

## Exhibit A

### Collective Pension Expense

Pension Expense	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018
Service cost	\$1,105,596,161	\$1,108,198,025
Interest on total pension liability	5,662,162,050	5,858,221,297
Effect of plan changes	0	0
Administrative expenses	43,546,184	37,751,319
Member contributions	(13,177,984)	(12,558,631)
Expected investment return net of investment expenses	(4,532,048,915)	(4,856,671,453)
Recognition of deferred (inflows)/outflows of resources		
Recognition of economic/demographic (gains) or losses	196,619,182	210,912,448
Recognition of assumption changes or inputs	744,597,096	1,175,422,496
Recognition of investment (gains) or losses	(301,077,713)	(579,237,921)
Pension expense	<u>\$2,906,216,061</u>	<u>\$2,942,037,580</u>

As of June 30, 2018, 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	\$515,312,889
Changes of assumptions	0	3,522,040,003
Net difference between projected and actual earnings	<u>672,687,126</u>	<u>0</u>
Total	<u>\$672,687,126</u>	<u>\$4,037,352,892</u>

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

**Exhibit B**

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

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2018 Expense	Balance of Deferred (Inflows) 06/30/2018	Balance of Deferred Outflows 06/30/2018	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 in 06/30/2023 Expense	Amount Recognized Thereafter in Expense
<b>Investment (gains) or losses</b>	(\$1,390,801,037)	2017-2018	5	(278,160,207)	(1,112,640,830)	0	(278,160,207)	(278,160,207)	(278,160,207)	(278,160,209)	0	0
	(\$3,128,006,660)	2016-2017	5	(625,601,332)	(1,876,803,996)	0	(625,601,332)	(625,601,332)	(625,601,332)	0	0	0
	\$4,493,869,006	2015-2016	5	898,773,801	0	1,797,547,603	898,773,801	898,773,802	0	0	0	0
	\$2,596,050,493	2014-2015	5	519,210,099	0	519,210,097	519,210,097	0	0	0	0	0
	(\$5,467,301,406)	2013-2014	5	(1,093,460,282)	0	0	0	0	0	0	0	0
<b>Economic/demographic (gains) or losses</b>	\$74,324,981	2017-2018	5.2	14,293,266	0	60,031,715	14,293,266	14,293,266	14,293,266	14,293,266	2,858,651	0
	\$351,846,323	2016-2017	5.3	66,386,099	0	219,074,125	66,386,099	66,386,099	66,386,099	19,915,828	0	0
	\$317,297,639	2015-2016	5.3	59,867,479	0	137,695,202	59,867,479	59,867,479	17,960,244	0	0	0
	\$379,974,263	2014-2015	5.4	70,365,604	0	98,511,847	70,365,604	28,146,243	0	0	0	0
<b>Assumption changes or inputs</b>	\$2,240,292,080	2017-2018	5.2	430,825,400	0	1,809,466,680	430,825,400	430,825,400	430,825,400	430,825,400	86,165,080	0
	\$3,946,364,611	2015-2016	5.3	744,597,096	0	1,712,573,323	744,597,096	744,597,096	223,379,131	0	0	0

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

**Exhibit C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	27.35670824%	26.99868186%	3,687,694,613	4,089,944,689
2000	Lake County	0.04820983%	0.04094686%	6,498,703	6,202,910
2001	Clackamas County	1.68241327%	1.59902702%	226,789,945	242,231,532
2002	Curry County	0.09197416%	0.09325299%	12,398,152	14,126,600
2003	Douglas County	0.55902259%	0.52388507%	75,356,456	79,361,688
2004	Harney County	0.04646551%	0.04359622%	6,263,568	6,604,253
2005	Jackson County	0.56950014%	0.57147057%	76,768,834	86,570,264
2006	Jefferson County	0.05937539%	0.05320258%	8,003,825	8,059,490
2007	Klamath County	0.03202839%	0.02938842%	4,317,439	4,451,959
2008	Lane County	1.08596406%	1.10216172%	146,388,366	166,962,983
2009	Marion County	0.79853817%	0.77364359%	107,643,247	117,196,814
2011	Washington County	1.54554271%	1.51048907%	208,339,742	228,819,199
2012	Grant County	0.01879535%	0.01988480%	2,533,620	3,012,285
2013	Umatilla County	0.14463835%	0.14707772%	19,497,304	22,280,337
2014	Linn County	0.45553397%	0.43472880%	61,406,151	65,855,687
2015	Yamhill County	0.18767561%	0.18106996%	25,298,743	27,429,714
2016	Sherman County	0.02807483%	0.02694968%	3,784,498	4,082,522
2017	Columbia County	0.08015852%	0.09126808%	10,805,399	13,825,912
2018	Coos County	0.19007629%	0.17972131%	25,622,356	27,225,411
2020	Wasco County	0.06336891%	0.06788966%	8,542,153	10,284,389
2021	Baker County	0.05784843%	0.05302765%	7,797,990	8,032,991
2022	Gilliam County	0.02397162%	0.02219330%	3,231,383	3,361,993
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	0	0
2027	Deschutes County	0.62244192%	0.63264759%	83,905,406	95,837,777
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.05367735%	0.05663315%	7,235,727	8,579,176
2036	Clatsop County	0.11585585%	0.12567713%	15,617,412	19,038,430
2037	Polk County	0.17902669%	0.18228999%	24,132,865	27,614,532
2038	Multnomah County	3.49209546%	3.35168179%	470,735,788	507,735,645
2039	Malheur County	0.06636144%	0.06517945%	8,945,547	9,873,828
2040	Benton County	0.25575105%	0.27594354%	34,475,338	41,801,812
2042	Josephine County	0.17062461%	0.16811510%	23,000,262	25,467,223
2043	Lincoln County	0.04500526%	0.04801909%	6,066,726	7,274,260
2044	Crook County	0.01340778%	0.01781780%	1,807,374	2,699,162
2050	Wallowa County	0.00142831%	0.00142517%	192,537	215,894
2052	Tillamook County	0.00009245%	0.00008555%	12,462	12,960
2099	State Judiciary	0.29192001%	0.29104277%	39,350,928	44,089,146
2100	City of Roseburg	0.13572377%	0.13165072%	18,295,616	19,943,350
2101	City of Salem	0.94775487%	0.92448545%	127,757,715	140,047,369
2102	City of Medford	0.39209561%	0.37914026%	52,854,636	57,434,756
2103	City of Albany	0.33802743%	0.31997613%	45,566,225	48,472,169
2104	City of Ashland	0.21575631%	0.20455376%	29,084,032	30,987,200
2105	City of Astoria	0.08271266%	0.07290695%	11,149,698	11,044,443
2106	City of Beaverton	0.47669710%	0.46194965%	64,258,949	69,979,287
2107	City of Bend	0.39951843%	0.38864905%	53,855,235	58,875,212
2109	City of Canby	0.06719134%	0.06588096%	9,057,418	9,980,098
2110	City of Coquille	0.02038984%	0.01670165%	2,748,558	2,530,080
2111	City of Eugene	1.35598482%	1.31910275%	182,787,266	199,826,692
2112	City Of Forest Grove	0.00006384%	0.00234040%	8,606	354,540
2113	City of Grants Pass	0.17051725%	0.16720551%	22,985,790	25,329,432
2114	City of Gresham	0.52504421%	0.54626984%	70,776,158	82,752,686
2115	City of Hillsboro	0.54735502%	0.54342339%	73,783,664	82,321,486
2117	City of McMinnville	0.21761806%	0.14991760%	29,334,997	22,710,542
2118	City of Ontario	0.07724391%	0.07341462%	10,412,508	11,121,348
2119	City of Oregon City	0.13760440%	0.13570006%	18,549,125	20,556,772
2120	City of Lake Oswego	0.32393907%	0.30863720%	43,667,109	46,754,471
2121	City of Portland	3.71313021%	3.69317033%	500,531,356	559,466,661
2122	City of Redmond	0.11235671%	0.12231894%	15,145,727	18,529,708
2123	City of St Helens	0.05093834%	0.04991146%	6,866,507	7,560,929
2125	City of Vernonia	0.00679912%	0.00727701%	916,524	1,102,371
2126	City of West Linn	0.10294248%	0.09921771%	13,876,685	15,030,176
2127	City of Cottage Grove	0.06087047%	0.05904849%	8,205,362	8,945,068
2128	City of Tillamook	0.02273036%	0.02224362%	3,064,061	3,369,615
2129	City of Sweet Home	0.00572604%	0.00707872%	771,872	1,072,333
2131	City of Drain	0.00694023%	0.00560219%	935,546	848,658
2132	Eugene Water & Electric Board	0.62730522%	0.59283304%	84,560,981	89,806,397
2135	McMinnville Water & Light Department	0.00000000%	0.05375311%	0	8,142,888
2138	City of Hood River	0.05059117%	0.04923632%	6,819,709	7,458,654
2139	City of Reedsport	0.01042347%	0.01126094%	1,405,088	1,705,884
2140	City of Lebanon	0.06167821%	0.06255912%	8,314,246	9,476,883



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2142	City of Sherwood	0.08331687%	0.07931639%	11,231,146	12,015,388
2143	City of Oakland	0.00238923%	0.00190132%	322,069	288,025
2145	City of Vale	0.00572006%	0.00506792%	771,066	767,723
2146	City of Prineville	0.03100212%	0.03151202%	4,179,097	4,773,656
2147	City of Wheeler	0.00189594%	0.00189327%	255,573	286,805
2148	City of Klamath Falls	0.08938908%	0.08956258%	12,049,682	13,567,551
2149	City of Canyonville	0.00264225%	0.00302516%	356,176	458,272
2150	City of Bandon	0.02399217%	0.02391127%	3,234,154	3,622,242
2152	City of Coos Bay	0.09624690%	0.09400914%	12,974,119	14,241,146
2154	City of Pendleton	0.09757879%	0.08918086%	13,153,658	13,509,726
2155	City of Corvallis	0.29146575%	0.27966742%	39,289,693	42,365,930
2157	City of Monmouth	0.03644359%	0.03662442%	4,912,610	5,548,117
2158	City of Milton-Freewater	0.05152128%	0.04816572%	6,945,088	7,296,472
2159	City of Baker City	0.04692670%	0.04164206%	6,325,737	6,308,224
2160	City of Hermiston	0.07185807%	0.06886307%	9,686,495	10,431,848
2161	City of Pilot Rock	0.00416934%	0.00307443%	562,029	465,736
2162	City of Clatskanie	0.01538933%	0.01413349%	2,074,488	2,141,038
2163	City of Milwaukie	0.10160770%	0.10363730%	13,696,756	15,699,686
2165	City of Cornelius	0.02166740%	0.02268571%	2,920,774	3,436,586
2166	City of Nyssa	0.01008382%	0.00873041%	1,359,303	1,322,542
2167	City of Athena	0.00241713%	0.00195464%	325,830	296,102
2168	City of Oakridge	0.01500921%	0.01626246%	2,023,247	2,463,548
2170	City of Madras	0.02105521%	0.01945789%	2,838,250	2,947,614
2172	City of Sandy	0.04837362%	0.04919473%	6,520,782	7,452,354
2174	City of Mt Angel	0.00743287%	0.00795835%	1,001,954	1,205,585
2175	City of Umatilla	0.01702644%	0.01715339%	2,295,171	2,598,513
2176	City of Scappoose	0.02578031%	0.02641673%	3,475,196	4,001,787
2177	City of Condon	0.00249418%	0.00259836%	336,216	393,617
2178	City of Boardman	0.01645585%	0.01276362%	2,218,255	1,933,520
2179	City of Estacada	0.01073269%	0.01161629%	1,446,771	1,759,715
2180	City of Enterprise	0.00847420%	0.00826008%	1,142,325	1,251,293
2181	City of Central Point	0.05343746%	0.05393543%	7,203,390	8,170,507
2182	City of Cascade Locks	0.00881127%	0.00646906%	1,187,763	979,977
2183	City of Myrtle Point	0.01274900%	0.01143552%	1,718,570	1,732,331
2184	City of Port Orford	0.00610378%	0.00524046%	822,792	793,861
2185	City of Wood Village	0.00890974%	0.00986346%	1,201,036	1,494,184
2186	City of Chiloquin	0.00060325%	0.00054589%	81,318	82,695
2187	City of Philomath	0.01786334%	0.01877513%	2,407,985	2,844,185
2188	City of Talent	0.01383524%	0.01548756%	1,864,996	2,346,161
2189	City of Willamina	0.00000000%	0.00000000%	0	0
2191	City of Huntington	0.00130506%	0.00100955%	175,923	152,934
2192	City of North Plains	0.00741577%	0.00674090%	999,649	1,021,158
2193	City of Heppner	0.00072449%	0.00158252%	97,662	239,731
2194	City of Cave Junction	0.00529962%	0.00440454%	714,391	667,230
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.00875887%	0.00823683%	1,180,699	1,247,771
2197	City of Myrtle Creek	0.01097377%	0.00875606%	1,479,268	1,326,428
2198	City of Carlton	0.00376051%	0.00499321%	506,918	756,406
2199	City of Junction City	0.02869278%	0.02688816%	3,867,798	4,073,202
2200	City of Wallowa	0.00136628%	0.00131372%	184,175	199,011
2201	City of Coburg	0.00571827%	0.00534755%	770,825	810,083
2202	City of Dallas	0.05409629%	0.05318543%	7,292,200	8,056,892
2203	City of Rockaway Beach	0.00974040%	0.01101116%	1,313,010	1,668,046
2204	City of Burns	0.00686842%	0.00822256%	925,866	1,245,610
2205	City of Elgin	0.00000000%	0.00097321%	0	147,428
2206	City of Weston	0.00112594%	0.00129027%	151,777	195,459
2207	City of Mill City	0.00266445%	0.00251959%	359,169	381,685
2208	City of Fairview	0.03174598%	0.03056137%	4,279,370	4,629,645
2209	City of Monroe	0.00050274%	0.00051559%	67,770	78,105
2210	City of Helix	0.00017816%	0.00000000%	24,016	0
2211	City of Jefferson	0.00000000%	0.00000000%	0	0
2212	Town of Lakeview	0.00878737%	0.00916085%	1,184,541	1,387,748
2213	City of Stanfield	0.00003583%	0.00014155%	4,830	21,443
2214	City of Yamhill	0.00438762%	0.00453087%	591,453	686,367
2215	City of Powers	0.00000000%	0.00008286%	0	12,552
2216	City of Brookings	0.03641733%	0.03144827%	4,909,070	4,763,999
2217	City of Sutherlin	0.01798807%	0.02158381%	2,424,799	3,269,663
2218	City of Prairie City	0.00192053%	0.00185572%	258,888	281,117
2219	City of Sheridan	0.00674607%	0.00814526%	909,373	1,233,900
2220	City of Garibaldi	0.00530422%	0.00470649%	715,011	712,971



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2221	City of Sisters	0.00841066%	0.00725073%	1,133,760	1,098,390
2222	City of Jacksonville	0.01037349%	0.00995576%	1,398,350	1,508,167
2223	City of Cannon Beach	0.02241974%	0.02522653%	3,022,189	3,821,487
2224	City of Falls City	0.00146853%	0.00154006%	197,958	233,299
2225	City of Echo	0.00252816%	0.00241786%	340,797	366,274
2226	City of Hines	0.00366648%	0.00393692%	494,243	596,392
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00409442%	0.00465320%	551,929	704,899
2229	City of John Day	0.00644948%	0.00483537%	869,392	732,495
2231	City of Banks	0.00237984%	0.00197774%	320,803	299,602
2232	City of Joseph	0.00207720%	0.00167617%	280,007	253,918
2233	City of Lafayette	0.00542449%	0.00503741%	731,223	763,101
2234	City of Aumsville	0.00893969%	0.00980382%	1,205,074	1,485,150
2235	City of Amity	0.00192561%	0.00238095%	259,573	360,683
2236	City of Creswell	0.00797611%	0.00894755%	1,075,183	1,355,436
2237	City of Troutdale	0.02019985%	0.01966301%	2,722,947	2,978,687
2238	City of Warrenton	0.03216011%	0.03023090%	4,335,195	4,579,583
2240	City of Wilsonville	0.10356109%	0.09268392%	13,960,074	14,040,393
2241	City of Bay City	0.00325606%	0.00369246%	438,918	559,359
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00240855%	0.00217824%	324,673	329,975
2244	City of Lakeside	0.00296665%	0.00208837%	399,906	316,361
2245	City of Dundee	0.00687173%	0.00664260%	926,312	1,006,266
2246	City of Merrill	0.00053373%	0.00054717%	71,947	82,889
2247	City of Malin	0.00111259%	0.00104880%	149,978	158,879
2248	City of Fossil	0.00091302%	0.00090411%	123,075	136,961
2249	City of Phoenix	0.01064887%	0.00745124%	1,435,472	1,128,765
2250	City of Gold Beach	0.00479798%	0.00453423%	646,770	686,876
2251	City of Rogue River	0.00804326%	0.00790873%	1,084,234	1,198,068
2252	City of Dayton	0.00327394%	0.00401704%	441,328	608,529
2253	Town of Butte Falls	0.00020806%	0.00030620%	28,047	46,385
2254	City of Shady Cove	0.00112795%	0.00092328%	152,048	139,865
2255	Town of Canyon City	0.00160064%	0.00156597%	215,767	237,224
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00240194%	0.00237344%	323,782	359,545
2258	City of Adair Village	0.00187443%	0.00220129%	252,674	333,466
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00337835%	0.00339029%	455,403	513,584
2261	City of Waldport	0.00330811%	0.00387295%	445,934	586,701
2262	City of Dufur	0.00124090%	0.00112629%	167,274	170,618
2263	City of La Grande	0.02707704%	0.02690377%	3,649,995	4,075,567
2264	City of Gervais	0.00406479%	0.00380488%	547,935	576,389
2265	City of Westfir	0.00038206%	0.00017407%	51,502	26,369
2266	City of Irrigon	0.00502766%	0.00484757%	677,730	734,343
2267	City of Independence	0.03078833%	0.03086104%	4,150,279	4,675,041
2268	City of Harrisburg	0.00781471%	0.00745724%	1,053,426	1,129,674
2269	City of Durham	0.00087990%	0.00094128%	118,611	142,592
2270	City of Lyons	0.0007752%	0.00074074%	104,810	112,212
2271	City of Columbia City	0.00558471%	0.00548310%	752,821	830,617
2272	City of Aurora	0.00092368%	0.00169143%	124,512	256,229
2273	City of Silverton	0.03384383%	0.03212635%	4,562,161	4,866,719
2274	City of Gold Hill	0.00126831%	0.00054158%	170,969	82,042
2275	City of Toledo	0.01847977%	0.01739231%	2,491,080	2,634,706
2276	City of Newport	0.02427185%	0.02708474%	3,271,855	4,102,981
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.30529198%	0.30092366%	41,153,474	45,585,971
2279	City of Keizer	0.05901791%	0.05983772%	7,955,637	9,064,626
2280	City of Winston	0.01058968%	0.00904234%	1,427,493	1,369,795
2281	City of Manzanita	0.00774146%	0.00595186%	1,043,552	901,628
2282	City of Eagle Point	0.00947291%	0.00926683%	1,276,952	1,403,803
2283	City of Maupin	0.00273588%	0.00272607%	368,798	412,964
2284	City of Halsey	0.00203360%	0.00203011%	274,130	307,535
2285	City of Veneta	0.00956570%	0.00980744%	1,289,460	1,485,698
2286	City of Millersburg	0.00264163%	0.00163633%	356,093	247,882
2287	City of King City	0.00467064%	0.00404606%	629,604	612,925
2288	City of Tualatin	0.12527218%	0.12576501%	16,886,737	19,051,743
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.01517129%	0.01689245%	2,045,096	2,558,984
2291	City of Florence	0.02733098%	0.02703036%	3,684,226	4,094,744
2292	City of North Bend	0.04224482%	0.04300594%	5,694,618	6,514,833



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2293	City of Lowell	0.00195693%	0.00213044%	263,795	322,734
2294	City of Depoe Bay	0.00755606%	0.00739699%	1,018,560	1,120,547
2295	City of Tigard	0.07296004%	0.07332204%	9,835,041	11,107,323
2296	City of Happy Valley	0.04088109%	0.04430447%	5,510,786	6,711,544
2297	City of Rainier	0.00958370%	0.00955500%	1,291,886	1,447,457
2298	City of Lincoln City	0.07083796%	0.07086270%	9,548,984	10,734,766
2299	City of Dunes City	0.00000000%	0.00006210%	0	9,407
2300	City of Yachats	0.00519732%	0.00403152%	700,601	610,722
2301	City of Moro	0.00084616%	0.00062528%	114,063	94,722
2302	City of Mt. Vernon	0.00144811%	0.00144906%	195,206	219,514
2303	City of Woodburn	0.09941515%	0.08561449%	13,401,200	12,969,468
2304	City of Gladstone	0.02986788%	0.03299445%	4,026,202	4,998,225
2305	City of Elkton	0.00041411%	0.00038979%	55,822	59,048
2306	City of Imbler	0.00000000%	0.00004251%	0	6,440
2307	City of Yoncalla	0.00193021%	0.00230305%	260,193	348,882
2308	City of North Powder	0.00068389%	0.00066185%	92,189	100,262
2309	City of Gearhart	0.00501680%	0.00476721%	676,267	722,170
2501	Port of The Dalles	0.00152517%	0.00165356%	205,593	250,493
2507	Port of Astoria	0.01008739%	0.00881592%	1,359,784	1,335,496
2508	Multnomah Drainage	0.01693868%	0.01847395%	2,283,340	2,798,560
2510	Horsefly Irrigation District	0.00068238%	0.00062846%	91,985	95,203
2511	Grants Pass Irrigation District	0.00557674%	0.00603147%	751,747	913,688
2512	Port of Portland	0.64370965%	0.65964970%	86,772,304	99,928,241
2513	Port of Coos Bay	0.01461429%	0.01759639%	1,970,012	2,665,621
2515	Klamath County Fire District 1	0.09603517%	0.09214701%	12,945,577	13,959,058
2518	Clackamas County Housing Authority	0.02640814%	0.02415869%	3,559,827	3,659,723
2519	Home Forward	0.15329650%	0.14164116%	20,664,426	21,456,770
2521	League of Oregon Cities	0.05512170%	0.00995832%	7,430,426	1,508,554
2522	Lane Council of Governments	0.11507678%	0.12147563%	15,512,393	18,401,958
2526	Clatskanie PUD	0.03846707%	0.03691216%	5,185,376	5,591,706
2527	Deschutes Valley Water District	0.02444806%	0.01968243%	3,295,608	2,981,629
2528	Columbia River Fire & Rescue	0.04513831%	0.04414492%	6,084,661	6,687,374
2529	East Fork Irrigation District	0.00185488%	0.00150996%	250,039	228,739
2530	River Road Water District	0.00330896%	0.00302112%	446,049	457,660
2531	Oregon School Boards Association	0.03631538%	0.03311952%	4,895,327	5,017,171
2533	Owyhee Irrigation District	0.01725635%	0.01553603%	2,326,163	2,353,504
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00207380%	0.00383660%	279,549	581,194
2540	West Extension Irrigation District	0.00216114%	0.00312131%	291,322	472,837
2541	Jackson County Vector Control District	0.00198504%	0.00156851%	267,584	237,609
2542	Rainbow Water District	0.00590320%	0.00591105%	795,754	895,446
2544	Santa Clara Rural Fire Protection District	0.00213673%	0.00294943%	288,032	446,800
2545	Council of Governments	0.08216137%	0.07462712%	11,075,384	11,305,026
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01151580%	0.01046768%	1,552,334	1,585,716
2550	Nyssa Road Assessment District 2	0.00289010%	0.00250576%	389,587	379,590
2551	Sandy Fire Department	0.01231535%	0.01224134%	1,660,114	1,854,402
2552	Winston-Dillard Fire District	0.01248734%	0.01120634%	1,683,298	1,697,613
2553	Tangent Rural Fire Protection District	0.00230820%	0.00221519%	311,146	335,572
2555	Monroe Fire Department	0.00067093%	0.00094757%	90,442	143,544
2556	Jackson County Fire District 5	0.04358174%	0.04497503%	5,874,835	6,813,125
2557	Estacada Fire Department	0.00853871%	0.01000102%	1,151,021	1,515,023
2559	Keizer Fire Department	0.03201644%	0.03000636%	4,315,828	4,545,568
2561	Jefferson Rural Fire Protection District	0.00334331%	0.00320950%	450,679	486,197
2562	WyEast Fire District	0.00052762%	0.00050111%	71,123	75,912
2563	Central Oregon Irrigation District	0.01949584%	0.01995933%	2,628,047	3,023,576
2564	Illinois Valley Fire District	0.00407524%	0.00450898%	549,344	683,051
2567	Charleston Rural Fire Protection District	0.00222089%	0.00131380%	299,377	199,023
2568	Molalla Rural Fire Protection District 73	0.01560444%	0.01482870%	2,103,484	2,246,353
2569	Central Oregon Intergovernmental Council	0.03224289%	0.02395770%	4,346,354	3,629,276
2570	Port of St Helens	0.00324460%	0.00296931%	437,373	449,811
2571	Crystal Springs Water District	0.00362602%	0.00407845%	488,789	617,831
2572	Local Government Personnel Institute	0.00325644%	0.00504267%	438,969	763,898
2573	Goshen Fire District	0.00151424%	0.00079926%	204,120	121,077
2575	Jefferson County Rural Fire Protection District 1	0.00409740%	0.00449205%	552,331	680,486
2576	Depoe Bay Rural Fire Protection District	0.00665989%	0.01072298%	897,756	1,624,390
2579	La Pine Rural Fire Protection District	0.02250846%	0.02732432%	3,034,149	4,139,275
2580	Marion County Fire District 1	0.05738374%	0.04684115%	7,735,350	7,095,817
2581	Port of Umatilla	0.00286924%	0.00268032%	386,775	406,033



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2582	Talent Irrigation District	0.00693821%	0.00695339%	935,273	1,053,347
2585	Rogue River Valley Irrigation District	0.00356980%	0.00346975%	481,210	525,621
2587	Tualatin Valley Irrigation District	0.00170731%	0.00263301%	230,146	398,866
2588	Clatskanie Rural Fire Protection District	0.01059883%	0.01157801%	1,428,726	1,753,916
2589	West Slope Water District	0.00484003%	0.00554739%	652,438	840,357
2590	Redmond Fire & Rescue	0.05411386%	0.04946503%	7,294,569	7,493,301
2592	Medford Irrigation District	0.00492598%	0.00291555%	664,024	441,667
2594	Metro	0.59201276%	0.59897179%	79,803,544	90,736,337
2595	Canby Fire District	0.02336047%	0.02189619%	3,149,000	3,316,984
2596	Bend Parks & Recreation	0.04996460%	0.05535949%	6,735,247	8,386,234
2597	Mapleton Water District	0.00036179%	0.00037979%	48,769	57,533
2598	Marion County Housing Authority	0.00049743%	0.00230648%	67,054	349,401
2599	South Suburban Sanitary District	0.00895605%	0.00850528%	1,207,279	1,288,438
2600	Winston-Dillard Water District	0.00466655%	0.00467328%	629,053	707,940
2601	Baker Valley Irrigation District	0.00006622%	0.00009264%	8,926	14,034
2602	Aumsville Rural Fire Protection District	0.00277432%	0.00235849%	373,979	357,280
2603	Corbett Water District	0.00241593%	0.00208881%	325,668	316,427
2604	Netarts-Oceanside Sanitary District	0.00281563%	0.00232398%	379,548	352,052
2605	Scio Fire District	0.00109348%	0.00121877%	147,402	184,628
2606	West Valley Housing Authority	0.00947292%	0.00934886%	1,276,953	1,416,229
2607	Hoodland Fire District 74	0.01210369%	0.01121771%	1,631,582	1,699,335
2608	Gaston Rural Fire Protection District	0.00132639%	0.00132695%	178,798	201,015
2610	Turner Fire District	0.00465765%	0.00492148%	627,853	745,539
2612	Community Services Consortium	0.03949699%	0.04031431%	5,324,209	6,107,087
2613	Polk Soil & Water Conservation District	0.00117201%	0.00122249%	157,987	185,191
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00094150%	0.00048278%	126,915	73,135
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.27052572%	0.28021166%	36,466,969	42,448,376
2618	Estacada Cemetery District	0.00000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00447770%	0.00736392%	603,596	1,115,537
2623	Evans Valley Fire District 6	0.00004366%	0.00014228%	5,885	21,554
2624	Klamath Vector Control	0.00078253%	0.00081017%	105,485	122,730
2625	Port of Newport	0.00548485%	0.00566640%	739,360	858,385
2626	Tillamook Peoples Utility District	0.09019193%	0.08006118%	12,157,906	12,128,214
2628	McKenzie Fire And Rescue	0.00417350%	0.00478438%	562,589	724,771
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.00441526%	0.00473321%	595,179	717,019
2631	Arch Cape Water-Sanitary District	0.00110029%	0.00124915%	148,320	189,230
2632	Umpqua Regional Council of Governments	0.00046489%	0.00044758%	62,667	67,802
2633	Port of Cascade Locks	0.00533898%	0.00500586%	719,697	758,322
2637	Northeast Oregon Housing Authority	0.00784299%	0.00783028%	1,057,238	1,186,184
2638	North Douglas County Fire and EMS	0.00101702%	0.00344815%	137,095	522,349
2641	Suburban East Salem Water District	0.00385962%	0.00367312%	520,278	556,429
2642	Dexter Rural Fire Protection District	0.00057780%	0.00049425%	77,888	74,872
2643	Sweet Home Cemetery	0.00072740%	0.00070715%	98,054	107,124
2644	Lakeside Water District	0.00124249%	0.00099809%	167,488	151,197
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00111532%	0.00111846%	150,346	169,432
2646	Keno Rural Fire Protection District	0.00200947%	0.00135883%	270,877	205,845
2647	Crooked River Ranch Rural Fire Protection District	0.00350320%	0.00516151%	472,233	781,901
2648	Black Butte Ranch Rural Fire Protection District	0.00883934%	0.00813201%	1,191,546	1,231,892
2649	Colton Fire Department	0.00112796%	0.00024889%	152,049	37,704
2650	Pleasant Hill Fire Department	0.00078269%	0.00073757%	105,507	111,732
2651	Imbler Rural Fire Protection District	0.00035326%	0.00029983%	47,620	45,420
2652	The Oregon Consortium	0.00241207%	0.00000000%	325,148	0
2653	Umatilla Fire Department	0.00166694%	0.00062872%	224,704	95,243
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00056455%	0.00051011%	76,102	77,275
2657	Mid-Willamette Valley Senior Service Agency	0.11424805%	0.12325166%	15,400,680	18,671,003
2658	Salem Metropolitan Communication Agency	0.00218636%	0.00206053%	294,722	312,143
2659	Silverton Fire District	0.00474164%	0.00430643%	639,175	652,367
2660	Tualatin Valley Fire & Rescue	0.62514650%	0.65421658%	84,269,985	99,105,195
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00027481%	0.00023934%	37,044	36,257
2663	Metropolitan Area Communications Commission	0.00946573%	0.00960969%	1,275,984	1,455,741
2664	Applegate Valley Rural Fire Protection District 9	0.00547726%	0.00617292%	738,337	935,116
2665	N NE Community Mental Health Center	0.00121590%	0.00112874%	163,904	170,989
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.01001437%	0.00938464%	1,349,941	1,421,649
2670	Mt Hood Community Mental Health Ctr	0.00226142%	0.00208516%	304,840	315,874
2671	Columbia 911 Communications District	0.01417924%	0.01324391%	1,911,367	2,006,278
2672	Rockwood Water PUD	0.01550797%	0.01672560%	2,090,480	2,533,708
2673	Port Orford Library	0.00015082%	0.00045535%	20,331	68,980
2674	Nestucca Rural Fire District	0.00276616%	0.00304790%	372,879	461,717
2675	Salmon Harbor-Douglas County	0.00235623%	0.00273905%	317,621	414,930
2676	Woodburn Fire District	0.02082881%	0.01850467%	2,807,731	2,803,214
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00499679%	0.00606565%	673,569	918,866
2679	Columbia River Public Utility District	0.03876335%	0.03963736%	5,225,314	6,004,538
2681	Cloverdale Rural Fire Protection District	0.00188765%	0.00238536%	254,456	361,351
2684	Parkdale Fire District	0.00164740%	0.00168696%	222,070	255,552
2685	Oregon Community College Association	0.00184918%	0.00226164%	249,270	342,609
2686	Weston Cemetery	0.00016351%	0.00015428%	22,041	23,371
2687	Columbia Drainage Vector Control District	0.00152632%	0.00150516%	205,749	228,012
2688	Polk County Fire District 1	0.01296658%	0.01143617%	1,747,900	1,732,429
2689	Redmond Area Park & Recreation District	0.00311187%	0.00314708%	419,481	476,741
2692	Siuslaw Public Library	0.00392305%	0.00365295%	528,829	553,374
2693	City-County Insurance Services	0.00000000%	0.04341832%	0	6,577,304
2694	Philomath Fire Department	0.00189297%	0.00434254%	255,173	657,838
2695	Washington County Consolidated Communications Agency	0.07828842%	0.07519957%	10,553,309	11,391,744
2696	Stayton Fire District	0.00608237%	0.00541929%	819,906	820,951
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00069050%	0.00041438%	93,080	62,773
2699	Chetco Library Board	0.00267430%	0.00252882%	360,497	383,083
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.02082072%	0.01958114%	2,806,641	2,966,285
2702	Banks Fire District 13	0.00257329%	0.00185620%	346,880	281,190
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04023488%	0.03763975%	5,423,677	5,701,926
2707	Clatskanie Library	0.00099023%	0.00101621%	133,483	153,942
2708	Milton-Freewater Cemetery District 3	0.00015493%	0.00011304%	20,885	17,124
2709	Scappoose Public Library	0.00105725%	0.00125375%	142,518	189,927
2710	Klamath County Emergency Communications District	0.00759127%	0.00680478%	1,023,306	1,030,835
2712	Jefferson County EMS	0.00504145%	0.00636964%	679,589	964,917
2713	Port of Tillamook Bay	0.00887507%	0.00873267%	1,196,363	1,322,884
2714	Winchester Bay Sanitary District	0.00102202%	0.00099171%	137,769	150,231
2715	Jackson County Fire District 3	0.07711079%	0.06988989%	10,394,564	10,587,398
2716	Neskowin Water District	0.00134806%	0.00203371%	181,719	308,080
2717	Ice Fountain Water District	0.00191890%	0.00200967%	258,668	304,439
2718	Curry Library	0.00069977%	0.00087334%	94,329	132,300
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00410266%	0.00453326%	553,040	686,729
2722	Tillamook 9-1-1	0.00153038%	0.00326441%	206,296	494,515
2723	Oregon Coastal Zone Management Association	0.00038819%	0.00032928%	52,328	49,882
2724	Nehalem Bay Wastewater Agency	0.00229492%	0.00262155%	309,356	397,130
2725	West Valley Fire District	0.00602911%	0.00522308%	812,726	791,228
2726	Yamhill Communications Agency	0.00924072%	0.01042960%	1,245,653	1,579,947
2728	Baker County Library District	0.00642679%	0.00532905%	866,334	807,281
2729	Douglas County Fire District 2	0.11187501%	0.10015592%	15,080,794	15,172,303
2731	Canby Utility Board	0.01978236%	0.01840518%	2,666,670	2,788,142
2732	Umatilla County Special Library District	0.00161020%	0.00154260%	217,056	233,684
2733	Wiard Memorial Park District	0.00158202%	0.00104709%	213,257	158,620
2734	Seal Rock Water District	0.00492141%	0.00499688%	663,408	756,962
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00065586%	0.00060574%	88,410	91,762
2739	Scappoose Rural Fire Protection District	0.01825575%	0.02172786%	2,460,882	3,291,485
2740	Neskowin Regional Sanitary Authority	0.00048452%	0.00031178%	65,313	47,231
2741	Port of Garibaldi	0.00332736%	0.00418869%	448,529	634,531
2742	Amity Fire District	0.00084037%	0.00110328%	113,282	167,132
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.34186219%	0.33850664%	46,083,152	51,279,297
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02516865%	0.02472729%	3,392,744	3,745,859
2749	Black Butte Ranch Police	0.00414206%	0.00403765%	558,351	611,651
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2752	Mist-Birkenfeld Rural Fire Protection District	0.00082426%	0.00154205%	111,111	233,600
2753	Linn-Benton Housing Authority	0.01047639%	0.00920651%	1,412,221	1,394,665
2754	Western Lane Ambulance District	0.01478849%	0.01460279%	1,993,494	2,212,130
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.01276567%	0.01244645%	1,720,817	1,885,473
2758	Mohawk Valley Rural Fire District	0.00096746%	0.00103897%	130,414	157,390
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00153731%	0.00135162%	207,230	204,753
2761	Clackamas River Water	0.03011782%	0.03285749%	4,059,894	4,977,477
2763	Junction City Fire Department	0.00267039%	0.00327562%	359,970	496,213
2765	Green Sanitary	0.00350638%	0.00324626%	472,661	491,766
2766	Southwest Lincoln County Water District	0.00355435%	0.00272142%	479,128	412,259
2767	Springfield Utility Board	0.00064074%	0.00056928%	86,372	86,238
2768	Lake County Library District	0.00149991%	0.00144646%	202,188	219,120
2771	Harbor Water PUD	0.00137155%	0.00123138%	184,885	186,538
2772	Umatilla County Soil & Water District	0.00060924%	0.00033818%	82,126	51,230
2773	Housing Authority of Jackson County	0.03045972%	0.03137236%	4,105,982	4,752,499
2774	Oregon Trail Library District	0.00119243%	0.00158654%	160,740	240,340
2776	Rainier Cemetery District	0.00015886%	0.00020767%	21,414	31,459
2777	City of Newberg	0.07889868%	0.04614908%	10,635,572	6,990,978
2778	Mulino Water District 23	0.00072717%	0.00068699%	98,023	104,070
2779	Brownsville Rural Fire Protection District	0.00123816%	0.00115970%	166,904	175,679
2780	Nehalem Bay Health District	0.00054546%	0.00008897%	73,528	13,478
2781	North Bend Coos-Curry Housing Authority	0.00401912%	0.00564928%	541,779	855,792
2782	Millington Rural Fire Protection District	0.00009491%	0.00000000%	12,794	0
2783	Tillamook Fire District	0.00208717%	0.00193059%	281,351	292,459
2784	Eisenschmidt Pool	0.00214248%	0.00182169%	288,807	275,962
2785	Fern Ridge Community Library	0.00000000%	0.00057627%	0	87,297
2786	Seal Rock Rural Fire Protection District	0.00000000%	0.00061568%	0	93,267
2788	Port of Hood River	0.00759871%	0.00784034%	1,024,309	1,187,708
2789	Farmers Irrigation District	0.00248786%	0.00372667%	335,364	564,541
2790	Silver Falls Library District	0.00519644%	0.00515939%	700,482	781,580
2792	North Wasco County Parks And Recreation District	0.00392391%	0.00351752%	528,945	532,858
2793	North Lincoln Fire & Rescue District 1	0.00760013%	0.00558685%	1,024,500	846,334
2794	Siuslaw Rural Fire Protection District 1	0.00936417%	0.00874151%	1,262,294	1,324,224
2796	West Side Rural Fire Protection District	0.00020026%	0.00021258%	26,995	32,203
2797	Vernonia Fire	0.00048918%	0.00061318%	65,942	92,889
2798	Fairview Water District	0.00055233%	0.00054144%	74,454	82,021
2799	Sublimity Fire District	0.00108470%	0.00109433%	146,218	165,777
2801	Coburg Rural Fire Protection District	0.00158279%	0.00150746%	213,361	228,360
2802	Rural Road Assessment District 3	0.00195164%	0.00239679%	263,082	363,082
2803	Southwestern Polk County Rural Fire Protection District	0.00011935%	0.00012338%	16,088	18,690
2804	Aurora Rural Fire Protection District	0.00328114%	0.00313705%	442,299	475,222
2806	Multnomah County Rural Fire Protection District 14	0.00063431%	0.00054504%	85,505	82,566
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00016793%	0.00015629%	22,637	23,676
2810	Sutherlin Water Control District	0.00061892%	0.00062181%	83,431	94,196
2811	Mid-Columbia Center For Living	0.06542614%	0.07276220%	8,819,468	11,022,515
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.00000000%	0.00000000%	0	0
2816	Odell Sanitary District	0.00275087%	0.00268660%	370,818	406,985
2817	Wickiup Water District	0.00107566%	0.00103095%	144,999	156,175
2818	Netarts Water District	0.00145625%	0.00151339%	196,303	229,259
2819	Harrisburg Fire and Rescue	0.00194387%	0.00186428%	262,034	282,414
2820	Central Oregon Coast Fire & Rescue District	0.00499018%	0.00027402%	672,678	41,510
2821	Tillamook County Soil And Water Conservation District	0.00138878%	0.00143976%	187,208	218,105
2822	Deschutes County Rural Fire Protection District 2	0.00138253%	0.00131502%	186,366	199,208
2823	Lyons Fire District	0.00000000%	0.00000000%	0	0
2824	Glide Fire Department	0.00069811%	0.00069180%	94,105	104,799
2825	Northern Oregon Corrections	0.03079565%	0.02786332%	4,151,265	4,220,926
2826	Wasco County Soil-Water Conservation District	0.00317322%	0.00328915%	427,751	498,263
2828	Deschutes Public Library District	0.02750346%	0.02743225%	3,707,477	4,155,625
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00057325%	0	86,840
2830	Netarts-Oceanside Rural Fire Protection District	0.00154312%	0.00099034%	208,013	150,023
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	Careoregon	0.00001098%	0.00001342%	1,480	2,033
2833	Boardman Rural Fire Protection District	0.00322338%	0.00309932%	434,513	469,506
2834	Crescent Rural Fire Protection District	0.00176411%	0.00245532%	237,803	371,949
2835	North Clackamas County Water Commission	0.00214835%	0.00218203%	289,598	330,549
2837	NORCOM	0.01251972%	0.01307263%	1,687,663	1,980,331
2838	High Desert Parks & Recreation District	0.00028275%	0.00029983%	38,115	45,420



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2839	North Morrow Vector Control District	0.00136126%	0.00133369%	183,498	202,036
2840	Cannon Beach Rural Fire Protection District	0.00179410%	0.00128191%	241,845	194,192
2841	Jefferson County Soil & Water Conservation District	0.00095271%	0.00115545%	128,426	175,035
2842	Tualatin Valley Water District	0.10137772%	0.10251052%	13,665,755	15,528,994
2843	Yachats Rural Fire Protection District	0.00629604%	0.00404816%	848,709	613,243
2844	Crook County Rural Fire Protection District 1	0.02397761%	0.02233060%	3,232,191	3,382,792
2845	Sunrise Water Authority	0.01115987%	0.01126230%	1,504,355	1,706,090
2846	Jefferson County Library District	0.00222379%	0.00231956%	299,768	351,383
2847	Sweet Home Fire and Ambulance District	0.01376656%	0.01239888%	1,855,737	1,878,267
2848	Lane Transit District	0.00000000%	0.00002004%	0	3,036
2849	Lebanon Aquatic District	0.00212784%	0.00241931%	286,834	366,494
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00079104%	0.00030980%	106,632	46,931
2852	Ochoco Irrigation District	0.00456370%	0.00453146%	615,188	686,457
2853	Mill City Rural Fire Protection District	0.00050596%	0.00045377%	68,204	68,740
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.09562587%	0.09605782%	12,890,403	14,551,495
2856	Mid-Columbia Council Of Governments	0.00014889%	0.00013689%	20,070	20,737
2857	Sunriver Service District	0.01926105%	0.01931907%	2,596,397	2,926,585
2858	Nesika Beach-Ophir Water District	0.00108291%	0.00055568%	145,977	84,178
2859	South Lane County Fire and Rescue	0.02620507%	0.02330911%	3,532,453	3,531,023
2860	Coos County Airport District	0.00683014%	0.00607187%	920,705	919,808
2861	Mt Angel Fire District	0.00032084%	0.00035993%	43,249	54,525
2864	Tri-City Water and Sanitary Authority	0.00404227%	0.00401201%	544,900	607,767
2865	Tri-County Cooperative Weed Management Area	0.00028444%	0.00049929%	38,343	75,636
2866	Jefferson Behavioral Health	0.00004516%	0.00004314%	6,088	6,535
2867	West Multnomah Soil And Water Conservation District	0.00564977%	0.00764280%	761,591	1,157,784
2869	Nehalem Bay Fire & Rescue	0.00360749%	0.00338455%	486,291	512,715
2870	Clackamas River Water Providers	0.00061402%	0.00065497%	82,770	99,219
2872	Emergency Communications of Southern Oregon	0.00003365%	0.00003122%	4,536	4,729
2873	Mosier Fire District	0.00030316%	0.00045993%	40,866	69,673
2874	Umatilla-Morrow Radio and Data District	0.00074028%	0.00072913%	99,790	110,454
2876	Oregon Municipal Electric Utilities Association	0.00035775%	0.00039022%	48,225	59,113
2877	Mid-Columbia Fire And Rescue V1-801	0.01614745%	0.01286199%	2,176,682	1,948,422
2878	Yamhill Fire Protection District	0.00069337%	0.00047288%	93,467	71,635
2879	LaGrande Rural Fire Protection District	0.00066697%	0.00055322%	89,908	83,806
2880	Oregon Health & Science University	3.14539041%	3.01020182%	423,999,816	456,005,927
2881	Lake Chinook Fire and Rescue District	0.00027394%	0.00027226%	36,927	41,244
2883	Lane Fire Authority	0.03349545%	0.03310528%	4,515,199	5,015,014
2884	North Central Public Health District	0.01076174%	0.01296708%	1,450,687	1,964,342
2885	Siletz Rural Fire Protection District	0.00062002%	0.00063987%	83,579	96,932
2886	Idanha-Detroit Rural Fire Protection District	0.00000000%	0.00208116%	0	315,268
2887	Umatilla County Fire District #1	0.02900678%	0.02755517%	3,910,125	4,174,245
2888	Oak Lodge Water Services District	0.03089454%	0.02851282%	4,164,596	4,319,317
2889	Mid-Valley Behavioral Care Network	0.00000000%	0.00000000%	0	0
2900	Clatsop Community College	0.04170001%	0.04078398%	5,621,177	6,178,236
2901	Blue Mountain Community College	0.08584967%	0.08833420%	11,572,568	13,381,468
2902	Treasure Valley Community College	0.07302603%	0.06763026%	9,843,936	10,245,094
2903	Umpqua Community College	0.10503385%	0.09847682%	14,158,603	14,917,941
2904	Lane Community College	0.34664591%	0.32379515%	46,728,000	49,050,700
2905	Mt Hood Community College	0.21906501%	0.25573356%	29,530,046	38,740,266
2906	Klamath Community College	0.06427943%	0.07483601%	8,664,891	11,336,670
2908	Clackamas Community College	0.22748730%	0.23167492%	30,665,374	35,095,699
2910	Linn-Benton Community College	0.20641323%	0.21478045%	27,824,581	32,536,409
2918	Portland Community College	1.09277179%	1.09107316%	147,306,500	165,283,213
2919	Chemeketa Community College	0.35515561%	0.37300810%	47,875,110	56,505,814
2922	Rogue Community College	0.17414395%	0.17836182%	23,474,670	27,019,466
2995	Oregon Coast Community College	0.01426631%	0.01837754%	1,923,104	2,783,955
2996	Columbia Gorge Community College	0.04270759%	0.04243378%	5,756,999	6,428,159
2997	Tillamook Bay Community College	0.01466998%	0.01687116%	1,977,519	2,555,759
2998	Southwestern Community College	0.07992328%	0.08310683%	10,773,688	12,589,590
2999	Central Oregon Community College	0.23260946%	0.23274683%	31,355,843	35,258,079
3003	Baker School District 5J	0.09099255%	0.09632749%	12,265,830	14,592,346
3008	Huntington School District 16J	0.00718583%	0.00836680%	968,653	1,267,460
3016	Burnt River High School	0.00723969%	0.00481151%	975,913	728,880
3027	Pine-Eagle School District 61	0.01740812%	0.01868979%	2,346,621	2,831,257
3037	Alsea School	0.01506216%	0.01731840%	2,030,385	2,623,509
3039	Corvallis School District 509J	0.30274319%	0.33653173%	40,809,896	50,980,124
3043	Philomath School District 17J	0.06199441%	0.06680642%	8,356,870	10,120,293
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3075	West Linn School District	0.49772491%	0.53899422%	67,093,506	81,650,525
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	0	0
3116	Colton School District 53	0.04228882%	0.04041514%	5,700,549	6,122,361
3122	Oregon City School District 62	0.44020372%	0.44626850%	59,339,628	67,603,800
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.04708857%	0.06410257%	6,347,557	9,710,695
3174	Canby Union High School	0.00000000%	0.00000000%	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	0	0
3179	Clatsop County School District 1C	0.05138608%	0.06075996%	6,926,863	9,204,334
3186	Jewell School District 8	0.02328885%	0.02100628%	3,139,346	3,182,175
3187	Seaside Schools	0.09009682%	0.09384368%	12,145,085	14,216,081
3195	Warrenton-Hammond School District	0.05349316%	0.05693240%	7,210,898	8,624,509
3230	Vernonia School District	0.04548267%	0.04186435%	6,131,081	6,341,898
3241	Coquille School District 8	0.06295319%	0.06405747%	8,486,114	9,703,863
3242	Coos Bay School District 9	0.15478485%	0.15008975%	20,865,056	22,736,620
3245	North Bend Public Schools	0.11554500%	0.11666403%	15,575,510	17,673,064
3252	Powers School District	0.00977201%	0.01149934%	1,317,271	1,741,999
3257	Myrtle Point School District 41	0.05928220%	0.04926254%	7,991,263	7,462,626
3264	Bandon School District	0.04501506%	0.04785185%	6,068,047	7,248,925
3274	Crook County School District	0.09111596%	0.10244756%	12,282,466	15,519,456
3275	Port Orford-Langlois School District 2Cj	0.02444627%	0.02184552%	3,295,366	3,309,309
3277	Curry County School District 3C	0.00000000%	0.00000000%	0	0
3281	Ophir School	0.00000000%	0.00000000%	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.06134108%	0.06616341%	8,268,801	10,022,885
3288	Central Curry School District 1	0.03007642%	0.02911375%	4,054,313	4,410,350
3291	Bend-La Pine Public Schools	0.94035783%	0.95242985%	126,760,591	144,280,577
3296	Sisters School District	0.04244179%	0.04548348%	5,721,169	6,890,148
3307	Oakland School District	0.03825422%	0.03828382%	5,156,683	5,799,494
3310	Roseburg Public Schools	0.23755170%	0.26083462%	32,022,059	39,513,009
3316	Glide School District 12	0.03451999%	0.03880703%	4,653,308	5,878,754
3318	Days Creek School District 15	0.01527797%	0.01531292%	2,059,476	2,319,706
3319	South Umpqua School District	0.01800157%	0.02880186%	2,426,618	4,363,102
3320	Camas Valley School District 21	0.01548591%	0.01487348%	2,087,507	2,253,136
3321	North Douglas School District 22	0.02505237%	0.02265123%	3,377,069	3,431,363
3324	Yoncalla School District 32	0.02101200%	0.01661294%	2,832,426	2,516,642
3325	Elkton School District 34	0.01720115%	0.01690088%	2,318,722	2,560,261
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.02922692%	0.02779784%	3,939,800	4,211,007
3338	Glendale 77	0.02317784%	0.02106097%	3,124,382	3,190,460
3349	Winston-Dillard Schools	0.01022929%	0.01491368%	1,378,912	2,259,226
3353	Sutherlin School District 130	0.04620417%	0.04998387%	6,228,340	7,571,898
3361	Arlington Public Schools	0.01420667%	0.01495106%	1,915,064	2,264,889
3364	Condon Admin School District 25J	0.00938501%	0.00964400%	1,265,103	1,460,939
3370	Prairie City School District 4	0.01442352%	0.01122386%	1,944,296	1,700,267
3372	Monument School District 8	0.00759245%	0.00705522%	1,023,465	1,068,773
3375	Dayville School District 16J	0.00819378%	0.00786788%	1,104,525	1,191,880
3376	Long Creek Schools	0.00521581%	0.00561781%	703,093	851,024
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00377761%	0.00343437%	509,223	520,262
3395	Pine Creek School	0.00046977%	0.00048403%	63,325	73,324
3396	Diamond School District 7	0.00168636%	0.00071328%	227,322	108,053
3397	Suntex School District	0.00161834%	0.00116164%	218,153	175,973
3398	Drewsey School	0.00000000%	0.00070123%	0	106,227
3399	Frenchglen School District	0.00153570%	0.00142415%	207,013	215,740
3405	Fields-Trout Creek 33	0.00189562%	0.00194318%	255,530	294,366
3407	Crane Union High School	0.00855953%	0.00726665%	1,153,828	1,100,802
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.24659758%	0.24831787%	33,241,447	37,616,887
3414	Phoenix-Talent School District	0.11036155%	0.11154387%	14,876,779	16,897,427
3415	Ashland Public Schools	0.21632438%	0.20283236%	29,160,608	30,726,431
3416	Central Point School District 6	0.30187973%	0.29643702%	40,693,502	44,906,304
3417	Eagle Point School District 9	0.25803947%	0.25625398%	34,783,818	38,819,103
3424	Rogue River School District	0.05054947%	0.05053152%	6,814,088	7,654,860
3432	Prospect School District	0.01732097%	0.01700003%	2,334,873	2,575,281



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3439	Butte Falls School District	0.01635218%	0.01612035%	2,204,280	2,442,021
3440	Pinehurst School	0.00156336%	0.00150353%	210,742	227,765
3445	Culver School District 4	0.05457154%	0.04998822%	7,356,264	7,572,557
3446	Ashwood School	0.00052103%	0.00048387%	70,235	73,300
3447	Madras School District	0.19314068%	0.19972694%	26,035,437	30,256,001
3451	Black Butte School District	0.00247203%	0.00205440%	333,231	311,215
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.47519853%	0.46301458%	64,056,941	70,140,610
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.51193830%	0.46377971%	69,009,476	70,256,517
3457	Klamath Falls City Schools	0.23646445%	0.22338590%	31,875,497	33,840,022
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.05830995%	0.05432622%	7,860,203	8,229,707
3462	Paisley School District	0.01034150%	0.01185569%	1,394,038	1,795,981
3463	North Lake School District 14	0.01712229%	0.01752385%	2,308,091	2,654,632
3464	Plush School District	0.00140095%	0.00166076%	188,849	251,583
3465	Adel School District 21	0.00128174%	0.00114301%	172,779	173,151
3470	Pleasant Hill School District	0.06232300%	0.05880938%	8,401,164	8,908,846
3473	Eugene School District 4J	1.11662335%	1.08935666%	150,521,250	165,023,186
3487	Springfield School District 19	0.55842313%	0.56694852%	75,275,649	85,885,233
3494	Fern Ridge School District	0.05836260%	0.05893781%	7,867,301	8,928,302
3498	Mapleton School District	0.01952654%	0.01723605%	2,632,185	2,611,035
3502	Creswell School District 40	0.08128023%	0.07828967%	10,956,606	11,859,854
3506	South Lane School District	0.12209623%	0.12836873%	16,458,618	19,446,172
3510	Bethel School District	0.40884065%	0.39808978%	55,111,874	60,305,358
3517	Crow-Applegate-Lorane District 66	0.02644327%	0.02506281%	3,564,563	3,796,686
3519	McKenzie School District	0.02347842%	0.02222406%	3,164,900	3,366,652
3520	Junction City School District 69	0.10942923%	0.10709230%	14,751,102	16,223,073
3522	Lowell School District	0.02471053%	0.02498604%	3,330,989	3,785,056
3524	Oakridge School District	0.04049214%	0.04295172%	5,458,356	6,506,620
3527	Marcola School District 79	0.02052073%	0.02022314%	2,766,202	3,063,539
3533	Triangle Lake Schools	0.02311109%	0.02060844%	3,115,384	3,121,907
3537	Siuslaw School District 97J	0.07017561%	0.07323307%	9,459,699	11,093,846
3579	Lincoln County School District	0.00461119%	0.04711729%	621,590	7,137,649
3582	Linn County School District 5	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.05404911%	0.05083643%	7,285,840	7,701,050
3618	Sweet Home School District 55	0.06646075%	0.07198516%	8,958,934	10,904,804
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.04794694%	0.04820361%	6,463,266	7,302,212
3665	Santiam Canyon School District	0.01904239%	0.02450392%	2,566,921	3,712,021
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.14188113%	0.13216765%	19,125,630	20,021,658
3687	Juntura Grade School	0.00095746%	0.00113602%	129,066	172,092
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.08681400%	0.08227243%	11,702,560	12,463,189
3696	Annex Elementary School	0.00327549%	0.00407684%	441,537	617,588
3707	Adrian School District 61	0.02023467%	0.02110338%	2,727,641	3,196,884
3709	Harper School District 66	0.01058190%	0.01130309%	1,426,444	1,712,269
3712	W W Jones School	0.00180961%	0.00146416%	243,936	221,801
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.03593179%	0.04490220%	4,843,619	6,802,092
3730	North Marion School District 15	0.09197140%	0.09095594%	12,397,779	13,778,627
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	2.32538893%	2.44257974%	313,463,307	370,018,658
3750	St Paul School District	0.02366176%	0.02152584%	3,189,614	3,260,881
3759	Eldredge Elementary	0.00000000%	0.00000000%	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	0	0
3780	Mt Angel School District 91	0.06057674%	0.05648394%	8,165,767	8,556,573
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.44310204%	0.40907753%	59,730,323	61,969,858
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	0	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3806	Cloverdale School District 144	0.00000000%	0.00000000%	0	0
3809	Morrow County Schools	0.11743264%	0.12268672%	15,829,964	18,585,422
3818	Portland Public Schools	2.10166542%	2.28578454%	283,305,293	346,266,251
3820	Parkrose School District	0.24202589%	0.22680360%	32,625,181	34,357,758
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	0	0
3823	Orient School	0.00000000%	0.00000000%	0	0
3824	Reynolds School District	0.63441339%	0.60685966%	85,519,165	91,931,245
3842	Corbett School District 39	0.08542246%	0.08128783%	11,514,980	12,314,036
3843	David Douglas School District	0.93785858%	0.92908478%	126,423,691	140,744,107
3847	Riverdale School	0.04580344%	0.04803687%	6,174,321	7,276,953
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School District	0.21877476%	0.21340826%	29,490,920	32,328,540
3859	Central School District 13J	0.14387448%	0.15810086%	19,394,334	23,950,198
3865	Perrydale School District 21	0.02234917%	0.02063283%	3,012,677	3,125,602
3887	Falls City School District	0.00734649%	0.00586711%	990,310	888,790
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.06103374%	0.06841114%	8,227,371	10,363,387
3920	Neah-Kah-Nie School District	0.08062174%	0.07354062%	10,867,841	11,140,435
3927	Echo School District	0.01608316%	0.01585120%	2,168,016	2,401,248
3928	Umatilla School District 6R	0.07662361%	0.07199503%	10,328,892	10,906,299
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.09654032%	0.11862870%	13,013,672	17,970,686
3935	Athena-Weston School District 29Rj	0.04865426%	0.04177994%	6,558,613	6,329,111
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.01633601%	0.02194009%	2,202,100	3,323,635
3944	Ukiah School	0.00542135%	0.00534526%	730,800	809,736
3957	Helix School District	0.01405897%	0.01316506%	1,895,154	1,994,333
3958	Pilot Rock School District 2R	0.01516516%	0.01638310%	2,044,269	2,481,824
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.09160639%	0.09932358%	12,348,576	15,046,214
3966	Union County School District	0.01457723%	0.01495281%	1,965,016	2,265,154
3967	North Powder School District	0.01549763%	0.01928459%	2,089,086	2,921,361
3969	Imbler School District	0.02426563%	0.02365393%	3,271,016	3,583,259
3970	Cove School District	0.02043567%	0.02022944%	2,754,736	3,064,494
3973	Elgin School District 23	0.02879653%	0.02472106%	3,881,783	3,744,915
3986	Joseph School District 6	0.02288637%	0.02255527%	3,085,091	3,416,826
3990	Wallowa School	0.02005612%	0.01612226%	2,703,573	2,442,310
3993	Enterprise School District 21	0.02629753%	0.02539273%	3,544,917	3,846,664
4003	Troy School District 54	0.00076608%	0.00072987%	103,268	110,566
4008	Chenoweth School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02397756%	0.02473521%	3,232,184	3,747,059
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	0
4034	Gaston Public Schools	0.02662587%	0.02981188%	3,589,177	4,516,107
4035	Banks School District	0.06140261%	0.05359883%	8,277,095	8,119,517
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.43588356%	2.60028624%	328,358,025	393,909,116
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	0	0
4109	Spray School District 1	0.00766498%	0.00387616%	1,033,242	587,187
4114	Fossil School District 21J	0.01646454%	0.01867449%	2,219,426	2,828,939
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.23130277%	0.25596141%	31,179,701	38,774,782
4142	McMinnville Schools	0.38384646%	0.39832601%	51,742,648	60,341,144
4144	Sheridan School District 48J	0.06161424%	0.05553047%	8,305,623	8,412,135
4166	Yamhill-Carlton School District 1	0.02330264%	0.02298552%	3,141,205	3,482,004
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	0	0
4203	Victor Point School	0.00000000%	0.00000000%	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	0
4219	Grant County Education Service District	0.00894340%	0.00807366%	1,205,574	1,223,053
4220	Jefferson County Education Service District	0.01446783%	0.01216181%	1,950,269	1,842,354
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.08514505%	0.09154898%	11,477,585	13,868,465
4224	Wallowa County Region 18	0.01386752%	0.01374634%	1,869,347	2,082,389
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.00843683%	0.00807471%	1,137,288	1,223,212
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	0
4232	South Coast Education Service District Region 7	0.06503425%	0.06090739%	8,766,641	9,226,667
4237	Douglas Education Service District	0.11610577%	0.12231093%	15,651,102	18,528,495
4238	Multnomah Education Service District	0.14250332%	0.17013957%	19,209,501	25,773,904
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.11412590%	0.12701772%	15,384,214	19,241,512
4254	Willamette Education Service District	0.10659328%	0.11920764%	14,368,814	18,058,387
4258	Hermiston School District 8R	0.24299212%	0.25625848%	32,755,430	38,819,784
4259	Clackamas Education Service District	0.14031968%	0.14464271%	18,915,146	21,911,465
4260	Greater Albany School District 8J	0.50779483%	0.52040417%	68,450,935	78,834,377
4268	Lake Oswego School District	0.31657479%	0.34728825%	42,674,401	52,609,596
4270	Silver Falls School District	0.19727372%	0.20247023%	26,592,572	30,671,573
4271	Malheur Education Service District Region 14	0.02726612%	0.02841704%	3,675,483	4,304,807
4272	Linn-Benton-Lincoln Education Service District	0.16130741%	0.16277295%	21,744,300	24,657,958
4273	Double O School District	0.00074572%	0.00068536%	100,523	103,823
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.08189010%	0.08356990%	11,038,816	12,659,739
4277	Mitchell School	0.00852905%	0.00804915%	1,149,719	1,219,340
4279	St Helens School District 502	0.09285862%	0.10435071%	12,517,377	15,807,758
4280	Northwest Regional Education Service District	0.36301371%	0.36252534%	48,934,385	54,917,814
4286	Southern Oregon Education Service District	0.15117423%	0.16220600%	20,378,343	24,572,073
4288	Medford School District 549C	0.75042472%	0.74245462%	101,157,536	112,472,096
4291	Dayton Public Schools	0.03638061%	0.03937693%	4,904,120	5,965,086
4293	Lake County Education Service District	0.00726491%	0.00679640%	979,313	1,029,565
4294	Harney Education Service District Region XVII	0.01654631%	0.01530665%	2,230,449	2,318,756
4295	Wasco County Education Service District	0.02085765%	0.02202540%	2,811,619	3,336,558
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.02351608%	0.02633210%	3,169,976	3,988,966
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.14399742%	0.13998414%	19,410,907	21,205,753
4311	Redmond School District 2J	0.37618526%	0.37845635%	50,709,915	57,331,152
4312	Reedsport School District	0.02043034%	0.03054015%	2,754,018	4,626,430
4313	Forest Grove School District	0.36976841%	0.38230260%	49,844,921	57,913,808
4314	Willamina School District 30J	0.05505168%	0.05154057%	7,420,987	7,807,717
4315	John Day School District	0.03479999%	0.03003081%	4,691,052	4,549,272
4316	Tigard-Tualatin School District 23J	0.79423149%	0.81680344%	107,062,705	123,734,963
4317	Sherwood School District 88J	0.31832337%	0.31518043%	42,910,111	47,745,684
4320	Rainier School District 13	0.04020844%	0.04258651%	5,420,113	6,451,295
4321	North Clackamas School District 12	0.70273021%	0.84187808%	94,728,298	127,533,440
4323	Estacada School District 108	0.08537178%	0.09679336%	11,508,148	14,662,919
4324	Centennial School District 28	0.51666941%	0.50222617%	69,647,232	76,080,650
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00504501%	0.00684238%	680,069	1,036,530
4329	Gervais School District 1	0.03644586%	0.03489225%	4,912,916	5,285,716
4330	Vale School District 84	0.07460364%	0.07329552%	10,056,599	11,103,306
4331	Molalla River School District	0.04506986%	0.07198569%	6,075,434	10,904,884
4332	Gresham-Barlow School District 10	0.52578290%	0.55925445%	70,875,734	84,719,683
4333	Canby School District	0.15645220%	0.19207167%	21,089,816	29,096,328
4334	Cascade School District 5	0.07804980%	0.08769781%	10,521,143	13,285,063
4335	Milton-Freewater Unified School District 7	0.04947276%	0.05615941%	6,668,947	8,507,411
4336	Nestucca Valley School District 101	0.03432688%	0.03251111%	4,627,276	4,925,005
4337	Sherman County School District	0.02063458%	0.01839277%	2,781,549	2,786,262
4338	Three Rivers U J School District	0.24404680%	0.24852676%	32,897,601	37,648,531
4339	Lebanon Community School District	0.26393540%	0.27281717%	35,578,592	41,328,208
4340	Monroe School District 1J	0.02785234%	0.02721904%	3,754,506	4,123,326
4341	Hillsboro School District 1J	1.17474591%	1.24558859%	158,356,193	188,690,265
4342	North Santiam School District 29J	0.08589820%	0.09207820%	11,579,110	13,948,634
4343	Harrisburg Sschool District 7	0.06574522%	0.06114413%	8,862,481	9,262,530
4344	South Wasco County School District 1	0.02215069%	0.02121584%	2,985,921	3,213,920
4345	Oregon Trail School District 46	0.27919925%	0.26788650%	37,636,164	40,581,276
4346	Knappa School District 4	0.03807531%	0.03629858%	5,132,566	5,498,757
4347	Clatskanie School District 6J	0.05697926%	0.05498179%	7,680,826	8,329,017
4348	Lourdes Charter School	0.00253520%	0.00233513%	341,746	353,741
4350	Ridgeline Montessori	0.01094288%	0.01128584%	1,475,104	1,709,656
4351	The Village School	0.00265042%	0.00478946%	357,278	725,540
4352	Armadio Technical Institute	0.00642702%	0.00303634%	866,365	459,966
4354	Opal Charter School	0.00547733%	0.00335603%	738,346	508,394
4355	Three Rivers Charter School	0.00863658%	0.00864284%	1,164,214	1,309,276



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**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01150498%	0.01017924%	1,550,876	1,542,021
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	0	0
4362	Kings Valley Charter School	0.00122586%	0.00067869%	165,246	102,813
4363	Multisensory Learning Academy	0.01806038%	0.02032857%	2,434,546	3,079,511
4365	Mitch Charter School	0.01105715%	0.01303377%	1,490,508	1,974,444
4366	Sand Ridge Charter School	0.01300797%	0.01251391%	1,753,479	1,895,693
4367	Arthur Academy Charter School	0.03452118%	0.04092282%	4,653,468	6,199,268
4369	Trillium Charter School	0.01746296%	0.01416588%	2,354,014	2,145,944
4370	Howard Street Charter School, Inc.	0.00450814%	0.00500801%	607,699	758,648
4371	The Lighthouse School	0.01018091%	0.00967488%	1,372,391	1,465,617
4373	Sheridan Japanese School Foundation	0.00346998%	0.00386165%	467,755	584,989
4374	Ione School District	0.02213493%	0.01930887%	2,983,797	2,925,039
4375	Eddyville Charter School	0.00949846%	0.00887656%	1,280,396	1,344,682
4376	Four Rivers Community School	0.01383150%	0.01444559%	1,864,491	2,188,317
4378	Mosier Community School	0.00816704%	0.01075270%	1,100,920	1,628,892
4379	Siletz Valley School	0.01322537%	0.01011599%	1,782,785	1,532,439
4380	The Emerson School	0.00524100%	0.00770403%	706,489	1,167,059
4381	North Wasco County School District 21	0.13883269%	0.14383832%	18,714,699	21,789,611
4382	Self Enhancement Inc	0.00586819%	0.00420822%	791,034	637,490
4383	City View Charter School	0.00978936%	0.00751174%	1,319,609	1,137,930
4386	Nixyaawii Community School	0.00523724%	0.00449166%	705,982	680,427
4388	West Lane Tech	0.00274387%	0.00368813%	369,875	558,703
4390	Oregon Connections Academy	0.09969752%	0.10600728%	13,439,263	16,058,707
4392	Eagleridge High School	0.01061220%	0.00712293%	1,430,529	1,079,030
4393	Cascade Heights Public Charter School	0.00980074%	0.00893423%	1,321,143	1,353,418
4395	Siletz Valley Early College Academy	0.00391959%	0.00315540%	528,362	478,002
4396	Sweet Home Charter School	0.00405202%	0.00712118%	546,214	1,078,765
4397	Springwater Environmental Sciences School	0.00902692%	0.00907703%	1,216,832	1,375,050
4398	LEP High	0.00000000%	0.00000000%	0	0
4400	Phoenix School	0.00399576%	0.00414597%	538,630	628,060
4401	Ballston Community School	0.00353552%	0.00377839%	476,589	572,376
4402	Sage Community School	0.00213853%	0.00238164%	288,275	360,787
4403	Portland Village School	0.01624656%	0.01747163%	2,190,042	2,646,722
4404	Alliance Charter Academy	0.02259297%	0.02091890%	3,045,541	3,168,938
4405	Forest Grove Community School	0.01051882%	0.00988465%	1,417,941	1,497,394
4407	Madrone Trail Public Charter School	0.01112150%	0.00864980%	1,499,182	1,310,331
4408	Muddy Creek Charter School	0.00504358%	0.00466302%	679,876	706,386
4409	Southwest Charter School	0.00925561%	0.00880281%	1,247,660	1,333,510
4410	Ace Academy	0.00516895%	0.00000000%	696,776	0
4411	Sherwood Charter School	0.00938834%	0.01094603%	1,265,552	1,658,179
4412	Estacada Web Academy	0.02001644%	0.02051755%	2,698,224	3,108,139
4418	Lewis And Clark Montessori Charter School	0.01382304%	0.01775859%	1,863,351	2,690,192
4419	Silvies River Web Academy	0.00400686%	0.00495960%	540,126	751,314
4420	Oregon Virtual Academy	0.04418750%	0.04474518%	5,956,492	6,778,305
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03124093%	0.03110195%	4,211,289	4,711,536
4423	Molalla River Academy	0.00785130%	0.00765009%	1,058,358	1,158,888
4424	The Ivy School	0.00423485%	0.01338530%	570,859	2,027,697
4429	Clackamas Web Academy	0.00020952%	0.00013402%	28,243	20,302
4430	Clackamas Charter Alliance 2	0.00115706%	0.00109238%	155,972	165,481
4431	Corbett Charter School	0.00000000%	0.00000000%	0	0
4432	Renaissance Public Academy	0.00383777%	0.00427264%	517,333	647,249
4433	Powell Butte Community Charter School	0.00573575%	0.00980668%	773,181	1,485,583
4434	Logos Public Charter School	0.03619347%	0.03775426%	4,878,893	5,719,273
4435	Sunny Wolf Charter School	0.00432736%	0.00690835%	583,330	1,046,524
4436	Academy Of Arts & Academics	0.00724263%	0.00783401%	976,309	1,186,749
4437	Center for Advance Learning	0.00989113%	0.01052659%	1,333,328	1,594,640
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	0
4440	Sheridan Allprep Academy	0.00472539%	0.00605471%	636,984	917,209
4441	Baker Web Academy	0.03171647%	0.04051939%	4,275,392	6,138,154
4443	Knova Learning Oreogn	0.01262643%	0.01264728%	1,702,048	1,915,896
4444	Bennett Pearson Academy, Inc.	0.00539646%	0.00510859%	727,445	773,884
4446	Coburg Community Charter School	0.01165827%	0.01153220%	1,571,539	1,746,976
4447	Arco Iris Spanish Immersion Charter School	0.01037210%	0.01235834%	1,398,163	1,872,126
4448	Gresham Barlow Web Academy	0.01746145%	0.01669818%	2,353,810	2,529,554
4449	Mosier Middle School	0.00401301%	0.00000000%	540,955	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 C**

**Net Pension Liability/(Asset) by Employer  
June 30, 2018 Measurement Date (MD)**

100.000000%      100.000000%      13,480,037,809      15,148,682,852

<b>Employer Number</b>	<b>Employer Name</b>	<b>Proportionate Share at Prior Measurement Date</b>	<b>Proportionate Share at Current Measurement Date</b>	<b>Employer Net Pension Liability/(Asset) at Prior Measurement Date</b>	<b>Employer Net Pension Liability/(Asset) at Measurement Date</b>
4450	Sauvie Island Academy	0.01094563%	0.01190185%	1,475,475	1,802,974
4451	River's Edge Academy Charter School	0.00776972%	0.00805101%	1,047,361	1,219,622
4452	South Columbia Family School	0.00190281%	0.00254644%	256,500	385,752
4453	Woodland Educational Initiative	0.00615521%	0.00457125%	829,725	692,484
4454	Le Monde Immersion Charter School	0.00915498%	0.01019746%	1,234,095	1,544,781
4455	Hope Chinese Charter School	0.00750785%	0.01038425%	1,012,061	1,573,077
4456	Insight School of Oregon Charter	0.00868144%	0.01021473%	1,170,261	1,547,397
4457	Oregon Virtual Education East	0.00072414%	0.00082504%	97,614	124,983
4458	Oregon Virtual Education West	0.00072414%	0.00082502%	97,614	124,980
4459	Crater Lake Charter Academy	0.00698941%	0.00687775%	942,175	1,041,889
4460	Kairos Pdx	0.00388265%	0.00749962%	523,383	1,136,094
4461	Mountain View Academy	0.00434338%	0.00351275%	585,489	532,135
4462	Bend International School	0.00380173%	0.00836333%	512,475	1,266,934
4463	Dallas Community School-Community Innovation Partners	0.00249902%	0.00488570%	336,869	740,119
4464	The Valley School Of Southern Oregon	0.00136843%	0.00290493%	184,465	440,059
4465	Bridge Educational Foundation	0.00000000%	0.00107992%	0	163,594
4467	Cannon Beach Academy	0.00000000%	0.00000000%	0	0
4468	Frontier Charter Academy	0.00000000%	0.00000000%	0	0
4469	Desert Sky Montessori	0.00000000%	0.00000000%	0	0



Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources				Deferred Inflows of Resources										
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
1000	State Agencies	4,089,944,689	139,127,687	950,904,375	0	76,300,668	8,322,123	0	0	181,616,657	29,588,665	18,672,828	794,311,366	25,110,951	(8,180,185)	811,242,132
2000	Lake County	6,202,910	211,004	1,442,165	0	370,146	22,892	0	0	275,444	725,379	94,071	1,204,672	(86,973)	(43,103)	1,074,596
2001	Clackamas County	242,231,532	8,239,992	56,318,371	0	192,332	9,677,181	0	0	10,756,449	14,749,371	937,948	47,043,976	(4,512,945)	2,317,198	44,848,229
2002	Curry County	14,126,800	480,545	3,284,408	0	297,705	0	0	0	627,301	192,065	928,107	2,743,538	887	(352,709)	2,391,716
2003	Douglas County	79,361,898	2,699,647	18,451,442	0	0	22,725	0	0	3,524,107	6,970,230	1,494,967	15,412,896	(2,344,697)	(608,033)	12,460,166
2004	Harney County	6,604,253	224,657	1,535,476	0	15,015	5,742	0	0	293,266	316,519	57,907	1,282,617	(73,008)	(35,444)	1,174,165
2005	Jackson County	86,570,264	2,944,862	20,127,422	0	162,844	596,847	0	0	3,844,209	2,128,461	496,783	16,812,879	(805,088)	(210,172)	15,797,619
2006	Jefferson County	8,059,490	274,160	1,873,816	0	0	992,873	0	0	357,887	829,432	38,205	1,565,240	(232,028)	213,738	1,546,950
2007	Klamath County	4,451,959	151,442	1,035,072	0	454,407	0	0	0	197,692	540,004	400,743	864,618	48,574	(162,747)	750,445
2008	Lane County	166,962,983	5,679,581	38,818,577	0	1,415,327	0	0	0	7,414,100	1,240,576	5,042,403	32,426,012	(16,119)	(2,326,717)	30,083,176
2009	Marion County	117,196,814	3,986,685	27,248,037	0	302,038	0	0	0	5,204,201	2,420,814	1,860,248	22,760,885	(514,934)	(1,026,170)	21,219,781
2011	Washington County	228,819,199	7,783,745	53,200,029	0	33,101	5,673,730	0	0	10,160,866	13,150,257	1,161,670	44,439,156	(4,291,054)	720,686	40,868,788
2012	Grant County	3,012,285	102,469	700,351	0	503,837	0	0	0	133,762	0	383,666	585,018	191,065	(125,578)	650,505
2013	Umatilla County	22,280,337	757,910	5,180,136	0	802,182	0	0	0	989,373	15,140	674,355	4,327,082	224,689	(271,056)	4,280,715
2014	Linn County	65,855,687	2,240,214	15,311,322	0	481	2,178,555	0	0	2,924,365	4,926,542	310,595	12,789,885	(1,591,665)	404,612	11,602,832
2015	Yamhill County	27,429,714	933,077	6,377,356	0	17,908	1,180,331	0	0	1,218,034	1,059,169	281,172	5,327,146	(327,201)	102,967	5,102,912
2016	Sherman County	4,082,522	948,179	138,875	0	0	174,896	0	0	181,287	259,041	7,325	792,870	(64,897)	54,828	762,801
2017	Columbia County	13,825,912	470,216	3,214,498	0	1,007,897	0	0	0	613,949	227,294	254,965	2,686,141	(125,561)	2,692,051	2,692,051
2018	Coos County	27,225,411	926,127	6,329,856	0	0	1,229,578	0	0	1,208,962	1,589,096	45,066	5,287,468	(487,638)	358,295	5,158,124
2020	Wasco County	10,284,389	349,844	2,391,101	0	373,612	132,955	0	0	456,685	570,740	87,717	1,997,339	(171,081)	(41,316)	1,784,942
2021	Baker County	8,032,991	273,258	1,867,655	0	1,143	74,490	0	0	356,710	638,203	64,941	1,560,093	(195,450)	(29,407)	1,335,236
2022	Gilliam County	3,361,993	114,365	781,657	0	7,147	60,548	0	0	149,291	310,827	22,913	652,935	(89,089)	(2,723)	561,123
2023	Morrow County Rural School District Board	0	0	0	0	0	0	0	0	0	330	42	0	(143)	(43)	(186)
2027	Deschutes County	95,837,777	3,260,115	22,282,101	0	1,026,835	0	0	0	4,255,739	634,977	1,181,105	18,612,730	48,421	(720,054)	17,941,097
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	Hood River County	8,579,176	291,838	1,994,642	0	537,906	0	0	0	380,964	0	510,567	1,666,169	181,865	(181,156)	1,666,878
2036	Clatsop County	19,038,430	647,630	4,426,399	0	811,668	0	0	0	845,414	423,091	726,597	3,697,468	31,441	(294,613)	3,434,296
2037	Polk County	27,614,532	939,364	6,420,326	0	317,690	629,004	0	0	1,226,241	1,003,452	267,188	5,363,040	(371,822)	(49,793)	4,941,425
2038	Multnomah County	507,735,645	17,271,648	118,047,573	0	941,003	41,803,576	0	0	22,546,332	14,819,737	2,936,587	98,607,738	(3,373,098)	8,930,207	104,164,846
2039	Melheur County	9,873,528	335,878	2,295,646	0	0	264,048	0	0	438,454	343,927	8,611	1,917,569	(117,369)	84,727	1,880,962
2040	Benton County	41,801,812	1,421,973	9,718,842	0	2,885,359	0	0	0	1,856,237	40,418	1,100,739	8,118,363	765,510	(441,131)	8,442,742
2042	Josephine County	25,467,223	866,319	5,921,081	0	813,818	0	0	0	1,130,889	1,448,916	43,522	4,946,009	(539,465)	156,977	4,573,521
2043	Lincoln County	7,274,260	247,449	1,691,252	0	311,739	3,337	0	0	323,018	189,180	242,727	1,412,740	26,436	(86,370)	1,352,806
2044	Crook County	2,698,162	91,817	627,550	0	368,352	0	0	0	119,858	40,287	31,538	524,206	76,092	(15,552)	584,746
2050	Wallowa County	215,894	7,344	50,195	0	13,865	4,746	0	0	9,587	8,292	56	41,929	5,152	4,503	51,584
2052	Tillamook County	12,960	441	3,013	0	0	0	0	0	575	1,826	2,484	2,517	(600)	(1,072)	845
2099	State Judiciary	44,089,146	1,499,781	10,250,643	0	4,195,122	2,236,216	0	0	1,957,807	266,003	0	8,562,588	1,529,218	1,202,360	11,294,166
2100	City of Roseburg	19,943,350	678,413	4,636,791	0	1,053,612	305	0	0	885,597	1,501,306	89,954	3,873,214	(502,507)	959,856	4,330,563
2101	City of Salem	140,047,369	4,763,993	32,560,747	0	1,868,685	0	0	0	6,218,895	4,338,237	382,851	27,198,709	(1,355,907)	281,167	26,123,969
2102	City of Medford	57,434,756	1,953,759	13,353,472	0	75,075	87,560	0	0	2,550,428	1,809,602	352,031	11,154,449	(470,057)	(215,994)	10,468,398
2103	City of Albany	48,472,169	1,648,878	11,269,687	0	82,334	1,178,360	0	0	2,152,438	3,087,287	225,044	9,413,818	(923,569)	186,375	8,676,624
2104	City of Astland	30,957,200	1,054,092	7,204,465	0	93,485	862,792	0	0	1,376,007	2,570,795	105,697	6,018,048	(756,674)	184,217	5,445,591
2105	City of Astoria	11,044,443	375,699	2,567,812	0	329,122	319,202	0	0	490,436	1,133,875	20,002	2,144,950	(229,145)	93,887	2,009,692
2106	City of Beaverton	69,979,287	2,380,486	16,270,051	0	208,128	0	0	0	3,107,476	2,735,461	1,418,609	13,590,732	(745,525)	(858,989)	11,986,208
2107	City of Bend	58,875,212	2,002,759	13,688,375	0	1,154,952	3,113,425	0	0	2,614,392	898,322	106,235	11,434,201	139,499	842,660	12,416,360
2109	City of Canby	9,980,098	339,493	2,320,354	0	187,631	56,513	0	0	443,173	418,100	159,263	1,938,243	(93,399)	(74,495)	1,770,349
2110	City of Coquille	2,530,080	86,066	588,239	0	27,437	53,631	0	0	112,350	388,247	12,448	491,369	(94,219)	(13,010)	410,160
2111	City of Eugene	199,826,692	6,797,506	46,459,327	0	1,533,728	1,121,150	0	0	8,873,434	3,223,823	1,357,579	38,808,499	(276,940)	(494,761)	38,036,798
2112	City of Forest Grove	354,540	12,060	82,430	0	188,150	125,793	0	0	15,744	1,345	390	68,855	44,306	31,973	145,134
2113	City of Grants Pass	25,329,432	861,632	5,889,045	0	0	826,547	0	0	1,124,770	1,612,632	96,231	4,919,249	(585,606)	174,951	4,508,594
2114	City of Gresham	82,752,686	2,814,999	19,239,842	0	2,477,268	0	0	0	3,674,687	6,602	4,824,535	16,071,464	(771,883)	(1,954,757)	14,888,590
2115	City of Hillsboro	82,321,486	2,800,331	19,139,589	0	0	4,076,443	0	0	3,655,539	3,268,058	351,908	15,987,720	(1,174,606)	946,781	15,759,895
2117	City of McMinnville	22,710,542	772,545	5,280,158	0	26,422	2,998,765	0	0	1,008,476	6,628,436	64,210	4,410,632	(1,705,739)	910,995	3,615,888
2118	City of Ontario	11,121,348	378,315	2,585,692	0	239,268	0	0	0	493,851	745,168	591,084	2,159,886	(192,950)	(236,173)	1,730,763
2119	City of Oregon City	20,556,772	699,280	4,779,410	0	100,414	94,776	0	0	912,837	265,942	85,639	3,892,347	(91,875)	(33,324)	3,921,348
2120	City of Lake Oswego	46,754,471	1,590,807	10,870,326	0	1,703,580	0	0	0	2,076,163	4,227,896	234,128	9,080,222	(1,390,781)	307,778	7,996,718
2121	City of Portland	559,466,661	19,031,383	130,074,936	0	906,243	417,503	0	0	24,843,481	5,298,392	6,145,870	108,654,459	(873,572)	(4,500,326)	103,280,561
2122	City of Redmond	18,529,708	630,325	4,308,122	0	997,798	0	0	0	822,824	0	171,757	3,598,669	267,295	(74,808)	3,791,156
2123	City of St Helens	7,560,929	257,200	1,757,902	0	0	371,513	0	0	335,748	606,922	17,885	1,468,414	(212,701)	105,694	1,361,407
2125	City of Vernonia	1,102,371	37,499	256,299	0	139,794	0	0	0	48,952	35,668	64,306	214,092	(26,030)	(26,159)	209,963
2126	City of West Linn	15,030,176	511,282	3,494,487	0	177,410	100,377	0	0	667,425	601,673	105,909	2,919,022	(172,828)	(65,620)	2,680,574
2127	City of Cottage Grove	8,945,068	304,284	2,079,711												

**Exhibit D**

**Schedule of Pension Amounts by Employer**  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Number	Employer Name	Employer Net Pension 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)
2148	City of Klamath Falls	13,567,551	461,528	3,154,430	0	139,404	0	0	0	602,476	160,737	386,889	2,634,965	29,310	(167,747)	2,496,528
2149	City of Canyonville	458,272	15,589	106,547	0	31,645	3,599	0	0	20,350	75,851	14,991	89,001	(20,577)	(10,193)	58,231
2150	City of Bandon	3,622,242	123,218	842,164	0	0	82,457	0	0	160,848	247,598	28,026	703,479	(96,407)	3,423	610,495
2152	City of Coos Bay	14,241,146	484,441	3,311,040	0	79,054	0	0	0	632,387	696,633	361,129	2,765,784	(172,436)	(190,407)	2,402,941
2154	City of Pendleton	13,509,726	459,560	3,140,996	0	109,745	72,835	0	0	599,908	846,872	128,674	2,523,734	(187,594)	(64,759)	2,371,381
2155	City of Convalis	42,365,930	1,441,162	9,849,998	0	0	0	0	0	1,881,287	2,319,509	8,227,921	8,227,921	(727,122)	(377,512)	7,123,287
2157	City of Monmouth	5,548,117	188,730	1,289,927	0	34,089	7,475	0	0	246,368	219,996	56,546	1,077,504	(55,013)	(38,874)	983,617
2158	City of Milton-Freewater	7,296,472	248,204	1,696,416	0	0	235,995	0	0	324,005	540,994	31,218	1,417,054	(175,696)	49,129	1,290,487
2159	City of Baker City	6,308,224	214,587	1,466,650	0	0	191,507	0	0	280,121	684,490	39,160	1,225,125	(210,127)	25,452	1,040,450
2160	City of Hermiston	10,431,848	354,860	2,425,385	0	123,640	309,692	0	0	463,233	635,486	50,678	2,025,977	(171,268)	66,063	1,920,772
2161	City of Pilot Rock	465,736	15,843	108,283	0	12,828	17,685	0	0	20,681	129,103	3,107	90,451	(35,259)	3,064	58,256
2162	City of Clatskanie	2,141,038	72,832	497,787	0	21,437	0	0	0	95,074	174,280	202,784	415,813	(33,979)	(73,928)	307,906
2163	City of Milwaukie	15,699,686	534,056	3,650,147	0	399,682	0	0	0	697,155	38,458	249,975	3,049,048	109,006	(120,116)	3,037,938
2165	City of Cornelius	3,436,586	116,902	799,000	0	91,816	33,887	0	0	152,604	287,190	44,543	667,422	(82,755)	(25,339)	559,328
2166	City of Nyssa	1,322,542	44,989	307,489	0	17,151	5,612	0	0	58,728	162,512	29,488	256,852	(40,705)	(8,869)	207,278
2167	City of Athena	296,102	10,073	68,843	0	51,714	973	0	0	13,149	38,659	9,334	57,506	(6,296)	(1,617)	62,185
2168	City of Oakridge	2,463,548	83,803	572,770	0	80,026	80,264	0	0	109,355	39,973	1,599	476,448	(15,504)	(32,212)	526,164
2170	City of Madras	2,947,614	100,269	685,315	0	44,500	69,373	0	0	130,891	332,941	32,699	572,458	(10,215)	(6,419)	461,824
2172	City of Sandy	7,452,354	253,507	1,732,658	0	178,845	91,722	0	0	330,927	107,726	35,152	1,447,327	6,401	(1,047)	1,452,681
2174	City of Mt Angel	1,205,585	41,010	280,296	0	84,124	57	0	0	53,535	49,859	32,332	234,138	13,770	(10,015)	237,893
2175	City of Umatilla	2,598,513	88,394	604,149	0	109,573	0	0	0	115,389	0	123,719	504,659	48,296	(55,660)	497,295
2176	City of Scappoose	4,001,787	136,129	930,408	0	261,393	124,693	0	0	177,702	159,924	21,161	777,190	(7,773)	19,214	788,631
2177	City of Condon	393,617	16,434	13,390	0	16,434	31,719	0	0	17,479	24,363	0	76,445	(7,951)	14,915	83,409
2178	City of Boardman	1,933,520	65,773	449,540	0	72,139	35,104	0	0	85,859	415,220	15,192	375,510	(102,542)	(1,786)	271,182
2179	City of Estacada	1,759,715	59,860	409,130	0	94,776	82,627	0	0	78,141	23,508	4,023	341,756	14,927	27,709	379,392
2180	City of Enterprise	1,251,293	42,565	290,923	0	0	40,411	0	0	55,564	136,146	7,428	243,015	(48,467)	3,645	198,193
2181	City of Central Point	8,170,507	277,936	1,899,627	0	75,277	158,164	0	0	362,817	453,509	36,262	1,586,801	(123,451)	24,914	1,488,264
2182	City of Cascade Locks	979,977	33,336	227,843	0	11,221	101,475	0	0	43,517	202,860	0	190,322	(48,264)	33,412	175,470
2183	City of Myrtle Point	1,732,331	58,929	402,764	0	51,326	0	0	0	76,925	140,987	74,131	336,437	(7,898)	(33,299)	295,240
2184	City of Port Orford	2,463,548	27,005	164,571	0	21,388	0	0	0	35,252	86,906	4,333	154,176	(15,412)	4,191	142,955
2185	City of Wood Village	1,494,184	50,828	347,395	0	78,819	7,916	0	0	86,350	58,848	26,693	290,187	(1,273)	(12,102)	276,812
2186	City of Chiloquin	82,695	2,813	19,226	0	10,605	0	0	0	3,672	7,612	1,905	16,060	(2,255)	1,371	15,176
2187	City of Philomath	2,844,185	96,751	661,268	0	113,019	0	0	0	126,298	7,729	29,541	552,371	28,950	(15,990)	565,331
2188	City of Talent	2,346,161	79,809	545,478	0	198,751	0	0	0	104,183	0	75,735	455,650	58,013	(30,241)	483,422
2189	City of Willamina	0	0	0	0	0	11,356	0	0	0	0	0	0	0	6,016	6,016
2191	City of Huntington	152,934	5,202	35,557	0	2,905	30,083	0	0	6,791	28,414	0	29,701	(5,592)	17,981	42,090
2192	City of North Plains	1,021,158	34,737	237,417	0	10,738	5,986	0	0	45,345	154,225	18,306	198,320	(37,671)	(6,666)	153,983
2193	City of Heppner	239,731	8,155	55,737	0	101,567	46	0	0	10,645	17,680	26,896	46,558	24,855	(7,517)	83,896
2194	City of Cave Junction	667,230	22,697	155,130	0	1,399	9,294	0	0	29,629	124,756	11,455	129,583	(34,287)	(7,198)	88,098
2195	City of Metolius	0	0	0	0	0	2,396	0	0	0	0	0	0	0	1,749	1,749
2196	City of Hubbard	1,247,771	42,445	290,104	0	0	38,096	0	0	55,408	172,442	7,857	242,331	(57,987)	5,343	189,687
2197	City of Myrtle Creek	1,326,428	45,121	308,382	0	3,416	5,584	0	0	58,901	223,219	23,269	257,607	(57,951)	(13,514)	186,142
2198	City of Carlton	756,406	25,731	175,863	0	149,169	0	0	0	33,599	22,050	62,748	146,902	39,627	(24,462)	162,067
2199	City of Junction City	4,073,202	138,558	947,012	0	60,732	0	0	0	180,873	395,727	15,155	791,060	(121,427)	5,075	674,708
2200	City of Wallowa	199,011	6,770	46,270	0	2,070	0	0	0	8,837	5,707	8,349	38,650	(97)	(3,951)	34,602
2201	City of Coburg	810,083	27,557	188,343	0	36,950	0	0	0	35,972	33,372	31,269	157,327	4,793	(11,055)	151,065
2202	City of Dallas	8,056,892	274,071	1,873,212	0	0	219,320	0	0	357,772	392,918	22,365	1,564,735	(137,913)	49,215	1,476,037
2203	City of Rockaway Beach	1,668,046	56,742	387,817	0	205,751	8,871	0	0	74,071	33,990	17,876	323,952	44,858	(2,111)	366,699
2204	City of Burns	1,245,610	42,372	289,602	0	115,006	848	0	0	55,312	18,476	28,514	241,911	21,076	(12,875)	250,112
2205	City of Elgin	147,428	5,015	34,277	0	80,430	9,465	0	0	6,547	0	0	28,632	19,150	2,253	50,035
2206	City of Weston	195,459	6,649	45,444	0	19,937	0	0	0	8,679	8,864	12,345	37,960	957	(6,594)	32,323
2207	City of Mill City	381,685	12,984	88,741	0	0	0	0	0	16,949	42,972	7,321	74,127	(13,449)	(4,329)	56,349
2208	City of Fairview	4,629,645	157,487	1,076,384	0	42,944	3,868	0	0	205,582	208,622	178,734	899,127	(39,841)	(55,311)	803,975
2209	City of Monroe	78,105	2,657	18,159	0	27,193	7,908	0	0	3,468	0	3,199	15,169	8,172	2,935	26,276
2210	City of Helix	0	0	0	0	0	3,215	0	0	0	0	15,497	484	0	872	(2,951)
2211	City of Jefferson	0	0	0	0	0	521	0	0	0	0	0	0	0	226	226
2212	Town of Lakeview	1,387,748	47,207	322,649	0	62,863	0	0	0	61,624	43,439	101,131	269,516	8,831	(43,393)	234,954
2213	City of Stanfield	21,443	729	4,985	0	10,600	16,500	0	0	952	0	228	4,164	2,644	5,643	12,451
2214	City of Yamhill	686,367	23,348	159,579	0	51,826	1,372	0	0	30,479	5,863	2,890	133,300	12,773	(1,318)	144,755
2215	City of Powers	12,552	427	6,848	0	2,918	770	0	0	557	0	702	2,438	1,631	596	4,665
2216	City of Brookings	4,763,999	162,057	1,107,621	0	3,894	4,120	0	0	211,548	509,645	22,858	925,220	(127,540)	(16,724)	780,956
2217	City of Sutherlin	3,269,663	111,224	760,190	0	317,525	0	0	0	145,192	114,587	119,074	635,004	45,968	(45,021)	635,951
2218	City of Prairie City	281,117	9,563	65,359	0	17,754	846	0	0	12,483	6,011	7,315	54,596	7,197	(1,383)	60,410
2219	City of Sheridan	1,233,900	41,974	286,879	0	115,634	8,010	0	0	54,792	58,987	39,348	239,637	5,537	(14,924)	230,250
2220	City of Garibaldi	712,971	24,253	165,764	0	27,758	32,430	0	0	31,660	2,368	49,398	138,467	14,145	(15,980)	154,980
2221	City of Sisters	1,098,390	37,364	255,374	0	3,637	0	0	0	48,775	97,689	36,993	213,319	(22,705)	(17,750)	172,864
2222	City of Jacksonville	1,508,167	51,303	350,646	0	26,695	34,949	0	0	66,971	43,955	3,597	292,902	(4,518)	(7,539)	295,623
2223	City of Cannon Beach	3,821,487	129,996	888,488	0	322,311	46,210	0	0	169,696	61,275	38,477	742,			



Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Number	Employer Name	Employer Net Pension 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						
2232	City of Joseph	253,918	8,638	59,035	0	1,804	0	0	0	11,275	37,698	13,168	49,314	(8,937)	(6,690)	34,687
2233	City of Lafayette	763,101	25,958	177,420	0	58,183	8,825	0	0	33,886	74,566	10,565	148,202	(6,987)	(2,326)	138,889
2234	City of Aumsville	1,485,150	50,520	345,294	0	197,180	4,388	0	0	65,949	47,527	51,453	288,432	48,606	(21,216)	315,822
2235	City of Armit	360,883	12,269	83,858	0	39,104	1,216	0	0	16,016	124,126	24,299	70,048	(30,579)	(8,297)	31,172
2236	City of Creswell	1,355,436	46,108	315,136	0	122,174	22,269	0	0	60,189	14,937	2,064	263,240	27,581	34,176	295,257
2237	City of Troutdale	2,978,687	101,326	692,539	0	23,741	49,607	0	0	132,271	1,909,179	194,078	578,493	(578,280)	(84,002)	(83,789)
2238	City of Warrenton	4,579,583	155,784	1,064,744	0	25,920	89,799	0	0	203,359	275,340	22,426	889,404	(61,298)	11,507	839,613
2240	City of Wilsonville	14,040,393	477,612	3,264,365	0	65,883	284,138	0	0	623,473	1,732,828	123,247	2,726,796	(474,442)	(15,598)	2,236,756
2241	City of Bay City	559,359	19,028	130,050	0	44,313	0	0	0	24,839	1,767	18,869	108,634	10,383	(7,610)	111,407
2242	City of Gaston	0	0	0	0	55	0	0	0	0	0	0	0	0	40	40
2243	City Of Brownsville	329,975	11,225	76,718	0	456	0	0	0	14,653	250,543	94,574	64,085	(80,639)	(49,635)	(66,189)
2244	City of Lakeside	316,361	10,762	73,553	0	22,016	1,185	0	0	14,048	87,265	28,220	61,441	(9,301)	(8,130)	44,010
2245	City of Dundee	1,006,266	34,230	233,955	0	12,641	11,534	0	0	44,684	21,177	3,062	195,428	(1,008)	583	195,003
2246	City of Merrill	82,889	2,820	19,272	0	15,361	1,320	0	0	3,681	1,371	4,834	16,098	6,095	(223)	21,970
2247	City of Malin	158,879	5,405	36,939	0	0	4,864	0	0	7,055	14,669	2,427	30,856	(5,969)	(1,132)	23,755
2248	City of Fossil	436,961	4,659	31,843	0	4,968	0	0	0	6,082	4,826	11,732	26,599	(516)	(4,739)	21,344
2249	City of Phoenix	1,128,795	38,397	262,436	0	79,292	0	0	0	50,524	290,643	97,745	219,218	(35,633)	(38,215)	144,321
2250	City of Gold Beach	686,376	23,365	159,687	0	0	94,426	0	0	30,501	91,451	0	133,399	(33,225)	34,953	134,827
2251	City of Rogue River	1,198,068	40,755	278,549	0	4,845	77,730	0	0	53,201	83,668	2,178	232,678	(33,271)	(23,467)	222,874
2252	City of Dayton	608,529	20,700	141,482	0	90,916	0	0	0	27,022	10,544	32,399	118,183	26,185	(11,568)	132,800
2253	Town of Butte Falls	46,385	1,578	10,784	0	8,567	389	0	0	2,060	10,229	3,068	9,009	(1,923)	(1,098)	5,988
2254	City of Shady Cove	139,865	4,758	32,518	0	48,818	9,464	0	0	6,211	21,262	7,900	27,163	9,268	(1,448)	34,983
2255	Town of Canyon City	237,224	8,070	55,154	0	12,051	2,295	0	0	10,534	9,044	1,298	46,071	986	(155)	46,902
2256	City of Jordan Valley	0	0	0	0	222	0	0	0	0	0	0	0	0	338	338
2257	City of Culver	359,545	12,231	83,594	0	29,534	0	0	0	15,966	3,103	12,072	69,827	8,351	(5,204)	72,974
2258	City of Adair Village	333,466	11,344	77,530	0	43,891	1,936	0	0	14,808	80,704	6,203	64,763	(13,489)	(2,469)	48,805
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	513,984	17,471	119,407	0	27,556	8,024	0	0	22,806	15,936	4,808	99,744	1,656	(1,451)	99,949
2261	City of Waldport	586,701	19,958	136,407	0	113,255	15,589	0	0	26,053	26,759	0	113,944	18,898	6,655	139,497
2262	City of Dufur	173,618	5,804	39,668	0	2,872	2,602	0	0	7,576	14,997	4,637	33,136	(3,936)	(919)	28,291
2263	City of La Grande	4,075,567	138,639	947,582	0	10,522	14,623	0	0	180,978	173,242	18,249	791,519	(46,214)	(241)	745,064
2264	City of Gervais	576,389	19,607	134,009	0	8,942	61,829	0	0	25,595	60,831	3,704	111,941	(16,576)	5,174	100,539
2265	City of Westfir	26,369	897	6,131	0	5,951	796	0	0	1,171	17,189	3,590	5,121	(1,930)	(1,506)	1,685
2266	City of Iririon	734,343	24,980	170,733	0	1,022	7,064	0	0	32,609	34,701	4,980	142,617	(9,031)	(1,942)	131,644
2267	City of Independence	4,675,041	159,031	1,086,938	0	92,733	41,446	0	0	207,598	28,734	5,175	907,943	33,359	6,592	947,894
2268	City of Harrisburg	1,129,674	38,428	262,647	0	69,508	10,184	0	0	50,164	104,259	10,070	219,395	(19,359)	(3,534)	196,502
2269	City of Durham	142,592	4,851	33,152	0	18,883	351	0	0	6,332	3,989	7,111	27,693	3,855	(2,620)	28,928
2270	City of Lyons	112,212	3,817	26,089	0	0	2,153	0	0	4,983	20,705	2,910	21,793	(8,247)	(1,544)	12,002
2271	City of Columbia City	830,617	28,255	193,117	0	6,324	26,793	0	0	36,884	89,548	9,915	161,315	(30,571)	(274)	130,470
2272	City of Aurora	256,229	8,716	59,573	0	92,992	2,961	0	0	11,378	16,577	11,224	49,763	18,297	(2,783)	65,277
2273	City of Silwerton	4,866,719	165,551	1,131,503	0	7,376	61,715	0	0	216,110	271,053	22,769	945,169	(77,043)	1,150	869,276
2274	City of Gold Hill	82,042	2,791	19,075	0	15,556	0	0	0	3,643	74,374	15,677	15,933	(12,367)	(5,386)	(1,820)
2275	City of Toledo	2,634,706	89,625	612,564	0	56,719	0	0	0	116,996	99,093	176,040	511,698	(6,156)	(71,409)	434,123
2276	City of Newport	4,102,981	139,571	953,935	0	279,816	27,099	0	0	182,196	285,883	43,906	796,843	(4,813)	(22,599)	769,431
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	45,585,971	1,550,698	10,598,652	0	983,719	0	0	0	2,024,275	921,892	660,967	8,853,287	32,837	(331,827)	8,554,297
2279	City of Keizer	9,064,626	308,351	2,107,508	0	156,199	66,123	0	0	402,521	148,200	88,300	1,760,448	10,793	(56,756)	1,714,485
2280	City of Winston	1,369,795	46,596	318,475	0	12,596	0	0	0	60,827	202,758	97,078	266,029	(44,302)	(41,857)	179,870
2281	City of Manzanita	901,628	30,671	209,627	0	5,868	10,273	0	0	40,037	198,983	16,196	175,106	(47,439)	(6,162)	121,505
2282	City of Eagle Point	1,403,803	47,753	326,381	0	0	2,980	0	0	62,337	103,950	30,015	272,634	(31,235)	(23,449)	217,950
2283	City of Maupin	412,964	14,048	96,013	0	71,321	1,062	0	0	18,338	1,977	29,206	80,202	20,740	(6,198)	94,744
2284	City of Halsey	307,535	10,461	71,501	0	41,980	2,997	0	0	13,656	6,563	24,069	59,727	13,105	(6,734)	67,098
2285	City of Veneta	1,485,698	50,539	345,422	0	30,823	17,818	0	0	65,973	32,330	14,800	288,539	(929)	(6,355)	281,255
2286	City of Millersburg	247,892	8,432	57,632	0	2,727	19,957	0	0	11,007	101,762	4,914	48,141	(24,912)	2,585	25,814
2287	City of King City	612,925	20,850	142,504	0	17,748	18,105	0	0	27,217	57,889	3,564	119,037	(8,383)	607	113,161
2288	City of Tualatin	19,051,743	648,083	4,429,494	0	40,729	405,516	0	0	846,005	1,189,976	45,675	3,700,054	(411,212)	86,786	3,375,628
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	2,558,984	87,049	594,959	0	151,084	131,547	0	0	113,633	71,603	5,451	496,982	18,319	37,604	552,905
2291	City of Florence	4,094,744	139,291	952,020	0	122,101	758	0	0	181,830	81,071	145,762	795,243	14,540	(49,958)	759,825
2292	City of North Bend	6,514,833	221,615	1,514,686	0	62,901	73,735	0	0	289,295	303,654	39,472	1,265,251	(89,668)	(1,050)	1,165,083
2293	City of Lowell	322,734	10,978	75,035	0	92,379	9,913	0	0	14,331	62,507	5,016	62,678	137	(287)	62,528
2294	City of Depoe Bay	1,120,547	38,118	260,525	0	0	9,081	0	0	49,759	63,284	5,605	217,622	(20,122)	(1,926)	195,574
2295	City of Tigard	11,107,323	377,838	2,582,432	0	70,702	62,930	0	0	493,228	286,334	100,640	2,157,162	(76,193)	(10,682)	2,070,287
2296	City of Happy Valley	6,711,544	228,370	1,560,421	0	857,149	123,225	0	0	298,030	4,858	11,042	1,303,454	248,508	38,663	1,590,625
2297	City of Rainier	1,447,457	49,238	336,531	0	103,443	0	0	0	64,275	17,820	22,922	281,112	22,922	(18,732)	285,302
2298	City of Lincoln City	10,734,786	365,165	2,495,813	0	51,515	22,978	0	0	476,684	586,071	241,898	2,084,807	(172,751)	(114,831)	1,797,225
2299	City of Dunes City	9,407	320	2,187	0	5,359	5,316	0	0	418	25,831	1,565	827	(6,991)	680	(4,494)
2300	City of Yachats	610,722	20,775	141,992	0	694	1,614	0	0	27,120	144,670	15,495	118,609	(37,190)	(9,421)	71,989
2301	City of Moro	94,722	3,222	22,023	0	5,942	0	0	0	4,206						

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension 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)	
2308	City of North Powder	100,262	3,411	23,311	0	683	377	0	0	4,452	4,220	634	19,472	(797)	(303)	18,372	
2309	City of Gearhart	722,170	24,566	167,903	0	0	47,631	0	0	32,068	32,549	10,900	140,253	(10,000)	1,331	131,584	
2501	Port of The Dalles	250,493	8,521	58,239	0	46,220	0	0	0	11,123	184	22,406	48,648	15,160	(7,719)	56,089	
2507	Port of Astoria	1,335,496	45,430	310,500	0	0	71,440	0	0	59,304	144,887	0	259,368	(41,625)	26,156	243,899	
2508	Multnomah Drainage	2,798,560	95,199	650,660	0	277,874	103,652	0	0	124,272	0	0	543,511	84,931	42,380	670,822	
2510	Horseshy Irrigation District	95,203	3,239	22,135	0	17,808	15,549	0	0	4,228	14,099	0	18,490	2,655	0	26,571	
2511	Grants Pass Irrigation District	913,688	31,081	212,431	0	37,581	5,910	0	0	40,573	30,170	10,891	177,448	(3,871)	(6,511)	167,066	
2512	Port of Portland	99,928,241	3,399,260	23,233,126	0	3,037,678	0	0	4,437,379	2,316,176	2,444,817	19,407,142	340,933	(1,072,909)	18,675,166		
2513	Port of Coos Bay	2,665,621	90,676	619,752	0	246,452	71,900	0	0	118,369	73,439	22,247	517,692	27,259	1,065	546,016	
2515	Klamath County Fire District 1	13,959,058	474,845	3,245,455	0	0	109,679	0	0	619,861	839,136	426,082	2,711,000	(298,908)	(217,456)	2,194,636	
2518	Clackamas County Housing Authority	3,659,723	124,493	850,879	0	7,523	141,402	0	0	162,512	334,361	24,587	710,758	(91,597)	22,338	641,499	
2519	Home Forward	21,456,770	729,895	4,988,658	0	104,442	0	0	952,802	1,286,608	372,892	4,167,136	(295,357)	(190,998)	3,680,781		
2521	League of Oregon Cities	1,508,554	51,317	350,736	0	0	110,811	0	0	66,988	3,813,667	9,611	292,978	(918,526)	24,571	(600,977)	
2522	Lane Council of Governments	18,401,958	625,980	4,278,420	0	846,813	356,173	0	0	817,151	475,390	93,618	3,573,859	85,890	24,806	3,684,555	
2526	Clatskanie PUD	5,591,706	190,213	1,300,061	0	0	288,926	0	0	248,303	310,405	5,805	1,085,970	(112,673)	90,997	1,064,294	
2527	Deschutes Valley Water District	2,981,629	101,426	693,223	0	25,121	70,273	0	0	132,401	509,712	10,859	579,064	(136,561)	13,734	456,237	
2528	Columbia River Fire & Rescue	6,667,374	227,484	1,554,802	0	19,374	47,274	0	0	296,957	239,896	40,578	1,296,760	(60,274)	(6,060)	1,230,426	
2529	East Fork Irrigation District	228,739	7,781	53,181	0	25,024	10,306	0	0	10,157	31,820	0	44,424	(534)	4,194	48,054	
2530	River Road Water District	457,660	15,568	106,405	0	0	0	0	0	20,323	74,407	89,343	88,882	(24,402)	(38,947)	25,533	
2531	Oregon School Boards Association	5,017,171	170,669	1,166,483	0	19,129	164,880	0	0	222,791	404,718	34,977	974,389	(103,338)	22,285	893,336	
2533	Owyhee Irrigation District	2,353,504	80,059	547,185	0	0	173,428	0	0	104,509	462,553	0	457,076	(157,211)	62,595	362,224	
2535	Athena Cemetery Maintenance District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2536	Valley View Cemetery	0	0	0	0	0	1,108	0	0	0	0	0	0	0	0	957	
2538	Clackamas Vector Control	581,194	19,770	135,127	0	146,396	21,241	0	0	25,808	114,006	7,837	112,874	487	7,012	120,373	
2540	West Extension Irrigation District	472,837	16,085	109,934	0	80,199	780	0	0	20,997	52,820	17,802	52,265	(6,377)	8,718	87,718	
2541	Jackson County Vector Control District	237,609	8,083	55,244	0	70,967	5,661	0	0	10,551	93,147	8,874	46,146	(9,948)	(2,458)	33,740	
2542	Rainbow Water District	895,446	30,460	208,190	0	2,358	38,663	0	0	39,763	38,504	7,223	173,905	(14,192)	5,638	165,351	
2544	Santa Clara Rural Fire Protection District	446,800	15,199	103,880	0	77,068	31,575	0	0	19,840	76,479	1,555	86,773	(1,739)	9,936	94,970	
2545	Council of Governments	11,305,026	384,563	2,628,397	0	49,413	25,009	0	0	502,007	713,988	100,542	2,195,558	(145,564)	(36,015)	2,013,979	
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2549	Rogue River Fire District	1,585,716	53,941	368,676	0	73,337	52,967	0	0	70,415	116,831	3,551	307,963	(5,707)	16,024	318,280	
2550	Nyssa Road Assessment District 2	379,590	12,913	88,254	0	0	72,962	0	0	16,856	126,561	0	73,720	(41,498)	28,444	60,666	
2551	Sandy Fire Department	1,854,402	63,081	431,145	0	52,742	62,180	0	0	82,346	52,455	151	360,145	(12,264)	20,276	368,157	
2552	Winston-Dillard Fire District	1,697,613	57,748	394,692	0	14,108	149,396	0	0	75,384	246,795	0	329,695	(80,901)	68,385	317,179	
2553	Tangent Rural Fire Protection District	335,572	11,415	78,020	0	901	27,224	0	0	14,901	24,377	28	65,172	(7,050)	8,476	66,598	
2555	Monroe Fire Department	143,544	4,883	33,374	0	23,460	2,016	0	0	6,374	220	89	27,878	5,691	948	34,517	
2556	Jackson County Fire District 5	6,813,125	231,762	1,584,039	0	339,948	0	0	302,541	167,100	180,964	1,323,182	20,812	(86,001)	1,258,993		
2557	Estacada Fire Department	1,515,023	51,537	352,240	0	291,912	0	0	67,276	0	145,212	294,234	95,379	(50,655)	338,958		
2559	Keizer Fire Department	4,545,568	154,627	1,056,836	0	237,461	105,443	0	0	201,849	267,372	29,358	882,798	(530)	9,576	891,844	
2561	Jefferson Rural Fire Protection District	486,197	16,539	113,040	0	17,738	9,391	0	0	21,590	23,025	8,242	94,425	(704)	(3,964)	89,757	
2562	Wy East Fire District	75,912	2,582	17,649	0	1,239	31,388	0	0	3,371	44,907	1,042	14,743	(18,048)	3,389	5,084	
2563	Central Oregon Irrigation District	3,023,576	102,853	702,976	0	41,796	83,788	0	0	134,264	62,596	5,458	587,211	(10,243)	26,766	603,734	
2564	Illinois Valley Fire District	683,051	23,235	158,808	0	84,025	0	0	30,331	7,759	45,578	132,656	31,313	(17,963)	146,006		
2567	Charleston Rural Fire Protection District	199,023	6,770	46,273	0	0	9,994	0	0	8,838	85,829	716	38,652	(21,849)	2,739	19,542	
2568	Molalla Rural Fire Protection District 73	2,246,353	76,414	522,273	0	202,309	178,491	0	0	99,751	60,360	68,777	436,266	60,360	63,605	560,231	
2569	Central Oregon Intergovernmental Council	3,629,276	123,457	843,800	0	12,133	181,645	0	0	161,160	813,031	14,069	704,845	(221,600)	52,426	535,671	
2570	Port of St Helens	449,811	15,301	104,580	0	7,174	56,960	0	0	19,974	70,620	0	87,358	(17,228)	16,574	86,704	
2571	Crystal Springs Water District	617,831	21,017	143,645	0	67,936	9,818	0	0	27,435	11,419	2,019	119,990	13,881	(173)	133,698	
2572	Local Government Personnel Institute	763,898	25,986	177,605	0	211,204	24,118	0	0	33,921	162,110	20,868	148,357	(14,039)	(376)	133,942	
2573	Goshen Fire District	121,077	4,119	28,150	0	18,620	30,977	0	0	5,377	129,075	10,944	23,515	(29,515)	3,582	(2,418)	
2575	Jefferson County Rural Fire Protection District 1	680,486	23,148	158,212	0	35,578	16,928	0	0	30,217	9,495	4,395	132,158	(1,074)	135,479		
2576	Depoe Bay Rural Fire Protection District	1,624,390	55,257	377,668	0	379,273	21,652	0	0	72,132	12,086	1,947	315,474	95,487	5,140	416,101	
2579	La Pine Rural Fire Protection District	4,139,275	140,806	962,373	0	398,962	38,003	0	0	183,807	163,728	35,267	803,892	38,668	(11,006)	831,554	
2580	Marion County Fire District 1	7,095,817	241,378	1,649,764	0	9,612	826,100	0	0	315,094	1,183,076	13,777	1,378,084	(345,918)	494,845	1,527,011	
2581	Port of Umatilla	406,033	13,812	5,902	0	5,902	94,402	0	0	18,090	47,133	0	78,856	(18,896)	60,747	80,747	
2582	Talent Irrigation District	1,053,347	35,832	244,901	0	1,254	63,569	0	0	46,775	53,253	8,988	204,571	(21,885)	11,102	193,788	
2585	Rogue River Valley Irrigation District	525,621	17,880	122,206	0	7,387	42,443	0	0	23,341	22,347	0	102,081	(4,332)	17,800	115,549	
2587	Tualatin Valley Irrigation District	398,866	13,568	92,736	0	79,562	4,113	0	0	17,712	51,412	14,060	77,464	1,166	(4,601)	74,029	
2588	Clatskanie Rural Fire Protection District	1,753,916	59,663	407,782	0	209,764	7,546	0	0	77,884	66,689	20,602	340,629	58,393	(5,789)	393,233	
2589	West Slope Water District	840,357	28,586	60,884	0	60,884	195,381	0	0	37,317	142,928	1,053	163,206	(29,983)	17,253	150,476	
2590	Redmond Fire & Rescue	7,493,301	254,900	1,742,178	0	41,859	186,437	0	0	332,745	600,371	12,508	1,455,280	(135,164)	50,178	1,370,294	
2592	Medford Irrigation District	441,667	15,024	102,687	0	24,536	5,627	0	0	19,613	190,573	14,668	85,777	(42,744)	(6,722)	37,311	
2594	Metro	90,736,337	3,086,579	21,096,026	0	3,134,529	0	0	4,029,206	102,691	1,887,475	17,621,975	949,184	(903,266)	17,667,893		
2595	Canby Fire District	3,316,984	112,834	771,193	0	5,111	190,846	0	0	147,293	471,249	0	644,194	(139,613)	60,213	564,794	
2596	Bend Parks & Recreation	8,386,234	285,275	1,949,783	0	467,738	339,715	0	0	372,396	195,185	35,116	1,628,697	57,447	70,958	1,757,102	
2597	Mapleton Water District	57,533	1,957	13,376	0	1,487	9,586	0	0	2,555	4,788	0	11,174	(1,547)	3,367	12,994	
2598	Marion County Housing Authority	349,401	11,886	81,235	0	167,894	0	0	15,515	11,141	0	32,447	67,858	34,433	(11,061)	91,210	
2599	South Suburban Sanitary District	1,288,438	43,829	298,559	0	3,781	5,320										



Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension 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							
2607	Hoodland Fire District 74	1,699,335	57,806	395,092	0	57,573	111,047	0	0	75,460	171,661	4,203	330,029	(41,510)	31,308	319,827	
2608	Gaston Rural Fire Protection District	201,015	6,838	46,736	0	2,538	13,515	0	0	8,926	3,595	2,692	39,039	(450)	1,424	40,013	
2610	Turner Fire District	745,539	25,361	173,336	0	109,875	21,130	0	0	33,106	0	34,767	144,792	37,785	21,920	204,497	
2612	Community Services Consortium	6,107,087	207,745	1,419,886	0	67,547	31,749	0	0	271,189	504,489	66,145	1,186,062	(167,095)	(45,304)	973,663	
2613	Polk Soil & Water Conservation District	185,191	6,300	43,057	0	4,172	8,328	0	0	8,224	21,013	2,184	35,966	(8,161)	(108)	27,697	
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2615	Humanities Council	73,135	2,488	17,004	0	0	0	0	0	3,248	47,055	20,418	14,204	(12,466)	(9,468)	(7,730)	
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2617	Clean Water Services	42,448,376	1,443,967	9,869,167	0	1,477,994	0	0	0	1,884,948	95,957	2,142,606	8,243,932	364,831	(860,838)	7,747,925	
2618	Estacada Cemetery District	0	0	0	0	0	365	0	0	0	0	0	0	0	367	367	
2619	Comprehensive Options For Drug Abusers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2620	Jackson County Fire District 4	1,115,537	37,947	259,360	0	238,529	57,435	0	0	49,536	29,904	1,990	216,649	42,791	15,136	274,576	
2623	Evans Valley Fire District 6	21,554	733	5,011	0	10,418	6,498	0	0	957	0	0	4,186	2,629	2,248	9,063	
2624	Klamath Vector Control	122,730	4,175	28,535	0	9,660	2,770	0	0	5,450	43,801	3,021	23,836	(16,223)	(1,506)	6,107	
2625	Port of Newport	858,385	29,200	199,573	0	112,946	0	0	0	38,117	25,562	91,745	166,708	21,396	(35,094)	153,010	
2626	Tillamook Peoples Utility District	12,128,214	412,566	2,819,787	0	0	191,976	0	0	538,561	1,192,411	110,507	2,355,430	(353,276)	(42,142)	1,960,012	
2628	McKenzie Fire And Rescue	724,771	24,655	168,508	0	80,643	3,276	0	0	32,184	16,297	13,901	140,758	15,470	(7,287)	148,941	
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2630	Sheridan Fire District	717,019	24,391	166,706	0	37,175	7,904	0	0	31,840	31,579	8,298	139,253	8,298	(6,094)	141,457	
2631	Arch Cape Water-Sanitary District	189,230	6,437	43,996	0	14,352	1,296	0	0	8,403	14,016	5,425	36,750	(2,327)	(2,441)	31,982	
2632	Umpqua Regional Council of Governments	67,802	2,306	7,802	0	2,799	1,564	0	0	3,011	1,950	11,352	13,168	1,430	(3,940)	10,658	
2633	Port of Cascade Locks	758,322	25,796	176,308	0	122,092	0	0	0	33,674	27,700	65,417	147,274	33,741	(20,861)	160,154	
2637	Northeast Oregon Housing Authority	1,186,184	40,350	275,786	0	6,490	0	0	0	52,673	54,570	104,811	230,370	(16,568)	(42,976)	170,826	
2638	North Douglas County Fire and EMS	522,349	17,769	121,445	0	202,213	13,144	0	0	23,195	109,265	18,937	101,446	14,885	(1,437)	114,894	
2641	Suburban East Salem Water District	556,429	18,928	129,369	0	0	9,500	0	0	24,709	46,530	9,099	108,065	(18,018)	(4,259)	85,788	
2642	Dexter Rural Fire Protection District	74,872	2,547	17,408	0	30,033	6,361	0	0	3,325	34,087	1,878	14,541	(4,398)	1,492	11,635	
2643	Sweet Home Cemetery	107,124	3,644	24,906	0	196	19,028	0	0	4,757	20,387	0	20,805	(7,689)	7,977	21,093	
2644	Lakeside Water District	151,197	5,143	35,153	0	0	19,625	0	0	6,714	32,741	0	29,364	(9,461)	6,192	26,095	
2645	Chiloquin Agency Lake Rural Fire Protection District	169,432	5,764	39,393	0	17,052	20,197	0	0	7,524	13,472	4,919	32,906	(846)	2,574	34,634	
2646	Keno Rural Fire Protection District	205,945	7,002	47,859	0	45,905	8,867	0	0	9,141	54,310	1,195	39,977	995	4,938	45,910	
2647	Crooked River Ranch Rural Fire Protection District	781,901	26,598	181,790	0	137,049	8,711	0	0	34,721	62,778	16,209	151,854	9,253	(7,045)	154,062	
2648	Black Butte Ranch Rural Fire Protection District	1,231,892	41,905	286,413	0	207,115	0	0	0	54,703	83,013	83,103	239,247	(10,008)	(38,297)	190,942	
2649	Colton Fire Department	37,704	1,283	8,766	0	863	6,377	0	0	1,674	75,049	384	7,322	(17,960)	1,792	(8,846)	
2650	Pleasant Hill Fire Department	111,732	3,801	25,978	0	3,018	0	0	0	4,962	5,149	3,449	21,700	168	(1,429)	20,439	
2651	Imbler Rural Fire Protection District	45,420	1,545	10,560	0	92	438	0	0	2,017	6,793	222	8,821	(1,953)	113	6,981	
2652	The Oregon Consortium	0	0	0	0	5,982	22,919	0	0	0	285,195	15,352	0	(70,632)	11,988	(58,644)	
2653	Umatilla Fire Department	95,243	3,240	22,144	0	0	6,555	0	0	4,229	103,044	7,691	18,497	(26,975)	(2,608)	(11,086)	
2654	Spring Valley Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2655	North Bay Rural Fire Protection District	77,275	2,629	17,966	0	79	0	0	0	3,431	16,524	15,658	15,008	(5,457)	(7,000)	2,551	
2657	Mid-Willamette Valley Senior Service Agency	18,671,003	635,132	4,340,973	0	1,721,282	0	0	0	829,098	0	256,180	3,626,110	546,163	(109,391)	4,062,882	
2658	Salem Metropolitan Communication Agency	312,143	10,618	72,573	0	17,142	0	0	0	13,861	10,399	52,162	60,622	3,832	(19,744)	44,710	
2659	Silverton Fire District	652,367	22,192	151,674	0	2,065	47,054	0	0	28,969	88,058	2,579	126,697	(28,580)	13,339	111,456	
2660	Tualatin Valley Fire & Rescue	99,105,195	3,371,262	23,041,770	0	2,766,720	2,326,628	0	0	4,400,831	351,502	113,090	19,247,298	631,699	581,902	20,460,899	
2661	Lincoln County 911	0	0	0	0	225	0	0	0	0	0	0	0	0	161	161	
2662	East Central Oregon Association of Counties	36,257	1,233	8,430	0	1,340	0	0	0	1,610	3,027	6,504	7,041	(246)	(2,567)	4,228	
2663	Metropolitan Area Communications Commission	1,455,741	49,520	338,457	0	15,028	4,948	0	0	64,643	167,393	48,795	282,721	(49,057)	(26,916)	206,748	
2664	Applegate Valley Rural Fire Protection District 9	935,116	31,810	217,413	0	108,424	9,697	0	0	41,524	10,226	1,830	181,610	25,937	5,187	212,734	
2665	N NE Community Mental Health Center	170,989	5,817	39,755	0	0	0	0	0	7,593	16,650	31,702	33,208	(5,293)	(13,299)	14,616	
2666	Central City Concern	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2667	Mental Health Services West Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2668	Southeast Mental Health Network Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2669	Roseburg Urban Sanitary Authority	1,421,649	48,360	330,531	0	5,032	14,137	0	0	63,129	131,966	16,686	276,100	(35,382)	(10,205)	230,513	
2670	Mt Hood Community Mental Health Ctr	315,874	10,745	73,440	0	12	0	0	0	14,027	48,427	61,146	(16,026)	(8,256)	18,764	(26,556)	
2671	Columbia 911 Communications District	2,006,278	68,248	466,456	0	8,711	17,395	0	0	89,090	182,297	11,101	389,641	(52,701)	(1,675)	335,265	
2672	Rockwood Water PUD	2,533,708	86,189	589,082	0	103,491	14,802	0	0	112,511	135,727	41,855	492,073	(37,800)	(30,730)	423,543	
2673	Port Oford Library	68,980	2,346	16,038	0	33,007	2,603	0	0	3,063	539	1,056	13,397	7,983	168	21,548	
2674	Nestucca Rural Fire District	461,717	15,706	107,348	0	29,208	0	0	0	20,503	0	15,970	89,670	9,573	(6,534)	92,709	
2675	Salmon Harbor-Douglas County	414,930	14,115	96,470	0	46,147	15,920	0	0	18,425	11,945	857	80,584	11,508	4,647	96,739	
2676	Woodburn Fire District	2,803,214	95,357	651,742	0	90,473	233,374	0	0	124,479	270,314	515	544,414	(47,253)	86,151	583,312	
2677	Portland Private Industry Council Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2678	Central Oregon Regional Housing Authority	918,866	31,257	213,635	0	156,994	55,253	0	0	40,803	0	0	178,454	48,391	19,503	246,348	
2679	Columbia River Public Utility District	6,004,538	204,256	1,396,044	0	72,232	157,292	0	0	266,635	134,379	30,228	1,166,146	(34,925)	26,602	1,157,823	
2681	Cloverdale Rural Fire Protection District	361,351	12,292	84,013	0	45,936	15,990	0	0	16,046	7,889	0	70,178	9,668	7,861	87,707	
2684	Parkdale Fire District	255,552	8,693	59,415	0	3,437	40,966	0	0	11,348	7,630	844	49,631	(1,900)	12,190	59,921	
2685	Oregon Community College Association	342,609	11,655	79,656	0	82,020	9,345	0	0	15,214	0	3,972	66,538	28,354	5,804	100,696	
2686	Weston Cemetery	23,371	795	5,434	0	0	0	0	0	1,038	9,678	2,862	4,539	(3,027)	(1,350)	162	
2687	Columbia Drainage Vector Control District	228,012	7,756	53,012	0	42,273	49,451	0	0	10,125	52,118	276	44,282	(8,538)	17,143	53,087	
2688	Polk County Fire District 1	1,732,429	58,932	402,786	0	112,205	0	0	0	76,930	164,324	12,800	336,456	(46,987)	20,267	309,726	
2689	Redmond Area Park & Recreation District	476,741	16,217	110,841	0	2,909	11,707	0	0	21,170	8,160	937	92,588	(3,403)	11,739	100,924	
2692	Siuslaw Public Library	553,374	18,824	128,658	0	18,136	5,036	0	0	24,573	54,695	1,612	107,471	(9,333)	(631)	97,507	
2693	City-County Insurance Services	6,577,304	223,740	1,529,211	0	3,588,255	608,276	0	0	292,069	354,615	41,979	1,277,383	724,009	136,907	2,138,299	
2694	Philomath Fire Department	657,838	22														

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension 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)	
2698	Halsey Shedd Rural Fire Protection District	62,773	2,135	14,595	0	6,312	3,418	0	2,787	22,820	0	12,191	(2,727)	1,329	10,793		
2699	Checto Library Board	383,083	13,031	89,066	0	4,328	11,299	0	17,011	29,620	4,732	74,399	(9,907)	(1,111)	63,381		
2700	Lowell Rural Fire Protection District	0	0	0	0	0	994	0	0	0	0	0	0	0	613		
2701	Sisters-Camp Sherman Rural Fire Protection District	2,966,285	100,904	689,656	0	334,867	48,951	0	131,720	175,128	17,025	576,064	41,859	1,278	619,221		
2702	Banks Fire District 13	281,190	9,565	65,376	0	25,901	34,378	0	12,486	79,272	130	54,610	(8,935)	9,251	54,926		
2703	Westport Sewer District	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2704	Clatsop County 4-H District	0	0	0	0	0	60	0	0	13,984	2,429	0	(9,988)	(4,009)	(13,997)		
2705	Lebanon Fire District	5,701,926	193,962	1,325,687	0	14,134	236,718	0	253,198	404,492	19,140	1,107,376	(117,844)	62,664	1,052,216		
2707	Clatskanie Library	153,942	5,237	35,791	0	4,235	8,062	0	6,836	6,427	1,143	29,897	(1,483)	1,435	29,849		
2708	Milton-Freewater Cemetery District 3	17,124	583	3,981	0	0	0	0	760	25,893	6,576	3,326	(10,513)	(4,369)	(11,556)		
2709	Scappoose Public Library	189,927	6,461	44,158	0	23,829	137	0	8,434	16,755	11,399	36,886	2,128	(5,262)	33,752		
2710	Klamath County Emergency Communications District	1,030,835	35,066	239,667	0	0	28,642	0	45,775	111,472	6,342	200,199	(34,174)	3,162	169,187		
2712	Jefferson County EMS	964,917	32,824	224,341	0	162,465	29,186	0	42,848	4,976	5,109	187,397	42,108	9,607	239,112		
2713	Port of Tillamook Bay	1,322,884	45,001	307,568	0	73,996	1,102	0	58,744	27,543	40,444	256,918	10,850	(16,486)	251,282		
2714	Winchester Bay Sanitary District	150,231	5,110	34,928	0	18,608	0	0	6,671	17,170	0	29,176	(6,292)	6,266	29,150		
2715	Jackson County Fire District 3	10,587,398	360,152	2,461,550	0	191,922	26,196	0	470,140	726,136	114,190	2,056,187	(98,018)	(54,016)	1,904,153		
2716	Neskowin Water District	308,080	10,480	71,628	0	56,664	3,669	0	13,681	68,679	5,918	59,833	(7,515)	(2,594)	49,424		
2717	Ice Fountain Water District	304,439	10,356	70,781	0	15,661	23,780	0	13,519	1,382	2,398	59,125	4,241	7,001	70,367		
2718	Curry Library	132,300	4,500	30,759	0	50,719	20,486	0	5,875	0	4,453	25,694	14,437	4,878	45,000		
2719	Human Solutions, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2720	Tri-Met	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2721	Klamath Housing Authority	686,729	23,360	159,663	0	35,634	13,258	0	30,495	84,210	17,672	133,370	(25,151)	(7,605)	100,614		
2722	Tillamook 9-1-1	494,515	16,822	114,974	0	190,423	9,409	0	21,959	6,426	4,545	96,040	52,281	7,888	156,209		
2723	Oregon Coastal Zone Management Association	49,882	1,697	11,597	0	20,178	760	0	2,215	4,869	6,167	9,688	4,955	(807)	13,836		
2724	Nehalem Bay Wastewater Agency	397,130	13,509	92,332	0	36,918	4,377	0	17,635	4,532	7,594	77,127	9,489	2,049	88,665		
2725	West Valley Fire District	791,228	26,915	183,959	0	34,031	10,763	0	35,135	85,864	18,570	153,665	(5,506)	(4,274)	143,885		
2726	Yamhill Communications Agency	1,579,947	53,745	367,335	0	98,253	30,961	0	70,159	212,025	20,303	306,843	(58,046)	(9,989)	238,800		
2728	Baker County Library District	187,281	27,461	187,691	0	69,877	17,403	0	35,848	115,514	5,727	156,783	(10,597)	1,199	147,385		
2729	Douglas County Fire District 2	15,172,303	516,116	3,527,532	0	0	0	0	673,736	1,913,944	459,436	2,946,625	(572,624)	(284,281)	2,089,720		
2731	Canby Utility Board	2,788,142	16,400	648,238	0	84,844	48,141	0	123,809	318,496	23,981	541,487	(90,899)	(5,746)	444,842		
2732	Umatilla County Special Library District	233,684	7,949	54,331	0	32,947	1,075	0	10,377	6,197	13,315	45,384	8,369	(4,586)	49,167		
2733	Ward Memorial Park District	158,620	5,396	36,879	0	716	0	0	7,044	72,159	37,112	30,806	(20,361)	(17,094)	(6,649)		
2734	Seal Rock Water District	756,962	25,750	175,992	0	26,733	0	0	33,613	0	19,357	147,010	9,481	(11,064)	145,427		
2736	Wasco 9-1-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2737	Portland Energy Conservation Inc	91,762	3,121	21,334	0	4,630	0	0	4,075	7,786	16,233	17,821	78	(6,235)	11,664		
2739	Scappoose Rural Fire Protection District	3,291,485	111,966	765,264	0	305,895	163,464	0	146,161	254,190	7,084	639,242	(5,839)	50,056	683,459		
2740	Neskowin Regional Sanitary Authority	47,231	1,607	10,981	0	0	16,046	0	2,097	21,814	518	9,173	(6,299)	4,158	7,032		
2741	Port of Garibaldi	634,531	21,585	147,527	0	142,930	9,264	0	28,177	39,162	14,815	123,233	23,096	(3,007)	143,322		
2742	Amity Fire District	167,132	5,685	38,858	0	22,072	6,774	0	7,422	23,144	374	32,459	(1,908)	2,135	32,686		
2743	Douglas Soil & Water Conservation District	0	0	0	0	0	9,062	0	0	0	0	0	0	(28)	5,596		
2745	Clackamas County Fire District	51,279,297	1,744,368	11,922,339	0	47,277	1,537,226	0	2,277,091	639,025	104,344	9,958,993	(159,079)	411,648	10,211,562		
2746	Marion-Salem Data Center	0	0	0	0	0	1,212	0	0	0	0	0	0	0	864		
2747	Salem Housing Authority	3,745,859	127,423	870,905	0	55,354	0	0	166,337	138,171	2,900	727,486	(51,818)	16,799	692,467		
2749	Black Butte Ranch Police	611,651	20,807	142,208	0	7,872	6,009	0	27,161	69,387	6,512	118,789	(17,933)	(1,102)	99,754		
2750	Eastern Oregon Human Services Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2752	Mist-Birkenfeld Rural Fire Protection District	233,600	7,946	54,312	0	84,132	2,924	0	10,373	12,378	10,198	45,368	15,753	(3,069)	58,052		
2753	Linn-Benton Housing Authority	1,394,665	47,442	324,257	0	41,349	0	0	61,931	104,947	57,708	270,859	(2,644)	(23,791)	244,424		
2754	Western Lane Ambulance District	2,212,130	75,250	514,316	0	86,657	65,978	0	98,231	78,950	18,129	429,620	(7,519)	4,314	426,415		
2756	Sandy Area Sch Trans Agency	0	0	0	0	0	285	0	0	0	0	0	0	123	0		
2757	City of Stayton	1,885,473	64,138	438,369	0	1,022	32,689	0	83,726	68,146	2,432	366,179	(19,697)	8,615	355,097		
2758	Mohawk Valley Rural Fire District	157,390	5,354	36,593	0	14,954	2,647	0	6,989	5,104	8,467	30,567	4,676	(2,796)	32,447		
2760	Knappa Svensen Burnside Rural Fire Protection District	204,753	6,965	47,605	0	28,297	4,008	0	9,092	15,346	370	39,765	5,736	987	46,488		
2761	Clackamas River Water	4,977,477	169,319	1,157,254	0	226,417	213,750	0	221,028	398,777	13,555	966,680	(81,378)	59,243	944,545		
2763	Junction City Fire Department	496,213	16,880	115,369	0	57,563	25,398	0	22,035	40,649	893	96,370	652	9,537	106,559		
2765	Green Sanitary	491,766	16,728	114,335	0	81,108	15,896	0	21,837	30,016	3,452	95,506	(5,955)	1,961	91,512		
2766	Southwest Lincoln County Water District	412,259	14,024	95,850	0	30,112	8,968	0	18,307	72,551	1,397	80,065	(9,848)	2,078	72,235		
2767	Springfield Utility Board	86,238	2,934	20,050	0	5,725	1,692	0	3,829	5,906	6,525	16,748	941	(747)	16,942		
2768	Lake County Library District	219,120	7,454	50,945	0	8,709	10,218	0	9,730	18,309	1,212	42,555	(3,718)	3,020	41,857		
2771	Harbor Water PUD	186,538	6,345	43,370	0	11,735	27,388	0	8,283	13,232	0	36,228	697	8,545	45,470		
2772	Umatilla County Soil & Water District	51,230	1,743	11,911	0	5,552	0	0	2,275	54,208	7,556	9,949	(13,685)	(4,249)	(7,985)		
2773	Housing Authority of Jackson County	4,752,499	161,666	1,104,947	0	90,778	185,423	0	211,038	184,046	13,484	922,987	(38,322)	53,698	938,363		
2774	Oregon Trail Library District	240,340	8,176	55,879	0	32,826	2,711	0	10,672	14,038	2,627	46,677	3,293	(1,001)	48,969		
2776	Rainier Cemetery District	31,459	1,070	7,314	0	8,532	473	0	1,397	9,074	4,211	6,110	(1,155)	(1,557)	3,398		
2777	City of Newberg	6,990,978	237,812	1,625,389	0	33,169	161,545	0	310,439	3,120,860	169,980	1,357,723	(770,963)	(29,648)	557,112		
2778	Mulino Water District 23	104,070	3,540	24,196	0	761	4,124	0	4,621	7,430	4,71	20,212	1,259	19,662	19,662		
2779	Brownsville Rural Fire Protection District	175,679	5,976	0	0	21,243	1,775	0	7,801	12,215	2,252	34,119	5,401	706	40,226		
2780	Nehalem Bay Health District	13,478	458	3,134	0	6,233	223	0	598	38,379	2,620	2,618	(7,187)	(808)	(5,377)		
2781	North Bend Coos-Curry Housing Authority	855,792	29,111	198,970	0	136,809	138,050	0	38,002	141,347	0	166,204	(14,052)	48,611	200,763		
2782	Millington Rural Fire Protection District	0	0	0	0	4,236	8,851	0	0	7,843	0	0	(471)	3,318	2,847		
2783	Tillamook Fire District	292,459	9,949	67,996	0	0	28,440	0	12,987	25,642	1,044	56,799	(7,600)	7,657	56,856		
2784	Eisenschmidt Pool	275,962	9,387	64,161	0	11,152	5,000	0	12,254	42,827	3,444	53,595	(8,728)	(582)	44,285		
2785	Fern Ridge Community Library	87,297	2,970	20,296	0	53,030	8,167	0	3,876	26,463	1,601	16,954	2,624	1,978	21,556		
2786	Seal Rock Rural Fire Protection District	93,267	3,173	21,684	0	51,907	2,144	0	4,142	31,745	4,230	18,114	3,118	(1,342)	19,890		
2788	Port of Hood River	1,187,708	40,402	276,140	0	19,969	106,681	0	52,741	30,056	2,417	23					

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Number	Employer Name	Employer Net Pension 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)
2790	Silver Falls Library District	781,580	26,587	181,716	0	80,941	21,747	0	0	34,707	53,887	5,204	151,791	2,231	3,123	157,145
2792	North Wasco County Parks And Recreation District	532,858	18,126	123,888	0	1,120	6,394	0	0	23,662	74,843	11,364	103,487	(23,615)	(6,450)	74,422
2793	North Lincoln Fire & Rescue District 1	846,334	28,790	0	0	14,230	86,344	0	0	37,582	186,368	6,702	164,367	(35,749)	22,463	151,081
2794	Siuslaw Rural Fire Protection District 1	1,324,224	45,046	307,879	0	76,241	41,301	0	0	58,803	56,526	3,034	257,179	13,313	6,801	277,293
2796	West Side Rural Fire Protection District	32,203	1,095	7,487	0	10,506	25,950	0	0	1,430	38,032	0	6,254	(7,342)	9,144	8,056
2797	Vernonia Fire	92,889	3,160	21,596	0	10,731	8,515	0	0	4,125	1,710	0	18,040	2,166	2,459	22,665
2798	Fairview Water District	82,021	2,790	19,070	0	3,991	275	0	0	3,642	54,497	6,523	15,929	(17,202)	(4,266)	(5,539)
2799	Sublimity Fire District	165,777	5,639	38,543	0	4,242	2,300	0	0	7,361	42,443	8,345	32,196	(16,488)	(3,622)	12,086
2801	Coburg Rural Fire Protection District	228,360	7,768	53,093	0	2,794	16,669	0	0	10,140	6,542	1,276	44,350	(606)	3,399	47,143
2802	Rural Road Assessment District 3	363,082	12,351	84,416	0	40,061	3,400	0	0	16,123	55,139	5,008	70,514	(8,488)	(1,503)	60,523
2803	Southwestern Polk County Rural Fire Protection District	18,690	636	4,345	0	754	596	0	0	830	89	1,359	3,630	212	(241)	3,601
2804	Aurora Rural Fire Protection District	475,222	16,166	110,488	0	3,518	0	0	0	21,103	24,572	33,235	92,293	(4,167)	(13,275)	74,851
2806	Multnomah County Rural Fire Protection District 14	82,566	2,809	19,197	0	5,184	1,112	0	0	3,666	10,551	4,294	16,035	(1,517)	(576)	13,942
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	23,676	805	5,505	0	0	0	0	0	1,051	3,329	4,391	4,598	(1,103)	(1,924)	1,571
2810	Sutherlin Water Control District	94,196	3,204	0	0	475	554	0	0	4,183	844	1,610	18,294	(110)	(778)	17,406
2811	Mid-Columbia Center For Living	11,022,515	374,953	2,562,714	0	1,088,818	111,267	0	0	489,462	4,103	74,293	2,140,691	313,501	6,620	2,460,812
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2814	The Job Council	0	0	0	0	10,671	85,977	0	0	0	1,376,851	78,151	0	(419,288)	67,431	(351,858)
2816	Odell Sanitary District	406,985	13,844	94,623	0	36,933	5,637	0	0	18,072	42,083	4,521	79,041	(4,789)	(1,284)	72,968
2817	Wickup Water District	156,175	5,313	36,310	0	643	0	0	0	6,935	12,256	5,674	30,331	(3,140)	(2,421)	24,770
2818	Netarts Water District	229,259	7,799	53,302	0	19,044	3,695	0	0	10,180	15,482	1,773	44,525	(537)	145	44,133
2819	Harrisburg Fire and Rescue	282,414	9,607	65,661	0	36,786	4,182	0	0	12,541	43,301	3,368	54,848	(6,286)	(1,345)	47,217
2820	Central Oregon Coast Fire & Rescue District	41,510	1,412	9,651	0	81,876	15,630	0	0	1,843	409,509	40,317	8,062	(75,288)	(13,436)	(80,662)
2821	Tillamook County Soil And Water Conservation District	218,105	7,419	50,709	0	24,866	21,884	0	0	9,685	1,473	0	42,358	9,780	9,997	62,135
2822	Deschutes County Rural Fire Protection District 2	199,208	6,776	46,316	0	1,052	6,601	0	0	8,846	9,176	204	38,688	(2,477)	2,155	38,366
2823	Lyons Fire District	0	0	0	0	0	3,280	0	0	0	29,669	1,837	0	(9,241)	(182)	(9,423)
2824	Glide Fire Department	104,799	3,565	24,365	0	4,055	3,505	0	0	4,654	2,533	1,289	20,353	1,062	124	21,539
2825	Northern Oregon Corrections	4,220,926	143,583	981,357	0	92,558	0	0	0	187,433	493,500	214,863	819,749	(77,593)	(94,176)	647,580
2826	Wasco County Soil-Water Conservation District	498,263	16,949	115,845	0	9,581	133	0	0	22,126	30,419	8,407	96,768	(10,407)	(3,710)	82,651
2828	Deschutes Public Library District	4,155,625	141,362	968,175	0	0	351,686	0	0	184,533	224,540	21,509	807,067	(96,000)	86,668	798,035
2829	Hubbard Rural Fire Protection District	86,840	2,954	20,190	0	47,375	4,712	0	0	3,856	17,426	8,529	16,865	3,607	(1,986)	18,486
2830	Netarts-Oceanside Rural Fire Protection District	150,023	5,103	34,880	0	146	10,134	0	0	6,662	55,810	0	29,136	(14,405)	3,132	17,863
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2832	CareOregon	2,033	69	473	0	772	0	0	0	90	0	221	395	221	(57)	559
2833	Boardman Rural Fire Protection District	469,506	15,971	109,159	0	979	58,986	0	0	20,849	38,825	3,097	91,183	(12,519)	14,464	93,128
2834	Crescent Rural Fire Protection District	371,949	12,653	86,477	0	95,653	11,949	0	0	16,517	92,699	12,227	72,236	(14,382)	(3,657)	54,197
2835	North Clackamas County Water Commission	330,549	11,244	76,852	0	2,783	5,889	0	0	14,678	41,358	11,645	64,196	(14,283)	(7,249)	42,664
2837	NORCOM	1,980,331	67,365	460,423	0	83,971	0	0	0	87,938	5,585	50,586	384,602	28,231	(23,863)	388,970
2838	High Desert Parks & Recreation District	45,420	1,545	10,560	0	12,017	878	0	0	2,017	7,722	736	8,821	225	155	9,201
2839	North Morrow Vector Control District	202,036	6,873	46,973	0	535	7,738	0	0	8,972	9,961	0	39,238	(2,630)	2,751	39,359
2840	Cannon Beach Rural Fire Protection District	194,192	6,606	45,149	0	5,304	15,569	0	0	6,623	64,045	3,007	37,714	(13,955)	2,894	26,653
2841	Jefferson County Soil & Water Conservation District	175,035	5,954	49,695	0	24,024	15,115	0	0	7,773	6,519	502	33,994	4,071	3,728	41,793
2842	Tualatin Valley Water District	15,528,994	528,250	3,610,482	0	170,023	91,644	0	0	689,575	243,223	121,325	3,015,898	(34,477)	(71,919)	2,909,502
2843	Yachats Rural Fire Protection District	613,243	20,861	142,578	0	192,869	19,033	0	0	27,231	190,172	14,296	119,098	14,077	945	134,120
2844	Crook County Rural Fire Protection District 1	3,382,792	115,072	786,493	0	94,433	49,461	0	0	150,215	136,116	7,871	656,975	12,261	11,797	681,033
2845	Sunrise Water Authority	1,706,090	58,036	0	0	8,465	396,663	0	0	75,760	121,189	9,982	331,341	(45,895)	41,323	326,769
2846	Jefferson County Library District	351,383	11,953	81,696	0	14,142	7,379	0	0	15,603	19,416	1,742	68,242	(4,523)	1,153	64,872
2847	Sweet Home Fire and Ambulance District	1,878,267	63,893	436,694	0	42,280	38,766	0	0	83,406	138,415	3,638	364,780	(28,813)	7,334	343,301
2848	Lane Transit District	3,036	103	706	0	1,656	0	0	0	135	0	225	590	394	(54)	930
2849	Lebanon Aquatic District	366,494	12,467	85,209	0	24,611	886	0	0	16,274	11,835	8,379	71,177	(171)	(6,618)	64,388
2850	Lake County 4-H & Extension Service	0	0	0	0	1,936	0	0	0	0	30,053	3,537	0	(7,945)	(2,197)	(10,142)
2851	East Umatilla County Rural Fire Protection District	46,931	1,596	10,911	0	5,485	10,363	0	0	2,084	44,322	132	9,114	(9,099)	3,372	3,387
2852	Ochoco Irrigation District	686,457	23,351	159,600	0	49,797	742	0	0	30,483	2,665	25,044	133,317	15,206	(6,454)	142,069
2853	Mill City Rural Fire Protection District	68,740	2,336	15,982	0	718	1,747	0	0	3,052	5,825	17	13,350	(1,021)	649	12,978
2854	Sunsel Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	14,551,495	494,998	3,383,195	0	475,720	0	0	0	646,169	0	377,386	2,826,057	204,260	(187,525)	2,842,792
2856	Mid-Columbia Council Of Governments	20,737	705	4,821	0	20	0	0	0	921	4,265	4,163	4,027	(1,497)	(1,875)	655
2857	Sunriver Service District	2,926,585	99,554	680,425	0	4,795	1,956	0	0	129,957	221,280	20,877	568,374	(75,135)	(7,021)	486,218
2858	Nesika Beach-Ophir Water District	84,178	2,863	19,571	0	3,424	2,649	0	0	3,738	46,893	2,183	16,348	(10,415)	(874)	5,059
2859	South Lane County Fire and Rescue	3,531,023	120,115	820,956	0	0	334,823	0	0	156,797	515,845	51,932	685,763	(154,304)	41,002	572,461
2860	Coos County Airport District	919,808	31,289	213,854	0	13,876	0	0	0	40,845	62,866	35,065	178,637	(8,469)	(16,390)	153,778
2861	Mt Angel Fire District	54,525	1,855	12,677	0	8,752	4,976	0	0	2,421	1,597	0	10,589	2,827	1,715	15,131
2864	Tri-City Water and Sanitary Authority	607,767	20,674	141,305	0	4,754	12	0	0	26,988	7,538	15,377	118,035	836	(6,047)	112,824
2865	Tri-County Cooperative Weed Management Area	75,636	2,573	17,585	0	17,568	3,834	0	0	3,359	9,325	1,347	14,689	567	(250)	15,006
2866	Jefferson Behavioral Health	6,535	222	1,519	0	300	0	0	0	290	516	1,137	1,269	43	(405)	907
2867	West Multnomah Soil And Water Conservation District	1,157,784	39,384	269,162	0	174,214	36,622	0	0	51,412	64,732	4,871	224,854	21,890	9,141	255,965
2869	Netahalem Bay Fire & Rescue	512,715	17,441	119,205	0	75,011	19,041	0	0	22,787	23,759	281	99,575	15,905	6,117	121,197
2870	Clackamas River Water Providers	99,219	3,375	23,068	0	3,384	14,688	0	0	4,406	7,931	812	19,269	(2,231)	3,613	20,651
2872	Emergency Communications of Southern Oregon	4,729	161	1,100	0	0	0	0	0	210	654	907	919	(216)	(389)	314
2873	Mosier Fire District	69,673	2,370	12,956	0	16,199	987	0	0	3,094	5,069	3,285	13,531	(1,044)	(1,044)	13,638
2874	Umatilla-Morrow Radio and Data District	110,454	3,757	25,												

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
Employer Number	Employer Name	Employer Net Pension 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)
2879	LaGrande Rural Fire Protection District	83,806	2,851	19,485	0	19,479	8,079	0	0	3,721	9,892	0	16,276	6,081	3,624	25,981
2880	Oregon Health & Science University	456,005,927	15,511,958	106,020,512	0	0	4,062,451	0	0	20,249,240	45,026,050	3,399,347	88,561,269	(15,353,765)	(1,164,164)	72,043,340
2881	Lake Chinook Fire and Rescue District	41,244	1,403	9,589	0	9,205	3,599	0	0	1,831	2,517	0	8,010	3,249	1,554	12,813
2883	Lane Fire Authority	5,015,014	170,596	1,165,981	0	27,101	280,521	0	0	222,695	168,995	15,951	973,970	(34,350)	71,526	1,011,146
2884	North Central Public Health District	1,964,342	66,821	456,706	0	616,178	94,089	0	0	87,228	223,901	2,711	381,496	164,209	50,648	596,353
2885	Siletz Rural Fire Protection District	96,932	3,297	22,536	0	36,606	6,992	0	0	4,304	30,890	178	18,825	6,233	3,217	28,275
2886	Idanha-Detroit Rural Fire Protection District	315,268	10,724	73,299	0	171,995	52,797	0	0	14,000	0	0	61,229	40,951	13,907	116,087
2887	Umatilla County Fire District #1	4,174,245	141,995	970,504	0	132,123	215,468	0	0	185,360	131,945	7,301	810,683	9,499	62,105	882,287
2888	Oak Lodge Water Services District	4,319,317	146,930	1,004,233	0	0	97,069	0	0	191,802	493,516	37,435	838,858	(153,243)	(3,957)	681,658
2889	Mid-Valley Behavioral Care Network	0	0	0	0	0	26,498	0	0	0	0	0	0	0	6,309	6,309
2900	Clatsop Community College	6,178,236	210,165	1,436,428	0	204,227	2,473	0	0	274,349	98,508	317,229	1,199,880	43,592	(96,789)	1,146,683
2901	Blue Mountain Community College	13,381,468	455,198	3,111,166	0	528,789	5,014	0	0	594,213	97,042	277,524	2,598,825	100,393	(106,805)	2,592,413
2902	Treasure Valley Community College	10,245,094	348,507	2,381,965	0	449,385	0	0	0	454,940	445,927	821,507	1,989,708	75,035	(281,768)	1,782,975
2903	Umpqua Community College	14,917,941	507,464	3,468,393	0	96,348	0	0	0	662,441	799,915	500,981	2,897,225	(164,264)	(181,022)	2,551,939
2904	Lane Community College	49,050,700	1,668,558	11,404,195	0	24,072	0	0	0	2,178,128	3,985,822	2,523,168	9,526,175	(1,071,104)	(910,846)	7,544,225
2905	Mt Hood Community College	18,740,266	1,317,828	9,007,038	0	5,989,065	0	0	0	1,720,287	87,232	3,815,013	16,622,190	1,196,190	(1,196,599)	7,990,368
2906	Klamath Community College	11,336,670	385,640	2,635,754	0	1,810,852	459,505	0	0	503,412	593,989	103,928	2,201,704	240,983	96,351	2,539,038
2908	Clackamas Community College	35,005,699	1,193,851	8,159,683	0	6,649,294	0	0	0	1,559,447	132,336	1,365,282	6,815,963	478,029	(6,805,540)	6,805,540
2910	Linn-Benton Community College	32,536,409	1,106,791	7,564,653	0	9,049,818	0	0	0	1,444,800	81,470	1,264,348	6,318,922	182,630	(503,108)	5,998,444
2918	Portland Community College	165,283,213	5,622,441	38,428,033	0	1,374,175	0	0	0	7,339,509	1,111,200	5,311,249	32,099,782	325,790	(2,155,308)	30,270,264
2919	Chemeketa Community College	56,505,814	1,922,159	13,137,494	0	3,595,150	0	0	0	2,509,177	0	2,699,206	10,974,038	1,121,066	(988,991)	11,106,113
2922	Rogue Community College	27,019,466	919,121	6,281,975	0	745,210	0	0	0	1,199,817	12,954	701,168	5,247,472	205,070	(251,604)	5,200,938
2995	Oregon Coast Community College	2,783,955	94,702	647,264	0	367,003	5,014	0	0	123,623	251,637	117,010	540,674	16,854	(33,081)	524,447
2996	Columbia Gorge Community College	6,428,159	218,667	1,494,535	0	33,931	5,929	0	0	285,447	625,183	164,264	1,248,418	(168,604)	(57,749)	1,022,065
2997	Tillamook Bay Community College	2,555,759	86,939	594,209	0	330,984	1,527	0	0	113,490	20,019	87,550	496,356	(27,009)	0	556,406
2998	Southwestern Community College	12,589,590	428,260	2,927,056	0	554,863	0	0	0	559,049	0	780,828	2,445,034	171,611	(265,119)	2,351,526
2999	Central Oregon Community College	35,258,079	1,199,374	8,197,436	0	93,395	47,027	0	0	1,565,658	688,171	257,672	6,847,499	(154,999)	(154,104)	6,538,396
3003	Baker School District 5J	14,592,346	496,388	3,392,693	0	605,900	0	0	0	647,983	111,380	414,244	2,833,991	149,063	(132,585)	2,850,469
3008	Huntington School District 16J	1,267,460	43,115	1,317,828	0	97,600	59,174	0	0	56,282	83,697	3,302	246,154	(12,393)	17,214	250,975
3016	Burnt River High School	728,890	24,794	169,463	0	82,404	28,514	0	0	32,366	243,983	1,035	141,556	(38,832)	12,335	115,059
3027	Pine-Eagle School District 61	2,831,257	96,311	658,282	0	105,922	61,912	0	0	125,724	75,633	0	549,861	(929)	27,031	575,963
3037	Alsea School	2,623,509	89,244	609,961	0	186,465	77,079	0	0	116,499	108,004	5,790	509,514	(1,266)	19,328	527,576
3039	Corvallis School District 509J	50,980,124	1,734,191	11,852,782	0	3,322,146	1,566,687	0	0	2,263,806	575,481	893,101	9,900,890	661,708	58,031	10,620,629
3043	Philomath School District 17J	10,120,293	344,262	2,352,949	0	397,683	0	0	0	449,398	286,525	130,944	1,965,470	(17,581)	(42,168)	1,905,721
3049	Monroe Elementary School	0	0	0	0	0	150	0	0	0	0	0	0	0	107	107
3075	West Linn School District	81,650,525	2,777,507	18,983,592	0	4,333,972	17,077	0	0	3,625,745	1,364,416	633,162	15,857,413	760,663	(206,644)	16,411,432
3083	Welches Elementary School	0	0	0	0	0	219	0	0	0	0	0	0	0	158	158
3094	Damascus-Union School District 26	0	0	0	0	0	204	0	0	0	0	0	0	0	144	144
3102	Molalla Elementary School 35	0	0	0	0	0	936	0	0	0	0	0	0	0	495	495
3109	Boring School District	0	0	0	0	0	1,146	0	0	0	0	0	0	0	587	587
3111	Sandy Elementary School District 46	0	0	0	0	0	2,392	0	0	0	0	0	0	0	1,425	1,425
3116	Colton School District 53	6,122,361	208,264	1,423,437	0	10,848	281,696	0	0	271,867	795,468	20,669	1,188,029	(277,513)	74,648	986,164
3122	Oregon City School District 62	67,603,800	2,299,679	15,717,755	0	1,129,240	7,499	0	0	3,001,991	380,243	1,533,896	13,129,387	337,976	(487,292)	12,980,071
3138	Canby Elementary School District 86	0	0	0	0	0	2,861	0	0	0	0	0	0	0	1,469	1,469
3160	Gladstone School District 115	9,710,695	330,329	2,257,718	0	3,101,170	9,339	0	0	431,210	0	1,155,568	1,885,922	971,589	(311,867)	2,545,644
3174	Canby Union High School	0	0	0	0	0	387	0	0	0	0	0	0	0	234	234
3175	Sandy Union High School	0	0	0	0	0	849	0	0	0	0	0	0	0	467	467
3176	Molalla Union High School	0	0	0	0	0	481	0	0	0	0	0	0	0	342	342
3179	Clatsop County School District 1C	9,204,334	313,104	2,139,990	0	2,281,202	6,453	0	0	408,724	0	1,197,169	1,787,581	805,381	(334,943)	2,258,019
3186	Jewell School District 8	3,182,175	108,248	739,850	0	29,980	150,674	0	0	141,307	601,515	7,836	618,013	(168,118)	41,503	491,398
3187	Seaside Schools	14,216,081	483,589	3,305,212	0	309,655	0	0	0	631,274	461,474	153,196	2,760,916	(105,111)	(48,936)	2,606,869
3195	Warrenton-Hammond School District	8,624,509	293,380	2,005,182	0	346,594	4,548	0	0	382,977	204,388	59,969	1,674,973	(1,479)	(27,927)	1,645,567
3230	Vernonia School District	6,341,898	215,732	1,474,479	0	0	260,408	0	0	281,616	723,709	23,817	1,231,665	(245,802)	42,975	1,028,838
3241	Coquille School District 8	9,703,863	330,096	2,256,130	0	91,262	505,096	0	0	430,906	642,125	21,386	1,884,595	(240,596)	172,774	1,816,773
3242	Cook's Bay School District 9	22,736,620	773,432	5,286,221	0	773,432	306,222	0	0	1,009,634	1,309,899	0	4,415,697	119,909	(426,857)	4,106,749
3245	North Bend Public Schools	17,673,064	601,185	4,108,954	0	337,937	7,858	0	0	784,784	47,897	335,034	3,432,300	(47,897)	(170,822)	3,447,704
3252	Powers School District	1,741,999	59,258	405,011	0	142,753	80,141	0	0	77,355	242,737	4,835	338,315	(52,959)	18,685	304,041
3257	Myrtle Point School District 41	7,462,626	253,856	1,735,046	0	100,672	124,888	0	0	331,383	1,036,157	22,147	1,449,322	(249,786)	47,420	1,246,956
3264	Bandon School District	7,248,925	246,587	1,685,361	0	234,443	304,795	0	0	321,893	865,981	28,783	1,407,819	(277,954)	59,267	1,189,132
3274	Crook County School District	15,519,456	527,925	3,608,244	0	2,136,797	2,049	0	0	689,152	0	2,006,301	3,014,046	(738,724)	(633,110)	3,119,660
3275	Port Orford-Langlois School District 2Cj	3,309,309	112,573	769,408	0	23,477	63,916	0	0	146,952	322,379	33,052	642,703	(92,673)	11,844	561,874
3277	Curry County School District 3C	0	0	0	0	0	784	0	0	0	0	0	0	0	445	445
3281	Ophir School	0	0	0	0	0	272	0	0	0	0	0	0	0	193	193
3282	Pistol River School District 16	0	0	0	0	0	274	0	0	0	0	0	0	0	194	194
3283	Brookings-Harbor School District 17C	10,022,885	340,949	2,330,302	0	1,056,928	0	0	0	445,073	0	863,077	1,946,552	338,537	(279,826)	2,005,263
3288	Central Curry School District 1	4,410,350	150,027	1,025,398	0	0	250,174	0	0	195,844	621,673	936	856,537	(210,905)	68,346	713,978
3291	Bend-La Pine Public Schools	144,280,577	4,907,994	33,544,960	0	1,523,609	77,328	0	0	6,406,973	559,476	1,980,862	28,020,844	394,290	(565,072)	27,





Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Number	Employer Name	Employer Net Pension 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)
3689	Vale School District 15	0	0	0	0	0	19	0	0	0	0	0	0	0	14	14
3694	Nysa School District 26	12,463,189	423,960	2,897,668	0	0	520,241	0	0	553,436	1,525,292	32,296	2,420,486	(528,828)	136,407	2,028,065
3696	Annex Elementary School	617,588	21,008	143,588	0	66,227	57,435	0	0	27,424	85,109	2,524	119,942	(17,157)	15,555	118,340
3707	Adrian School District 61	3,196,884	108,748	743,269	0	72,247	186,533	0	0	141,960	232,416	4,814	620,869	(63,779)	55,621	612,711
3709	Harper School District 66	1,712,269	58,246	396,099	0	68,304	91,403	0	0	76,034	103,361	1,860	332,541	(20,762)	29,341	341,120
3712	W W Janes School	221,801	7,545	51,588	0	6,756	2,347	0	0	9,849	35,899	676	43,076	(7,915)	178	35,335
3715	Vale High School	0	0	0	0	0	509	0	0	0	0	0	0	0	364	364
3720	Silverton RFD	0	0	0	0	0	532	0	0	0	0	0	0	0	306	306
3727	Aumsville Elementary	0	0	0	0	0	279	0	0	0	0	0	0	0	201	201
3729	Jefferson School District 14CJ	6,802,092	231,387	1,581,473	0	971,649	6,673	0	0	302,051	0	571,359	1,321,040	276,523	(160,804)	1,436,759
3730	North Marion School District 15	13,778,627	468,708	3,203,505	0	544,971	0	0	0	611,849	96,991	837,032	2,675,958	183,208	(298,769)	2,560,397
3732	Marion Elementary School	0	0	0	0	0	108	0	0	0	0	0	0	0	77	77
3735	Salem-Keizer Public Schools	370,018,658	12,586,928	86,028,636	0	18,100,577	13,836,702	0	0	16,430,919	1,933,973	9,529,008	71,861,614	3,734,550	7,332,421	82,928,585
3750	St Paul School District	3,260,881	110,925	758,149	0	0	119,611	0	0	144,802	535,803	13,230	633,298	(180,034)	33,823	487,087
3759	Eldridge Elementary	0	0	0	0	0	193	0	0	0	0	0	0	0	139	139
3760	West Stayton School District	0	0	0	0	0	202	0	0	0	0	0	0	0	146	146
3761	Bethany Elementary	0	0	0	0	0	85	0	0	0	0	0	0	0	61	61
3769	Scotts Mills School	0	0	0	0	0	566	0	0	0	0	0	0	0	320	320
3771	Gervais Elementary School	0	0	0	0	0	145	0	0	0	0	0	0	0	102	102
3772	Stayton School District 77J	0	0	0	0	0	1,399	0	0	0	0	0	0	0	800	800
3780	Mt Angel School District 91	8,556,573	291,069	1,989,387	0	342	552,127	0	0	379,960	546,157	0	1,661,779	(156,615)	181,561	1,686,725
3781	Silver Crest School District 93	0	0	0	0	0	380	0	0	0	0	0	0	0	272	272
3786	Woodburn School District	61,969,858	2,108,029	14,407,874	0	0	2,799,420	0	0	2,751,812	6,924,281	53,912	12,035,215	(2,144,987)	747,047	10,637,275
3794	Detroit School District 123J	0	0	0	0	0	701	0	0	0	0	0	0	0	371	371
3804	Monitor School District 142J	0	0	0	0	0	557	0	0	0	0	0	0	0	256	256
3806	Cloverdale School District 144	0	0	0	0	0	307	0	0	0	0	0	0	0	192	192
3809	Morrow County Schools	18,585,422	632,220	4,321,075	0	434,217	17,931	0	0	825,298	340,774	61,983	3,609,489	(44,071)	(38,345)	3,527,073
3818	Portland Public Schools	346,266,251	11,778,942	80,506,246	0	84,089,156	248,650	0	0	15,376,178	0	45,677,386	67,248,640	28,696,409	(12,853,885)	83,091,164
3820	Parkrose School District	34,357,758	1,168,748	7,988,114	0	0	1,505,126	0	0	1,525,679	4,692,402	72,165	6,672,647	(1,593,022)	386,748	5,466,373
3821	Gresham Grade School District 4	0	0	0	0	0	3,169	0	0	0	0	0	0	0	2,015	2,015
3823	Orient School	0	0	0	0	0	1,069	0	0	0	0	0	0	0	666	666
3824	Reynolds School District	91,931,245	3,127,226	21,373,840	0	6,730,685	6,458	0	0	4,082,267	2,331,837	6,095,666	17,854,039	1,775,135	(1,838,409)	17,790,765
3842	Corbett School District 39	12,314,036	418,887	2,862,990	0	400,493	546,137	0	0	546,813	377,845	0	2,391,519	92,800	229,405	2,713,724
3843	David Douglas School District	140,744,107	4,787,694	32,722,738	0	482,518	3,454,171	0	0	6,249,834	5,686,688	20,552	27,334,023	(1,632,746)	1,035,196	26,736,473
3847	Riverdale School	7,276,953	247,540	1,691,878	0	632,218	9,432	0	0	323,138	0	260,880	1,413,263	203,992	(66,997)	1,550,258
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	1,945	0	0	0	0	0	0	0	970	970
3850	Dallas School District	32,328,540	1,099,720	7,516,324	0	15,098	1,582,325	0	0	1,435,570	1,775,133	0	6,278,551	(584,423)	538,777	6,232,905
3859	Central School District 13J	23,950,198	814,714	5,568,376	0	3,138,638	9,611	0	0	1,063,524	0	1,605,849	4,651,387	968,460	(486,300)	5,133,538
3865	Perrydale School District 21	3,125,602	106,324	726,697	0	0	147,308	0	0	138,794	430,400	2,187	607,026	(140,281)	37,558	504,303
3887	Falls City School District	888,790	30,234	206,642	0	286,679	0	0	0	39,467	122,262	113,682	172,613	62,336	(33,094)	201,855
3894	Sherman County School District 9	0	0	0	0	0	88	0	0	0	0	0	0	0	62	62
3902	Tillamook Public Schools	10,363,387	352,531	2,409,468	0	2,034,277	11,449	0	0	460,193	0	1,251,327	2,012,681	661,972	(343,959)	2,330,698
3920	Nesh-Kah-Nie School District	11,140,435	378,964	2,590,130	0	549,468	0	0	0	494,698	1,665,992	11,206	2,163,593	(530,857)	163,687	1,796,423
3927	Echo School District	2,401,248	81,683	558,286	0	76,322	427	0	0	106,629	28,402	68,709	466,348	17,500	(23,425)	460,423
3928	Umatilla School District 6R	10,906,299	371,000	2,535,694	0	8,768	28,155	0	0	484,301	1,153,446	155,657	2,118,121	(345,529)	(20,132)	1,752,460
3929	Ferndale School District 10	0	0	0	0	0	620	0	0	0	0	0	0	0	305	305
3931	Pendleton School District 16R	17,970,686	611,309	4,178,150	0	3,426,318	11,831	0	0	798,000	0	2,069,869	3,490,101	1,056,323	(604,387)	3,942,037
3935	Athena-Weston School District 29Rj	6,329,111	215,297	1,471,506	0	10,178	194,732	0	0	281,048	850,183	678	1,229,182	(228,569)	68,373	1,068,986
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	1,352	0	0	0	0	0	0	0	720	720
3942	Stanfield School District	3,323,635	113,060	772,739	0	594,270	7,077	0	0	147,588	202,966	321,024	645,486	97,728	(94,602)	648,612
3944	Ukiah School	809,736	27,545	188,262	0	0	54,682	0	0	35,957	91,452	2,135	157,260	(35,304)	12,779	134,735
3957	Helix School District	1,994,333	67,841	463,679	0	0	73,081	0	0	88,560	130,950	0	387,321	(39,005)	23,987	372,303
3958	Pilot Rock School District 2R	2,481,824	84,424	577,019	0	131,645	5,896	0	0	110,207	118,076	107,896	481,997	7,348	(22,466)	466,879
3959	Mcoughlin Union High School District	0	0	0	0	0	694	0	0	0	0	0	0	0	495	495
3965	La Grande Public Schools	15,046,214	511,827	3,498,216	0	709,256	4,195	0	0	668,137	127,528	575,449	2,922,137	129,208	(16,328)	2,887,017
3966	Union County School District	2,265,154	77,054	526,644	0	84,144	17,408	0	0	100,586	53,700	439,917	81,229	(1,949)	(15,801)	422,167
3967	North Powder School District	2,921,361	99,376	679,211	0	312,969	148,833	0	0	129,725	400,999	11,916	567,360	(66,753)	25,367	525,974
3969	Imbler School District	3,583,259	121,892	0	0	833,101	0	0	0	159,117	242,905	0	695,908	(88,088)	60,990	668,810
3970	Cove School District	3,064,494	104,245	712,489	0	3,168	158,220	0	0	136,081	220,637	8,266	595,158	(92,071)	47,103	550,190
3973	Elgin School District 23	3,744,915	127,391	870,686	0	4,225	238,432	0	0	166,295	456,281	0	727,303	(143,778)	72,593	656,118
3986	Joseph School District 6	3,416,826	116,230	794,406	0	0	174,894	0	0	151,726	225,811	5,257	663,585	(78,134)	44,467	629,918
3990	Wallowa School	2,442,310	83,080	567,832	0	2,444	69,772	0	0	108,452	555,628	11,887	474,323	(174,520)	15,851	315,654
3993	Enterprise School District 21	3,846,664	130,852	894,342	0	0	244,204	0	0	170,814	451,829	13,703	747,064	(165,772)	60,004	641,296
4003	Troy School District 54	110,566	3,761	25,706	0	4,964	2,432	0	0	4,910	8,481	810	21,473	731	1,500	23,704
4008	Chenoweth School District	0	0	0	0	0	4,460	0	0	0	0	0	0	0	3,662	3,662
4012	Dufur Schools	3,747,059	127,464	871,184	0	62,616	203,343	0	0	166,391	218,390	0	727,719	(58,528)	65,038	734,229
4022	Maupin Grade School 84	0	0	0	0	0	67	0	0	0	0	0	0	0	49	49
4025	West Union School District 1	0	0	0	0	0	14	0	0	0	0	0	0	0	9	9
4030	Hillsboro Elementary School District 7	0	0	0	0	0	4,476	0	0	0	0	0	0	0	2,388	2,388
4034	Gaston Public Schools	4,516,107	153,624	1,049,986	0	881,851	2,074	0	0	200,541	8,917	478,759	877,077	300,490	(143,167)	1,034,400
4035	Banks School District	8,119,517	276,202	1,887,772	0	189,646	224,092	0	0	360,552	685,384	0	1,576,898	(113,937)	71,506	1,534,467
4047	Reedville School District 29	0	0	0	0	0	3,339	0	0	0	0	0	0	0	1,833	1,833
4055	Groner School	0	0	0	0	0										

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension 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)	
4105	Hillsboro Union High School	0	0	0	0	0	6,392	0	0	0	0	0	0	0	3,454	3,454	
4109	Spray School District 1	587,187	19,974	136,520	0	0	40,517	0	0	26,074	357,964	2,489	114,038	(92,792)	13,552	34,798	
4114	Fossil School District 21J	2,828,939	96,232	657,723	0	309,432	128,282	0	0	125,621	44,421	59,416	549,411	62,063	38,322	649,796	
4128	Yamhill Grade School	0	0	0	0	0	915	0	0	0	0	0	0	0	548	548	
4135	Newberg School District 29Jt	38,774,782	1,319,002	9,015,063	0	4,563,673	14,997	0	1,721,819	0	2,675,330	7,530,481	1,373,803	(779,089)	8,125,195	11,341,438	
4142	McMinnville Schools	60,341,144	2,052,625	14,029,201	0	1,199,841	25,358	0	2,679,488	1,586,726	523,907	11,718,901	(244,009)	(133,454)	11,341,438	11,341,438	
4144	Sheridan School District 48J	8,412,135	286,156	1,955,805	0	0	304,864	0	0	373,546	1,588,820	26,974	1,633,727	(506,759)	64,286	1,191,254	
4166	Yamhill-Carlton School District 1	3,482,004	118,447	809,559	0	534,121	0	0	154,621	27,828	505,325	676,243	212,757	(154,299)	734,701	734,701	
4185	Lebanon School District Uh-1	0	0	0	0	0	611	0	0	0	0	0	0	0	384	384	
4189	Wasco County High School	0	0	0	0	0	148	0	0	0	0	0	0	0	105	105	
4203	Victor Point School	0	0	0	0	0	204	0	0	0	0	0	0	0	146	146	
4218	Curry County Education Service District	0	0	0	0	0	353	0	0	0	0	0	0	0	252	252	
4219	Grant County Education Service District	1,223,053	41,605	284,358	0	6,745	37,864	0	54,310	266,059	2,904	237,530	(76,149)	10,849	172,230	172,230	
4220	Jefferson County Education Service District	1,842,354	62,671	428,344	0	13,485	92,855	0	81,811	301,671	3,476	357,805	(92,743)	26,015	291,077	291,077	
4221	Marion Education Service District	0	0	0	0	0	3,618	0	0	0	0	0	0	0	2,098	2,098	
4223	InterMountain Education Service District	13,868,465	471,764	3,224,392	0	529,245	0	0	615,838	732,672	321,226	2,693,405	(184,579)	(100,084)	2,408,742	2,408,742	
4224	Wallowa County Region 18	2,082,389	70,837	484,152	0	3,764	86,053	0	92,470	246,196	5,766	404,422	(81,688)	23,270	346,004	346,004	
4225	Washington County Education Service District	0	0	0	0	0	1,373	0	0	0	0	0	0	0	771	771	
4226	North Central Education Service District	1,223,212	41,610	284,395	0	0	45,844	0	54,318	290,645	2,603	237,561	(91,538)	10,697	156,720	156,720	
4227	Cascade School District Uh5	0	0	0	0	0	1,524	0	0	0	0	0	0	0	938	938	
4230	Mar-Linn School District	0	0	0	0	0	654	0	0	0	0	0	0	0	340	340	
4232	South Coast Education Service District Region 7	9,226,667	313,864	2,145,183	0	0	355,711	0	409,716	1,176,163	17,655	1,791,918	(419,060)	90,076	1,462,934	1,462,934	
4237	Douglas Education Service District	18,528,495	630,284	4,307,840	0	512,818	102,520	0	822,770	627,756	49,104	3,598,434	(103,245)	(8,077)	3,487,112	3,487,112	
4238	Multnomah Education Service District	25,773,904	876,751	5,992,384	0	2,918,898	194,293	0	1,144,507	1,082,483	1,921,358	5,005,570	(35,824)	(517,536)	4,452,210	4,452,210	
4251	Clatsop County Education Service District	0	0	0	0	0	1,245	0	0	0	0	0	0	0	610	610	
4252	High Desert Education Service District	19,241,512	654,539	4,473,515	0	1,065,429	19,184	0	854,432	451,574	376,783	3,736,909	79,858	(89,911)	3,726,856	3,726,856	
4254	Willamette Education Service District	18,058,387	1,014,292	4,198,541	0	2,105,078	154,501	0	801,894	189,084	1,612,886	3,507,134	489,742	(329,300)	3,267,576	3,267,576	
4258	Hermiston School District 8R	38,819,784	1,320,533	9,025,526	0	1,680,045	11,696	0	1,723,818	711,901	547,355	7,539,221	160,364	(183,261)	7,516,324	7,516,324	
4259	Clackamas Education Service District	21,911,465	78,834,377	5,094,374	0	419,304	24,126	0	972,993	1,228,253	1,021,150	4,255,443	(347,576)	3,563,050	3,563,050	3,563,050	
4260	Greater Albany School District 8J	78,834,377	2,681,710	18,328,843	0	1,140,056	35,783	0	3,500,692	502,585	618,649	15,310,496	119,797	(158,687)	15,270,596	15,270,596	
4268	Lake Oswego School District	52,609,586	1,789,621	12,231,631	0	3,472,850	9,453	0	2,336,163	30,942	2,476,238	10,217,351	927,876	(742,390)	10,402,837	10,402,837	
4270	Silver Falls School District	30,671,573	1,043,355	7,131,082	0	663,215	13,924	0	1,361,991	9,259	808,758	5,956,750	182,733	(223,811)	5,915,672	5,915,672	
4271	Malheur Education Service District Region 14	4,304,807	146,437	1,000,860	0	95,116	287,155	0	191,158	212,903	6,668	836,400	(65,619)	89,866	860,287	860,287	
4272	Linn-Benton-Lincoln Education Service District	24,657,958	838,790	5,732,928	0	121,117	1,096,837	0	1,094,953	1,665,778	10,931	4,788,841	(569,459)	334,353	4,553,735	4,553,735	
4273	Double O School District	103,823	3,532	24,139	0	7,222	3,549	0	4,610	7,119	146	20,164	34	1,013	21,211	21,211	
4275	Tillamook County Education Service District	0	0	0	0	0	1,165	0	0	0	0	0	0	0	716	716	
4276	Lane County Education Service District	12,659,739	430,646	2,943,365	0	138,825	108,275	0	562,164	700,719	34,290	2,458,658	(349,261)	(7,411)	2,101,986	2,101,986	
4277	Mitchell School	1,219,340	41,478	283,494	0	0	23,774	0	54,146	136,922	1,233	236,809	(46,334)	8,160	198,635	198,635	
4279	St Helens School District 502	15,807,758	537,733	3,675,274	0	2,761,144	88,797	0	701,954	0	1,857,287	3,070,037	913,130	(448,446)	3,534,721	3,534,721	
4280	Northwest Regional Education Service District	54,917,814	1,868,140	12,768,287	0	0	2,249,903	0	2,438,661	5,274,085	92,391	10,665,632	(2,009,754)	596,759	9,252,637	9,252,637	
4286	Southern Oregon Education Service District	24,572,073	835,868	5,712,960	0	911,708	1,104,818	0	1,091,139	2,996,542	186,883	4,772,161	(912,585)	220,489	4,080,065	4,080,065	
4288	Medford School District 549C	112,472,096	3,825,964	26,149,549	0	247,834	2,056,995	0	4,994,397	3,472,764	146,709	21,843,294	(1,059,504)	654,317	21,438,107	21,438,107	
4291	Dayton Public Schools	5,965,086	202,914	1,386,871	0	1,434	462,478	0	264,884	58,822	494,474	1,158,484	95,949	(150,140)	1,104,293	1,104,293	
4293	Lake County Education Service District	1,029,565	35,023	239,372	0	12,233	51,381	0	45,719	131,180	0	199,953	(30,043)	18,468	188,378	188,378	
4294	Harney Education Service District Region XVII	2,318,756	78,877	539,106	0	49,723	0	0	102,966	263,562	8,989	450,327	(83,586)	6,834	373,575	373,575	
4295	Wasco County Education Service District	3,336,558	113,500	775,743	0	166,108	243,292	0	148,162	27,791	0	647,996	33,825	78,231	760,052	760,052	
4297	Yamhill Education Service District	0	0	0	0	0	1,282	0	0	0	0	0	0	0	637	637	
4306	Amity School District	3,988,966	135,693	927,427	0	720,372	0	0	177,133	0	515,386	774,700	246,821	(155,320)	866,201	866,201	
4307	Columbia School District 5J	0	0	0	0	0	2,473	0	0	0	0	0	0	0	1,128	1,128	
4309	Scappoose School District	21,205,753	721,356	4,930,297	0	0	1,013,378	0	941,655	1,619,152	14,792	4,118,386	(569,006)	338,438	3,887,818	3,887,818	
4311	Redmond School District 2J	57,331,152	1,950,234	13,329,384	0	454,116	50,250	0	2,545,827	96,699	476,276	11,134,328	153,876	(60,676)	11,227,528	11,227,528	
4312	Reedsport School District	4,626,430	157,377	1,075,636	0	1,028,119	15,839	0	205,440	246,864	337,497	898,503	183,322	(92,683)	989,142	989,142	
4313	Forest Grove School District	57,913,808	1,970,055	13,464,851	0	1,952,479	127,349	0	2,571,700	92,989	262,004	11,247,486	519,717	8,438	11,775,641	11,775,641	
4314	Willamina School District 30J	7,807,717	265,595	1,815,279	0	99,160	107,624	0	346,707	437,020	16,788	1,516,343	(102,969)	32,208	1,445,582	1,445,582	
4315	John Day School District	4,549,217	154,753	1,057,697	0	1,057,697	20,696	0	4,549,217	436,219	114,384	5,893,518	(721,206)	735,767	5,172,312	5,172,312	
4316	Tigard-Tualatin School District 23J	123,734,963	4,209,093	28,768,144	0	1,865,432	3,002,167	0	5,494,532	5,463,265	288,095	24,030,664	(1,690,816)	53,462	22,879,310	22,879,310	
4317	Sherwood School District 88J	47,745,684	1,624,165	11,100,781	0	0	1,145,767	0	2,120,178	1,546,897	74,080	9,272,727	(614,854)	353,606	9,011,479	9,011,479	
4320	Rainier School District 13	6,441,295	219,454	1,499,914	0	344,194	6,215	0	286,474	174,194	350,483	1,252,911	44,165	(98,943)	1,198,133	1,198,133	
4321	North Clackamas School District 12	127,533,440	4,338,306	29,651,283	0	17,783,979	71,458	0	5,663,205	45,733	8,338,711	24,768,369	4,958,027	(2,337,822)	27,388,574	27,388,574	
4323	Estacada School District 108	14,662,919	498,789	3,408,101	0	943,923	18,437	0	651,116	381,644	2,847,697	15,023	2,847,697	(153,458)	2,709,262	2,709,262	
4324	Centennial School District 28	76,080,650	2,588,036	17,688,607	0	31,157	3,223,131	0	3,378,411	7,168,463	75,623	14,775,683	(2,378,223)	1,219,148	13,616,608	13,616,608	
4326	Harney County School District 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4327	Jordan Valley School District 3	1,036,530	35,260	240,991	0	148,541	77,390	0	46,028	230,996	7,925	201,305	(53,552)	16,359	164,112	164,112	
4329	Gervais School District 1	5,285,716	179,804	1,228,919	0	257,369	1,228,919	0	234,716	134,073	635,149	1,026,543	65,336	(193,958)	897,921	897,921	
4330	Vale School District 84	11,103,306	377,701	2,581,498	0	454,961	0	0									

Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension 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							
4341	Hillsboro School District 1J	188,690,265	6,418,679	43,870,128	0	10,851,982	10,897,703	0	8,378,914	1,843,952	3,997,833	36,645,684	1,833,238	6,363,622	44,842,544		
4342	North Santiam School District 29J	13,948,634	474,491	3,243,031	0	1,287,729	1,030	0	619,398	111,358	1,516,182	2,708,975	315,856	(473,532)	2,551,299		
4343	Harrisburg School District 7	9,262,530	315,084	2,153,521	0	966	283,971	0	411,309	1,016,124	31,413	1,798,883	(320,426)	51,755	1,530,212		
4344	South Wasco County School District 1	3,213,920	109,328	747,230	0	3,505	134,462	0	142,716	281,936	6,188	624,178	(91,860)	33,462	565,780		
4345	Oregon Trail School District 46	40,581,276	1,380,454	9,435,070	0	0	1,743,854	0	1,802,038	4,311,129	21,773	7,081,322	(1,427,395)	542,289	6,996,216		
4346	Knappa School District 4	5,498,757	187,051	1,278,451	0	0	227,419	0	244,176	457,735	0	1,067,918	(153,715)	75,535	992,738		
4347	Clatskanie School District 6J	8,329,017	283,328	1,936,481	0	0	335,465	0	369,855	902,050	21,868	1,617,585	(318,463)	85,159	1,384,281		
4348	Lourdes Charter School	353,741	12,033	82,244	0	1,295	14,830	0	15,708	32,878	1,475	68,700	(9,559)	4,136	63,277		
4350	Ridgeline Montessori	1,709,656	58,157	397,492	0	29,479	60,461	0	75,918	89,485	0	332,034	(22,448)	20,275	329,861		
4351	The Village School	725,540	24,681	168,687	0	176,778	5,111	0	32,218	51,263	30,457	140,908	10,334	(16,102)	135,140		
4352	Armadillo Technical Institute	459,966	15,647	106,941	0	60,943	45,145	0	20,425	342,838	689	89,330	(66,594)	15,247	37,983		
4354	Opal Charter School	508,394	17,294	118,201	0	139,644	16,455	0	22,576	186,019	12,337	98,736	(6,031)	3,899	96,604		
4355	Three Rivers Charter School	1,309,276	44,538	304,404	0	2,321	55,517	0	58,139	51,404	1,485	254,276	(20,431)	17,430	251,275		
4358	Detroit Lake Charter School	0	0	0	0	0	81	0	0	0	0	0	0	57	57		
4360	Luckiamute Valley Charter School	1,542,021	52,455	358,517	0	19,165	86,334	0	68,474	160,552	0	299,477	(34,120)	33,234	298,591		
4361	Rimrock Expeditionary Alternative Learning	0	0	0	0	506	1,038	0	0	545,523	32,118	0	(166,499)	(12,469)	(178,968)		
4362	Kings Valley Charter School	102,813	3,497	23,904	0	33,029	4,500	0	4,565	47,116	3,188	19,967	(1,792)	288	18,463		
4363	Multisensory Learning Academy	3,079,511	104,756	715,980	0	342,750	169,998	0	136,748	0	0	598,074	0	57,304	751,901		
4365	Mitch Charter School	1,974,444	67,165	459,055	0	223,419	38,319	0	87,676	37,447	3,239	383,458	40,883	11,651	435,992		
4366	Sand Ridge Charter School	1,895,693	64,486	440,745	0	2,637	94,282	0	84,179	74,360	0	368,164	(26,721)	31,496	372,939		
4367	Arthur Academy Charter School	6,199,268	210,881	1,441,318	0	2,007,653	454,037	0	275,283	1,106,812	1,428	1,203,965	91,044	163,546	1,458,555		
4369	Trillium Charter School	2,145,944	72,999	498,928	0	274,166	88,018	0	95,292	337,682	23,377	416,766	(8,462)	39,713	448,017		
4370	Howard Street Charter School, Inc.	758,648	25,807	176,384	0	139,688	29,254	0	33,688	22,193	1,529	147,338	32,383	10,280	190,001		
4371	The Lighthouse School	1,465,617	49,856	364,753	0	0	23,828	0	65,082	135,415	3,683	284,639	(47,728)	1,767	238,678		
4373	Sheridan Japanese School Foundation	584,989	19,900	136,009	0	36,777	26,774	0	25,977	80,976	3,550	113,611	(21,507)	7,656	99,670		
4374	Ione School District	2,925,039	99,501	680,066	0	8,015	73,866	0	129,888	310,404	13,399	568,074	(76,351)	18,180	509,903		
4375	Eddyville Charter School	1,344,682	45,742	312,636	0	10,416	79,212	0	59,711	208,962	5,555	261,152	(60,715)	18,884	219,321		
4376	Four Rivers Community School	2,188,317	74,440	508,779	0	50,751	133,166	0	97,174	133,166	2,445	424,995	(34,498)	21,945	412,442		
4378	Mosier Community School	1,628,892	55,410	378,714	0	213,689	66,522	0	72,332	150,884	8,461	316,348	(240)	11,348	327,456		
4379	Siletz Valley School	1,532,439	52,129	356,289	0	3,954	27,608	0	68,049	290,879	2,656	297,616	(75,330)	6,277	228,563		
4380	The Emerson School	1,167,059	39,700	271,338	0	208,417	16,417	0	51,824	118,119	10,551	226,655	10,731	3,580	240,966		
4381	North Wasco County School District 21	21,789,611	741,217	5,066,043	0	500,974	700,327	0	967,582	153,937	649,502	4,231,777	53,514	154,171	4,439,462		
4382	Self Enhancement Inc	637,490	21,686	148,215	0	10,818	19,843	0	28,308	208,056	47,249	123,807	(58,789)	(915)	64,103		
4383	City View Charter School	1,137,930	38,709	264,566	0	0	41,269	0	50,531	201,504	0	220,998	(49,820)	11,102	182,280		
4386	Nixyaawii Community School	680,427	23,146	158,198	0	9,856	45,186	0	30,215	173,398	5,477	132,146	(50,013)	9,835	91,968		
4388	West Lane Tech	558,703	19,005	129,897	0	79,776	84,685	0	24,810	124,357	0	108,506	(19,038)	42,952	132,420		
4390	Oregon Connections Academy	16,058,707	546,269	3,733,619	0	619,395	579,035	0	713,097	259,276	0	3,118,774	101,555	199,179	3,419,508		
4392	Eagleridge High School	1,079,030	36,705	250,872	0	65,991	43,008	0	47,915	406,418	11,493	209,559	(102,970)	2,783	109,372		
4393	Cascade Heights Public Charter School	1,353,418	46,039	314,667	0	29,966	49,902	0	60,099	143,671	6,462	262,848	(41,789)	9,401	230,460		
4395	Siletz Valley Early College Academy	478,002	16,260	111,134	0	0	29,782	0	21,226	110,420	2,423	92,833	(35,484)	5,058	62,407		
4396	Sweet Home Charter School	1,078,765	36,696	250,811	0	253,647	43,490	0	47,903	214,482	6,026	209,508	(10,586)	11,250	210,172		
4397	Springwater Environmental Sciences School	1,375,050	46,775	319,697	0	21,436	49,264	0	61,060	179,224	8,073	267,050	(45,358)	14,892	236,584		
4398	LEP High	0	0	8,535	0	5,234	0	0	0	1,417,462	0	104,060	(428,507)	(41,422)	(469,929)		
4400	Phoenix School	628,060	21,365	146,023	0	203,428	130,845	0	27,889	0	0	121,976	61,904	59,972	243,852		
4401	Ballston Community School	572,376	19,471	133,076	0	25,657	12,142	0	25,417	33,270	11,594	111,162	(4,498)	1,232	107,896		
4402	Sage Community School	360,787	12,273	83,882	0	43,848	20,601	0	16,021	108,842	4,578	70,069	(12,217)	9,871	67,723		
4403	Portland Village School	2,646,722	90,034	615,358	0	121,283	90,551	0	117,529	105,568	9,990	514,022	707	30,241	544,970		
4404	Alliance Charter Academy	3,168,938	107,798	736,772	0	15,608	69,373	0	140,719	191,920	0	615,442	(39,986)	25,975	601,431		
4405	Forest Grove Community School	1,497,394	50,937	348,141	0	37,003	44,797	0	66,493	59,333	0	290,810	457	18,179	309,446		
4407	Madrone Trail Public Charter School	1,310,331	44,574	304,649	0	39,182	60,994	0	58,186	224,035	2,972	254,480	(37,469)	20,683	237,694		
4408	Muddy Creek Charter School	706,386	24,029	164,233	0	76,491	28,669	0	31,368	31,452	0	137,188	0	13,517	123,641		
4409	Southwest Charter School	1,333,510	45,362	310,038	0	83,538	37,193	0	59,215	105,965	4,518	258,982	(7,392)	12,886	263,876		
4410	Ace Academy	0	0	0	0	13,485	6,684	0	0	504,208	26,072	0	(123,699)	(4,871)	(128,570)		
4411	Sherwood Charter School	1,658,179	56,406	385,524	0	242,676	49,087	0	73,633	15,688	9,918	322,036	62,662	26,783	411,481		
4412	Estos Web Academy	3,108,139	105,790	722,636	0	141,414	156,901	0	138,019	157,726	0	603,634	(41,518)	608,691	608,691		
4418	Lewis And Clark Montessori Charter School	2,690,192	91,512	625,465	0	467,746	137,633	0	119,460	124,506	0	522,464	80,909	46,223	649,596		
4419	Silves River Web Academy	751,314	25,557	174,679	0	146,193	67,203	0	33,363	15,600	0	145,913	32,336	20,028	198,277		
4420	Oregon Virtual Academy	6,778,305	230,578	1,575,943	0	378,972	385,984	0	300,995	0	0	1,316,420	145,368	142,237	1,604,025		
4421	Home Scholars Academy of Oakridge and Westfir	0	0	0	0	11,394	1,057	0	0	20,571	1,678	0	(1,278)	81	(1,197)		
4422	Redmond Proficiency Academy	4,711,536	160,272	1,095,423	0	26,307	220,826	0	209,219	267,412	0	915,031	(62,132)	76,358	929,257		
4423	Molalla River Academy	1,158,888	39,422	269,439	0	10,251	73,342	0	51,461	64,914	0	225,069	(14,883)	24,643	234,829		
4424	The Ivy School	2,027,697	68,976	471,436	0	757,847	114,276	0	90,041	114,276	6,970	393,801	159,031	32,008	584,840		
4429	Clackamas Web Academy	20,302	691	4,720	0	0	942	0	902	14,945	635	3,943	(4,706)	(212)	(975)		
4430	Clackamas Charter Alliance 2	165,481	5,629	38,474	0	852	4,122	0	7,348	21,487	735	32,138	(7,174)	1,073	26,037		
4431	Corbett Charter School	0	0	0	0	2,053	3,085	0	0	0	0	92,282	(310,595)	(47,297)	(357,892)		
4432	Renaissance Public Academy	647,249	22,017	150,484	0	144,188	28,114	0	28,741	146,040	9,120	125,703	(18,999)	4,271	110,975		
4433	Powell Butte Community Charter School	1,465,583	50,535	345,395	0	360,392	55,875	0	65,968	201,645	4,868	288,516	31,169	16,244	335,929		
4434	Logos Public Charter School	5,719,273	194,553	1,329,720	0	187,082	80,720	0	253,968	323,954	198,645	1,110,745	(29,318)	1,325	1,082,752		
4435	Sunny Wolf Charter School	1,046,524	35,600	243,315	0	229,738	55,262	0	46,472	27,567	1,651	2					



Exhibit D

Schedule of Pension Amounts by Employer  
June 30, 2018 Measurement Date (MD)

Total for all entities		15,148,682,852	515,312,884	3,522,039,999	-	458,959,663	247,538,845	-	-	672,687,130	458,959,703	247,538,854	2,942,037,584	1	(4)	2,942,037,581
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Number	Employer Name	Employer Net Pension 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)
4444	Bennett Pearson Academy, Inc.	773,884	26,325	179,927	0	43,038	41,003	0	0	34,365	83,188	0	150,297	(8,434)	19,358	161,221
4446	Coburg Community Charter School	1,746,976	59,427	406,169	0	173,681	64,532	0	0	77,576	22,656	0	339,282	46,822	25,657	411,761
4447	Arco Iris Spanish Immersion Charter School	1,872,126	63,684	435,266	0	296,116	61,197	0	0	83,133	34,574	238	363,587	62,292	23,854	449,733
4448	Gresham Barlow Web Academy	2,529,554	86,048	588,117	0	87,068	125,141	0	0	112,327	78,499	0	491,267	26,265	49,670	567,202
4449	Mosier Middle School	0	0	0	0	7,901	4,186	0	0	0	366,701	20,531	0	(85,012)	(2,537)	(87,549)
4450	Sauvie Island Academy	1,802,974	61,332	419,188	0	106,668	55,974	0	0	80,062	187,335	2,962	350,157	(19,866)	20,307	350,598
4451	River's Edge Academy Charter School	1,219,622	41,488	283,560	0	98,543	14,393	0	0	54,158	0	3,494	236,864	34,334	9,615	280,813
4452	South Columbia Family School	385,752	13,122	89,687	0	64,705	11,986	0	0	17,130	4,731	58	74,917	13,798	3,989	92,704
4453	Woodland Educational Initiative	692,484	23,556	161,001	0	116,431	61,968	0	0	30,750	130,904	0	134,488	18,743	24,868	178,099
4454	Le Monde Immersion Charter School	1,544,781	52,549	359,159	0	223,285	88,788	0	0	68,597	35,553	0	300,013	62,589	37,519	400,121
4455	Hope Chinese Charter School	1,573,077	53,511	365,737	0	336,621	103,842	0	0	69,854	14,578	0	305,509	102,210	40,594	448,313
4456	Insight School of Oregon Charter	1,547,397	52,638	359,767	0	279,271	76,247	0	0	68,713	251,349	6,725	300,521	35,819	46,527	382,867
4457	Oregon Virtual Education East	124,983	4,252	29,058	0	17,932	4,756	0	0	5,550	10,386	491	24,273	3,928	1,901	30,102
4458	Oregon Virtual Education West	124,980	4,251	29,058	0	17,215	5,319	0	0	5,550	9,616	824	24,272	288	785	25,345
4459	Crater Lake Charter Academy	1,041,889	35,442	242,237	0	256,822	128,377	0	0	46,266	9,228	0	202,346	93,052	40,716	336,114
4460	Kairos Pdx	1,136,094	38,647	264,140	0	486,063	77,338	0	0	50,449	0	0	220,642	130,283	26,402	377,327
4461	Mountain View Academy	532,135	18,102	123,720	0	186,781	24,303	0	0	23,630	68,647	52,106	103,346	46,635	(1,138)	148,843
4462	Bend International School	1,266,934	43,097	294,560	0	574,597	85,675	0	0	56,259	0	0	246,052	149,640	28,415	424,107
4463	Dallas Community School-Community Innovation Partners	740,119	25,177	172,076	0	327,140	48,002	0	0	32,865	0	0	143,739	86,325	15,554	245,618
4464	The Valley School Of Southern Oregon	440,059	14,969	102,313	0	198,111	35,425	0	0	19,541	0	0	85,464	51,788	11,566	148,818
4465	Bridge Educational Foundation	163,594	5,565	38,035	0	89,249	29,720	0	0	7,264	0	0	31,772	21,250	7,746	60,768
4467	Cannon Beach Academy	0	0	0	0	0	24,558	0	0	0	0	0	0	0	5,847	5,847
4468	Frontier Charter Academy	0	0	0	0	0	72,521	0	0	0	0	0	0	0	17,267	17,267
4469	Desert Sky Montessori	0	0	0	0	0	7,595	0	0	0	0	0	0	0	1,808	1,808

Exhibit E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	NC Rate	NC Rate	
1000	State Agencies	SLGRP	1,252,507,699	1,407,508,842	197,887,894	2,857,904,435	15.88%	8.49%	13.22%	2,690,172,826
2000	Lake County	SLGRP	1,126,361	1,758,408	928,976	3,813,745	16.54%	8.49%	13.22%	4,083,875
2001	Clackamas County	Indep	66,288,406	59,665,661	18,119,931	144,073,998	16.41%	8.49%	13.22%	145,030,584
2002	Curry County	Indep	1,936,601	1,763,055	957,420	4,657,076	18.99%	8.49%	13.22%	5,258,930
2003	Douglas County	Indep	11,226,510	9,690,752	3,865,816	24,783,078	19.42%	8.49%	13.22%	27,619,292
2004	Harney County	SLGRP	1,147,022	2,435,716	545,819	4,128,557	16.18%	8.49%	13.22%	4,002,708
2005	Jackson County	SLGRP	20,790,298	26,762,532	5,475,302	53,028,132	16.26%	8.49%	13.22%	51,447,605
2006	Jefferson County	Indep	1,872,563	2,789,289	1,378,312	6,040,164	18.12%	8.49%	13.22%	6,594,631
2007	Klamath County	SLGRP	1,586,215	-	1,942,176	3,528,391	20.42%	8.49%	13.22%	5,166,306
2008	Lane County	Indep	39,566,323	41,767,657	5,375,321	86,709,301	16.37%	8.49%	13.22%	82,585,742
2009	Marion County	SLGRP	36,376,642	34,538,715	9,221,909	80,137,266	16.69%	8.49%	13.22%	80,494,400
2011	Washington County	SLGRP	61,748,127	50,853,420	19,129,555	131,731,102	16.58%	8.49%	13.22%	135,596,235
2012	Grant County	SLGRP	1,116,128	1,661,812	600,025	3,377,965	16.08%	8.49%	13.22%	3,428,746
2013	Umatilla County	SLGRP	6,603,027	6,496,773	2,428,730	15,528,530	16.69%	8.49%	13.22%	16,021,913
2014	Linn County	Indep	19,248,818	14,444,690	3,774,604	37,468,112	17.17%	8.49%	13.22%	38,279,234
2015	Yamhill County	Indep	9,697,762	13,872,016	3,031,931	26,601,709	16.27%	8.49%	13.22%	25,901,097
2016	Sherman County	SLGRP	1,397,291	877,150	140,241	2,414,682	15.50%	8.49%	13.22%	2,278,302
2017	Columbia County	SLGRP	4,057,076	3,855,398	1,615,753	9,528,227	16.52%	8.49%	13.22%	9,892,302
2018	Coos County	SLGRP	7,122,305	6,273,142	1,673,649	15,069,096	16.75%	8.49%	13.22%	15,177,570
2020	Wasco County	SLGRP	2,816,594	2,585,277	936,136	6,338,007	16.40%	8.49%	13.22%	6,471,281
2021	Baker County	SLGRP	2,084,440	2,328,398	704,695	5,117,533	15.91%	8.49%	13.22%	5,079,979
2022	Gilliam County	SLGRP	1,198,089	722,449	111,768	2,032,306	15.72%	8.49%	13.22%	1,932,138
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	26,579,713	28,370,409	8,046,188	62,996,310	16.46%	8.49%	13.22%	63,090,867
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	3,918,122	2,826,424	445,402	7,189,948	15.62%	8.49%	13.22%	6,798,369
2036	Clatsop County	SLGRP	5,188,267	5,200,200	2,590,216	12,978,683	16.96%	8.49%	13.22%	13,861,634
2037	Polk County	Indep	6,678,624	8,289,033	2,395,188	17,362,845	16.21%	8.49%	13.22%	17,292,390
2038	Multnomah County	SLGRP	161,096,727	158,852,525	20,720,268	340,669,520	16.47%	8.49%	13.22%	326,317,215
2039	Malheur County	Indep	3,781,903	2,724,619	1,241,691	7,748,213	17.88%	8.49%	13.22%	8,409,072
2040	Benton County	SLGRP	10,785,493	14,569,354	2,899,718	28,254,565	15.73%	8.49%	13.22%	26,984,688
2042	Josephine County	SLGRP	6,118,063	7,321,213	1,534,304	14,973,580	15.84%	8.49%	13.22%	14,408,222
2043	Lincoln County	SLGRP	1,638,439	-	3,080,625	4,719,064	20.97%	8.49%	13.22%	7,139,481
2044	Crook County	SLGRP	640,280	-	992,305	1,632,585	20.66%	8.49%	13.22%	2,433,695
2050	Wallowa County	Indep	47,571	-	235,267	282,838	30.46%	8.49%	13.22%	472,397
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	23,539,629	-	-	23,539,629	18.08%	0.00%	0.00%	26,386,983
2100	City of Roseburg	SLGRP	5,105,408	2,488,384	3,293,213	10,887,005	18.19%	8.49%	13.22%	13,119,745
2101	City of Salem	Indep	43,210,645	26,071,188	11,088,491	80,370,324	17.36%	8.49%	13.22%	85,566,750
2102	City of Medford	SLGRP	19,124,548	12,128,077	6,377,933	37,630,558	18.00%	8.49%	13.22%	41,495,798
2103	City of Albany	SLGRP	14,725,671	8,130,950	5,411,418	28,268,039	17.37%	8.49%	13.22%	31,215,972
2104	City of Ashland	SLGRP	7,948,347	6,670,762	3,050,869	17,669,978	17.03%	8.49%	13.22%	18,733,541
2105	City of Astoria	SLGRP	2,590,037	2,699,745	1,029,671	6,319,453	17.30%	8.49%	13.22%	6,629,860
2106	City of Beaverton	Indep	19,769,825	13,889,370	6,558,319	40,217,514	17.25%	8.49%	13.22%	43,010,519
2107	City of Bend	Indep	19,478,744	17,697,299	7,540,181	44,716,224	17.24%	8.49%	13.22%	47,354,983
2109	City of Canby	SLGRP	2,893,307	2,143,348	1,340,985	6,377,640	17.24%	8.49%	13.22%	7,001,837

**Exhibit E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2110	City of Coquille	SLGRP	519,028	586,488	324,595	1,430,111	17.29%	8.49%	13.22%	1,557,230
2111	City of Eugene	Indep	52,584,300	35,810,401	14,745,215	103,139,916	17.35%	8.49%	13.22%	109,424,415
2112	City Of Forest Grove	Indep	118,597	-	270,209	388,806	17.08%	8.49%	13.22%	564,966
2113	City of Grants Pass	SLGRP	6,256,008	4,128,233	3,635,863	14,020,104	17.73%	8.49%	13.22%	16,118,737
2114	City of Gresham	Indep	21,925,522	13,024,949	11,255,772	46,206,243	18.71%	8.49%	13.22%	54,241,877
2115	City of Hillsboro	Indep	28,319,114	24,329,709	9,048,379	61,697,202	16.34%	8.49%	13.22%	63,025,862
2117	City of McMinnville	SLGRP	5,858,634	3,415,765	3,336,900	12,611,299	17.32%	8.49%	13.22%	14,472,220
2118	City of Ontario	Indep	1,525,614	314,803	716,171	2,556,588	18.45%	8.49%	13.22%	3,163,591
2119	City of Oregon City	SLGRP	6,415,936	4,556,108	2,092,537	13,064,581	15.79%	8.49%	13.22%	13,358,393
2120	City of Lake Oswego	SLGRP	14,319,306	8,878,920	3,012,795	26,211,021	17.71%	8.49%	13.22%	27,783,163
2121	City of Portland	SLGRP	146,904,829	172,116,651	43,829,082	362,850,562	14.93%	8.49%	13.22%	346,073,326
2122	City of Redmond	SLGRP	4,652,359	4,865,258	2,145,909	11,663,526	16.10%	8.49%	13.22%	12,057,435
2123	City of St Helens	SLGRP	1,694,869	1,755,973	727,060	4,177,902	15.54%	8.49%	13.22%	4,231,496
2125	City of Vernonia	SLGRP	70,800	358,816	286,586	716,202	17.48%	8.49%	13.22%	832,139
2126	City of West Linn	SLGRP	4,065,404	3,399,564	1,700,401	9,165,369	16.78%	8.49%	13.22%	9,736,356
2127	City of Cottage Grove	Indep	2,107,402	1,290,377	682,965	4,080,744	19.21%	8.49%	13.22%	4,661,254
2128	City of Tillamook	SLGRP	913,771	723,046	386,262	2,023,079	16.06%	8.49%	13.22%	2,121,118
2129	City of Sweet Home	Indep	464,282	-	514,322	978,604	17.71%	8.49%	13.22%	1,346,109
2131	City of Drain	SLGRP	81,099	436,298	-	517,397	17.48%	8.49%	13.22%	439,788
2132	Eugene Water & Electric Board	Indep	17,444,886	26,909,085	-	44,353,971	14.03%	8.49%	13.22%	36,878,131
2135	McMinnville Water & Light Department	SLGRP	2,163,142	2,680,318	-	4,843,460	17.32%	8.49%	13.22%	4,484,679
2138	City of Hood River	SLGRP	2,450,956	1,075,091	731,093	4,257,140	18.60%	8.49%	13.22%	4,882,358
2139	City of Reedsport	SLGRP	541,612	728,390	234,132	1,504,134	16.04%	8.49%	13.22%	1,506,818
2140	City of Lebanon	SLGRP	2,791,200	2,032,456	1,159,201	5,982,857	17.49%	8.49%	13.22%	6,550,929
2142	City of Sherwood	SLGRP	2,950,265	3,342,989	770,738	7,063,992	16.44%	8.49%	13.22%	6,956,700
2143	City of Oakland	SLGRP	44,392	125,601	-	169,993	12.54%	8.49%	13.22%	135,817
2145	City of Vale	SLGRP	137,595	299,107	24,066	460,768	15.64%	8.49%	13.22%	413,801
2146	City of Prineville	Indep	1,583,397	1,601,420	854,425	4,039,242	16.33%	8.49%	13.22%	4,284,098
2147	City of Wheeler	SLGRP	-	168,865	-	168,865	15.96%	8.49%	13.22%	136,198
2148	City of Klamath Falls	SLGRP	5,139,860	3,533,163	979,808	9,652,831	17.35%	8.49%	13.22%	9,971,847
2149	City of Canyonville	Indep	108,853	228,858	-	337,711	14.56%	8.49%	13.22%	282,849
2150	City of Bandon	SLGRP	1,436,544	435,496	252,280	2,124,320	15.17%	8.49%	13.22%	2,112,599
2152	City of Coos Bay	Indep	3,709,839	2,251,997	1,215,559	7,177,395	19.39%	8.49%	13.22%	8,252,814
2154	City of Pendleton	SLGRP	3,854,886	3,077,228	1,630,984	8,563,098	18.13%	8.49%	13.22%	9,467,139
2155	City of Corvallis	SLGRP	14,438,540	9,485,548	5,154,072	29,078,160	17.23%	8.49%	13.22%	31,455,514
2157	City of Monmouth	SLGRP	1,447,245	1,252,847	740,367	3,440,459	16.62%	8.49%	13.22%	3,705,664
2158	City of Milton-Freewater	SLGRP	2,290,715	1,437,174	498,024	4,225,913	16.19%	8.49%	13.22%	4,268,343
2159	City of Baker City	SLGRP	1,961,364	682,355	880,890	3,524,609	17.47%	8.49%	13.22%	4,107,165
2160	City of Hermiston	SLGRP	3,039,208	1,935,802	941,171	5,916,181	16.40%	8.49%	13.22%	6,181,988
2161	City of Pilot Rock	SLGRP	103,415	119,609	47,118	270,142	15.36%	8.49%	13.22%	271,572
2162	City of Clatskanie	Indep	225,591	419,558	108,524	753,673	16.42%	8.49%	13.22%	744,522
2163	City of Milwaukie	SLGRP	4,064,950	4,486,405	1,564,953	10,116,308	17.86%	8.49%	13.22%	10,664,418
2165	City of Cornelius	Indep	1,243,000	798,384	339,726	2,381,110	14.12%	8.49%	13.22%	2,284,523
2166	City of Nyssa	SLGRP	330,907	156,592	242,843	730,342	17.89%	8.49%	13.22%	888,212
2167	City of Athena	Indep	152,326	122,530	-	274,856	10.19%	8.49%	13.22%	195,063
2168	City of Oakridge	SLGRP	415,496	339,638	563,476	1,318,610	18.94%	8.49%	13.22%	1,678,089

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2170	City of Madras	SLGRP	665,393	765,808	333,436	1,764,637	17.79%	8.49%	13.22%	1,893,765
2172	City of Sandy	SLGRP	1,328,184	2,071,730	937,785	4,337,699	16.77%	8.49%	13.22%	4,576,815
2174	City of Mt Angel	Indep	304,196	411,958	220,569	936,723	15.59%	8.49%	13.22%	984,953
2175	City of Umatilla	SLGRP	889,395	595,475	424,668	1,909,538	16.23%	8.49%	13.22%	2,065,779
2176	City of Scappoose	SLGRP	1,184,990	645,896	419,036	2,249,922	16.46%	8.49%	13.22%	2,411,631
2177	City of Condon	SLGRP	106,523	126,214	-	232,737	12.54%	8.49%	13.22%	184,617
2178	City of Boardman	SLGRP	365,077	178,556	506,775	1,050,408	16.41%	8.49%	13.22%	1,339,498
2179	City of Estacada	SLGRP	413,534	655,770	-	1,069,304	15.24%	8.49%	13.22%	919,651
2180	City of Enterprise	SLGRP	336,224	217,582	137,490	691,296	14.67%	8.49%	13.22%	704,867
2181	City of Central Point	SLGRP	2,263,149	1,297,971	1,189,728	4,750,848	15.32%	8.49%	13.22%	5,131,077
2182	City of Cascade Locks	SLGRP	230,623	283,096	55,804	569,523	17.48%	8.49%	13.22%	569,012
2183	City of Myrtle Point	SLGRP	518,578	366,491	327,022	1,212,091	16.82%	8.49%	13.22%	1,368,145
2184	City of Port Orford	SLGRP	204,849	213,209	55,911	473,969	16.51%	8.49%	13.22%	472,566
2185	City of Wood Village	SLGRP	346,979	601,849	-	948,828	15.82%	8.49%	13.22%	825,752
2186	City of Chiloquin	Indep	49,423	129,997	-	179,420	16.46%	8.49%	13.22%	155,286
2187	City of Philomath	SLGRP	569,479	647,217	496,874	1,713,570	17.10%	8.49%	13.22%	1,933,721
2188	City of Talent	SLGRP	390,802	861,297	247,864	1,499,963	17.58%	8.49%	13.22%	1,523,679
2189	City of Willamina	Indep	107,688	206,314	-	314,002	15.67%	8.49%	13.22%	271,026
2191	City of Huntington	SLGRP	-	94,590	-	94,590	15.96%	8.49%	13.22%	76,292
2192	City of North Plains	SLGRP	149,015	324,891	164,793	638,699	12.54%	8.49%	13.22%	645,860
2193	City of Heppner	SLGRP	-	309,221	-	309,221	15.96%	8.49%	13.22%	249,402
2194	City of Cave Junction	SLGRP	161,392	258,955	-	420,347	15.83%	8.49%	13.22%	367,260
2195	City of Metolius	Indep	40,290	40,811	-	81,101	19.52%	8.49%	13.22%	81,677
2196	City of Hubbard	SLGRP	449,257	149,360	71,663	670,280	18.55%	8.49%	13.22%	753,685
2197	City of Myrtle Creek	SLGRP	282,657	363,316	230,184	876,157	14.74%	8.49%	13.22%	925,640
2198	City of Carlton	SLGRP	228,468	295,922	54,386	578,776	14.50%	8.49%	13.22%	532,504
2199	City of Junction City	SLGRP	1,134,240	1,042,307	263,770	2,440,317	15.45%	8.49%	13.22%	2,356,067
2200	City of Wallowa	SLGRP	59,740	90,161	-	149,901	13.61%	8.49%	13.22%	123,129
2201	City of Coburg	SLGRP	402,599	144,540	71,278	618,417	14.47%	8.49%	13.22%	593,669
2202	City of Dallas	SLGRP	2,136,736	1,955,458	608,041	4,700,235	16.51%	8.49%	13.22%	4,753,092
2203	City of Rockaway Beach	SLGRP	290,338	499,883	219,552	1,009,773	14.35%	8.49%	13.22%	1,018,499
2204	City of Burns	SLGRP	241,210	223,778	301,324	766,312	16.24%	8.49%	13.22%	913,329
2205	City of Elgin	SLGRP	40,454	410,903	-	451,357	12.54%	8.49%	13.22%	362,866
2206	City of Weston	SLGRP	35,187	155,760	-	190,947	12.54%	8.49%	13.22%	152,985
2207	City of Mill City	SLGRP	64,886	171,818	-	236,704	12.54%	8.49%	13.22%	189,027
2208	City of Fairview	SLGRP	979,258	846,744	877,790	2,703,792	16.14%	8.49%	13.22%	3,090,204
2209	City of Monroe	SLGRP	-	99,159	-	99,159	15.96%	8.49%	13.22%	79,977
2210	City of Helix	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2211	City of Jefferson	SLGRP	179,392	185,704	-	365,096	14.50%	8.49%	13.22%	311,053
2212	Town of Lakeview	SLGRP	379,560	216,501	421,248	1,017,309	18.45%	8.49%	13.22%	1,293,772
2213	City of Stanfield	Indep	146,888	182,258	98,610	427,756	19.38%	8.49%	13.22%	483,841
2214	City of Yamhill	SLGRP	273,814	130,416	40,565	444,795	16.23%	8.49%	13.22%	446,676
2215	City of Powers	Indep	-	-	69,648	69,648	16.95%	8.49%	13.22%	113,252
2216	City of Brookings	SLGRP	801,668	1,289,578	681,632	2,772,878	16.65%	8.49%	13.22%	2,976,046
2217	City of Sutherlin	SLGRP	758,767	803,086	754,519	2,316,372	16.55%	8.49%	13.22%	2,653,193
2218	City of Prairie City	Indep	133,246	71,671	-	204,917	11.24%	8.49%	13.22%	150,663

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2219	City of Sheridan	Indep	471,526	484,466	-	955,992	13.60%	8.49%	13.22%	788,337
2220	City of Garibaldi	SLGRP	155,654	258,851	-	414,505	14.73%	8.49%	13.22%	350,929
2221	City of Sisters	SLGRP	191,619	594,202	-	785,821	13.75%	8.49%	13.22%	642,609
2222	City of Jacksonville	Indep	500,131	303,342	260,594	1,064,067	19.12%	8.49%	13.22%	1,261,277
2223	City of Cannon Beach	SLGRP	942,369	915,336	461,203	2,318,908	15.77%	8.49%	13.22%	2,409,600
2224	City of Falls City	SLGRP	90,058	66,689	-	156,747	15.39%	8.49%	13.22%	139,720
2225	City of Echo	SLGRP	144,974	69,746	-	214,720	16.95%	8.49%	13.22%	208,607
2226	City of Hines	SLGRP	-	227,671	120,454	348,125	15.96%	8.49%	13.22%	379,493
2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2228	City of Turner	SLGRP	268,512	83,510	49,733	401,755	14.46%	8.49%	13.22%	388,950
2229	City of John Day	SLGRP	242,003	361,247	39,046	642,296	16.15%	8.49%	13.22%	597,173
2231	City of Banks	SLGRP	27,383	243,309	-	270,692	12.54%	8.49%	13.22%	217,531
2232	City of Joseph	Indep	40,743	38,479	-	79,222	12.62%	8.49%	13.22%	62,914
2233	City of Lafayette	SLGRP	315,467	191,510	-	506,977	14.04%	8.49%	13.22%	429,070
2234	City of Aumsville	SLGRP	440,572	262,799	244,293	947,664	16.32%	8.49%	13.22%	1,054,984
2235	City of Amity	SLGRP	66,835	176,806	45,606	289,247	12.54%	8.49%	13.22%	268,724
2236	City of Creswell	SLGRP	360,932	483,986	-	844,918	13.33%	8.49%	13.22%	688,655
2237	City of Troutdale	SLGRP	1,451,175	1,165,970	-	2,617,145	14.48%	8.49%	13.22%	2,243,220
2238	City of Warrenton	SLGRP	1,093,579	1,231,361	360,472	2,685,412	17.42%	8.49%	13.22%	2,760,412
2240	City of Wilsonville	SLGRP	4,043,429	4,631,169	-	8,674,598	15.00%	8.49%	13.22%	7,495,658
2241	City of Bay City	SLGRP	67,878	297,187	15,296	380,361	12.54%	8.49%	13.22%	317,342
2242	City of Gaston	SLGRP	-	19,703	-	19,703	15.96%	8.49%	13.22%	15,891
2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244	City of Lakeside	SLGRP	56,942	235,199	-	292,141	12.54%	8.49%	13.22%	233,971
2245	City of Dundee	SLGRP	363,344	157,397	81,164	601,905	15.94%	8.49%	13.22%	618,012
2246	City of Merrill	Indep	52,451	-	45,316	97,767	21.99%	8.49%	13.22%	145,197
2247	City of Malin	SLGRP	100,568	5,256	-	105,824	14.93%	8.49%	13.22%	97,331
2248	City of Fossil	Indep	43,451	41,900	-	85,351	14.45%	8.49%	13.22%	72,722
2249	City of Phoenix	SLGRP	227,118	432,368	281,801	941,287	15.00%	8.49%	13.22%	1,018,171
2250	City of Gold Beach	Indep	409,007	237,269	150,775	797,051	15.37%	8.49%	13.22%	826,298
2251	City of Rogue River	SLGRP	289,709	205,554	177,290	672,553	16.34%	8.49%	13.22%	747,572
2252	City of Dayton	SLGRP	164,852	282,936	-	447,788	15.34%	8.49%	13.22%	384,989
2253	Town of Butte Falls	Indep	5,523	40,499	-	46,022	15.90%	8.49%	13.22%	38,109
2254	City of Shady Cove	SLGRP	-	187,260	-	187,260	15.96%	8.49%	13.22%	151,035
2255	Town of Canyon City	SLGRP	-	146,725	-	146,725	15.96%	8.49%	13.22%	118,341
2256	City of Jordan Valley	SLGRP	47,171	14,603	-	61,774	12.54%	8.49%	13.22%	48,453
2257	City of Culver	Indep	114,107	8,781	-	122,888	12.81%	8.49%	13.22%	97,708
2258	City of Adair Village	SLGRP	-	206,251	-	206,251	15.96%	8.49%	13.22%	166,352
2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2260	City of Riddle	SLGRP	169,450	156,042	-	325,492	16.09%	8.49%	13.22%	294,896
2261	City of Waldport	Indep	275,443	508,796	-	784,239	15.64%	8.49%	13.22%	677,461
2262	City of Dufur	Indep	-	83,925	-	83,925	16.95%	8.49%	13.22%	67,690
2263	City of La Grande	SLGRP	1,214,183	297	1,148,909	2,363,389	20.67%	8.49%	13.22%	3,424,459
2264	City of Gervais	Indep	197,676	210,584	203,758	612,018	12.39%	8.49%	13.22%	653,020
2265	City of Westfir	SLGRP	-	36,051	-	36,051	15.96%	8.49%	13.22%	29,077
2266	City of Irrigon	SLGRP	278,405	190,255	-	468,660	13.97%	8.49%	13.22%	394,588

**Exhibit E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2267	City of Independence	SLGRP	1,145,916	1,026,710	638,809	2,811,435	17.77%	8.49%	13.22%	3,129,336
2268	City of Harrisburg	SLGRP	202,635	513,959	-	716,594	13.51%	8.49%	13.22%	584,265
2269	City of Durham	SLGRP	-	94,644	-	94,644	15.96%	8.49%	13.22%	76,335
2270	City of Lyons	SLGRP	26,870	42,602	-	69,472	17.48%	8.49%	13.22%	63,481
2271	City of Columbia City	SLGRP	149,462	237,543	89,412	476,417	17.48%	8.49%	13.22%	498,961
2272	City of Aurora	SLGRP	68,838	158,368	-	227,206	17.48%	8.49%	13.22%	202,336
2273	City of Silverton	SLGRP	1,364,395	821,996	712,614	2,899,005	17.30%	8.49%	13.22%	3,285,184
2274	City of Gold Hill	SLGRP	105,758	25,125	-	130,883	12.54%	8.49%	13.22%	102,489
2275	City of Toledo	SLGRP	822,185	873,073	395,149	2,090,407	16.68%	8.49%	13.22%	2,196,984
2276	City of Newport	SLGRP	1,137,602	-	1,293,881	2,431,483	20.50%	8.49%	13.22%	3,549,820
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	15,009,339	7,064,456	7,860,090	29,933,885	17.00%	8.49%	13.22%	34,298,658
2279	City of Keizer	Indep	3,085,303	2,802,570	887,622	6,775,495	19.36%	8.49%	13.22%	7,407,090
2280	City of Winston	SLGRP	274,892	554,738	286,252	1,115,882	16.97%	8.49%	13.22%	1,202,112
2281	City of Manzanita	SLGRP	111,475	293,437	123,479	528,391	19.73%	8.49%	13.22%	573,819
2282	City of Eagle Point	Indep	387,990	-	414,042	802,032	17.89%	8.49%	13.22%	1,103,608
2283	City of Maupin	Indep	70,282	241,726	-	312,008	17.34%	8.49%	13.22%	270,523
2284	City of Halsey	SLGRP	136,222	88,822	-	225,044	12.54%	8.49%	13.22%	177,549
2285	City of Veneta	SLGRP	522,464	435,379	-	957,843	15.81%	8.49%	13.22%	863,285
2286	City of Millersburg	SLGRP	59,026	97,810	-	156,836	12.54%	8.49%	13.22%	124,780
2287	City of King City	SLGRP	272,311	-	79,346	351,657	19.73%	8.49%	13.22%	462,129
2288	City of Tualatin	SLGRP	3,750,640	5,138,925	2,029,888	10,919,453	16.99%	8.49%	13.22%	11,396,369
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,246,731	1,155,447	553,688	2,955,866	14.68%	8.49%	13.22%	2,966,980
2291	City of Florence	SLGRP	1,306,626	1,441,713	329,519	3,077,858	17.35%	8.49%	13.22%	3,104,169
2292	City of North Bend	SLGRP	1,697,248	1,007,390	1,148,469	3,853,107	18.03%	8.49%	13.22%	4,577,276
2293	City of Lowell	SLGRP	-	213,591	-	213,591	15.96%	8.49%	13.22%	172,272
2294	City of Depoe Bay	SLGRP	377,704	303,637	-	681,341	14.69%	8.49%	13.22%	588,904
2295	City of Tigard	SLGRP	3,329,380	-	3,174,901	6,504,281	20.57%	8.49%	13.22%	9,408,671
2296	City of Happy Valley	SLGRP	1,392,351	2,737,431	-	4,129,782	13.75%	8.49%	13.22%	3,394,854
2297	City of Rainier	Indep	542,394	392,953	76,841	1,012,188	17.99%	8.49%	13.22%	1,046,860
2298	City of Lincoln City	SLGRP	2,623,592	3,801,599	800,670	7,225,861	16.75%	8.49%	13.22%	7,092,717
2299	City of Dunes City	SLGRP	-	5,818	-	5,818	15.96%	8.49%	13.22%	4,693
2300	City of Yachats	SLGRP	218,109	217,926	-	436,035	15.80%	8.49%	13.22%	389,428
2301	City of Moro	SLGRP	-	82,572	-	82,572	15.96%	8.49%	13.22%	66,598
2302	City of Mt. Vernon	SLGRP	68,325	84,193	-	152,518	17.48%	8.49%	13.22%	141,954
2303	City of Woodburn	SLGRP	3,693,266	2,898,259	1,332,386	7,923,911	16.59%	8.49%	13.22%	8,302,950
2304	City of Gladstone	SLGRP	1,447,809	579,165	966,983	2,993,957	17.58%	8.49%	13.22%	3,617,552
2305	City of Elkton	SLGRP	36,880	-	-	36,880	12.54%	8.49%	13.22%	28,673
2306	City of Imbler	SLGRP	-	3,983	-	3,983	15.96%	8.49%	13.22%	3,212
2307	City of Yoncalla	SLGRP	84,416	134,249	-	218,665	12.54%	8.49%	13.22%	173,910
2308	City of North Powder	SLGRP	33,621	31,845	-	65,466	12.54%	8.49%	13.22%	51,824
2309	City of Gearhart	Indep	347,227	180,135	55,883	583,245	19.12%	8.49%	13.22%	647,774
2501	Port of The Dalles	SLGRP	136,456	91,531	-	227,987	13.72%	8.49%	13.22%	189,899
2507	Port of Astoria	Indep	208,615	1,409,339	-	1,617,954	10.98%	8.49%	13.22%	1,278,719
2508	Multnomah Drainage	SLGRP	392,401	1,335,351	-	1,727,752	13.40%	8.49%	13.22%	1,403,034

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2510	Horsefly Irrigation District	SLGRP	-	56,054	-	56,054	15.96%	8.49%	13.22%	45,210
2511	Grants Pass Irrigation District	SLGRP	35,733	526,157	-	561,890	17.38%	8.49%	13.22%	462,876
2512	Port of Portland	SLGRP	32,369,808	33,719,557	3,404,057	69,493,422	15.74%	8.49%	13.22%	64,320,758
2513	Port of Coos Bay	SLGRP	226,897	1,397,926	-	1,624,823	15.14%	8.49%	13.22%	1,340,481
2515	Klamath County Fire District 1	Indep	1,922,797	476,136	2,549,466	4,948,399	20.57%	8.49%	13.22%	6,981,832
2518	Clackamas County Housing Authority	Indep	1,352,726	946,770	-	2,299,496	15.52%	8.49%	13.22%	2,065,264
2519	Home Forward	SLGRP	5,886,568	8,710,152	-	14,596,720	14.15%	8.49%	13.22%	12,189,459
2521	League of Oregon Cities	Indep	423,523	1,035,267	-	1,458,790	12.38%	8.49%	13.22%	1,160,074
2522	Lane Council of Governments	SLGRP	3,924,364	7,209,148	-	11,133,512	15.07%	8.49%	13.22%	9,481,229
2526	Clatskanie PUD	SLGRP	882,079	2,545,561	-	3,427,640	14.70%	8.49%	13.22%	2,857,049
2527	Deschutes Valley Water District	Indep	1,054,420	407,051	-	1,461,471	14.16%	8.49%	13.22%	1,254,003
2528	Columbia River Fire & Rescue	SLGRP	2,220,917	-	1,888,661	4,109,578	20.29%	8.49%	13.22%	5,864,945
2529	East Fork Irrigation District	Indep	171,053	65,604	-	236,657	21.80%	8.49%	13.22%	284,108
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,306,434	1,560,297	-	2,866,731	16.40%	8.49%	13.22%	2,586,840
2533	Owyhee Irrigation District	Indep	656,256	716,833	-	1,373,089	16.59%	8.49%	13.22%	1,253,173
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	7,673	46,899	-	54,572	21.74%	8.49%	13.22%	48,169
2538	Clackamas Vector Control	SLGRP	-	359,473	-	359,473	15.96%	8.49%	13.22%	289,933
2540	West Extension Irrigation District	SLGRP	161,528	194,827	-	356,355	12.54%	8.49%	13.22%	282,723
2541	Jackson County Vector Control District	SLGRP	-	160,747	-	160,747	15.96%	8.49%	13.22%	129,650
2542	Rainbow Water District	SLGRP	239,383	292,309	-	531,692	17.48%	8.49%	13.22%	495,196
2544	Santa Clara Rural Fire Protection District	SLGRP	100,694	-	120,413	221,107	22.14%	8.49%	13.22%	334,019
2545	Council of Governments	SLGRP	1,554,646	5,383,120	-	6,937,766	14.78%	8.49%	13.22%	5,766,371
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	767,256	-	201,012	968,268	19.91%	8.49%	13.22%	1,273,974
2550	Nyssa Road Assessment District 2	Indep	141,788	84,649	-	226,437	18.69%	8.49%	13.22%	232,575
2551	Sandy Fire Department	SLGRP	880,380	46,828	224,036	1,151,244	20.25%	8.49%	13.22%	1,507,382
2552	Winston-Dillard Fire District	SLGRP	467,292	51,905	360,216	879,413	20.46%	8.49%	13.22%	1,220,366
2553	Tangent Rural Fire Protection District	SLGRP	7,164	-	150,058	157,222	22.12%	8.49%	13.22%	253,828
2555	Monroe Fire Department	SLGRP	68,400	23,675	-	92,075	19.73%	8.49%	13.22%	102,766
2556	Jackson County Fire District 5	Indep	1,003,862	15,006	1,352,750	2,371,618	21.27%	8.49%	13.22%	3,535,589
2557	Estacada Fire Department	SLGRP	232,141	62,412	831,145	1,125,698	22.14%	8.49%	13.22%	1,720,485
2559	Keizer Fire Department	SLGRP	808,795	-	1,671,684	2,480,479	20.19%	8.49%	13.22%	3,730,692
2561	Jefferson Rural Fire Protection District	SLGRP	159,725	179,687	37,314	376,726	18.85%	8.49%	13.22%	392,272
2562	Wy'East Fire District	SLGRP	41,219	-	-	41,219	19.73%	8.49%	13.22%	50,422
2563	Central Oregon Irrigation District	SLGRP	717,326	1,124,260	-	1,841,586	14.93%	8.49%	13.22%	1,570,772
2564	Illinois Valley Fire District	SLGRP	78,661	218,810	179,586	477,057	19.73%	8.49%	13.22%	564,722
2567	Charleston Rural Fire Protection District	SLGRP	128,189	-	-	128,189	21.16%	8.49%	13.22%	168,174
2568	Molalla Rural Fire Protection District 73	SLGRP	536,632	24,301	544,348	1,105,281	20.16%	8.49%	13.22%	1,575,490
2569	Central Oregon Intergovernmental Council	SLGRP	1,661,257	2,728,967	-	4,390,224	13.89%	8.49%	13.22%	3,631,690
2570	Port of St Helens	Indep	111,871	726,437	-	838,308	11.38%	8.49%	13.22%	664,839
2571	Crystal Springs Water District	SLGRP	120,524	260,046	-	380,570	12.54%	8.49%	13.22%	303,445
2572	Local Government Personnel Institute	SLGRP	225,015	233,953	-	458,968	15.91%	8.49%	13.22%	410,654
2573	Goshen Fire District	SLGRP	-	-	56,561	56,561	15.96%	8.49%	13.22%	91,972
2575	Jefferson County Rural Fire Protection District 1	Indep	69,668	4,745	358,078	432,491	15.60%	8.49%	13.22%	653,466

Exhibit E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service	Police & Fire	
2576	Depoe Bay Rural Fire Protection District	SLGRP	92,884	63,902	660,974	817,760	22.14%	8.49%	13.22%	1,253,824
2579	La Pine Rural Fire Protection District	SLGRP	1,081,411	46,881	1,153,540	2,281,832	19.98%	8.49%	13.22%	3,253,146
2580	Marion County Fire District 1	SLGRP	2,262,403	167,751	1,133,105	3,563,259	20.18%	8.49%	13.22%	4,808,424
2581	Port of Umatilla	Indep	151,436	-	-	151,436	21.04%	8.49%	13.22%	197,545
2582	Talent Irrigation District	SLGRP	484,830	131,447	-	616,277	16.52%	8.49%	13.22%	602,601
2585	Rogue River Valley Irrigation District	SLGRP	124,913	185,715	-	310,628	12.54%	8.49%	13.22%	246,906
2587	Tualatin Valley Irrigation District	SLGRP	53,216	226,208	-	279,424	12.54%	8.49%	13.22%	223,822
2588	Clatskanie Rural Fire Protection District	SLGRP	331,186	-	612,414	943,600	21.20%	8.49%	13.22%	1,431,133
2589	West Slope Water District	SLGRP	216,723	258,973	-	475,696	17.48%	8.49%	13.22%	443,750
2590	Redmond Fire & Rescue	SLGRP	2,809,262	195,748	1,302,857	4,307,867	20.40%	8.49%	13.22%	5,829,559
2592	Medford Irrigation District	SLGRP	73,836	223,682	-	297,518	15.01%	8.49%	13.22%	249,124
2594	Metro	SLGRP	25,575,386	37,618,435	-	63,193,821	14.52%	8.49%	13.22%	53,365,134
2595	Canby Fire District	SLGRP	962,527	58,530	756,629	1,777,686	19.72%	8.49%	13.22%	2,454,356
2596	Bend Parks & Recreation	Indep	2,788,702	5,372,482	-	8,161,184	13.55%	8.49%	13.22%	6,675,964
2597	Mapleton Water District	Indep	56,860	19,278	-	76,138	16.83%	8.49%	13.22%	74,880
2598	Marion County Housing Authority	SLGRP	164,719	593,067	-	757,786	13.29%	8.49%	13.22%	614,063
2599	South Suburban Sanitary District	SLGRP	263,690	524,997	-	788,687	15.26%	8.49%	13.22%	672,919
2600	Winston-Dillard Water District	SLGRP	223,530	222,271	-	445,801	14.47%	8.49%	13.22%	379,810
2601	Baker Valley Irrigation District	SLGRP	69,464	-	-	69,464	17.48%	8.49%	13.22%	75,282
2602	Aumsville Rural Fire Protection District	SLGRP	69,271	9,884	136,198	215,353	12.54%	8.49%	13.22%	283,295
2603	Corbett Water District	SLGRP	-	195,712	-	195,712	15.96%	8.49%	13.22%	157,852
2604	Netarts-Oceanside Sanitary District	SLGRP	158,763	139,956	-	298,719	12.54%	8.49%	13.22%	236,317
2605	Scio Fire District	SLGRP	127,031	-	-	127,031	20.79%	8.49%	13.22%	163,740
2606	West Valley Housing Authority	SLGRP	417,416	529,115	-	946,531	13.13%	8.49%	13.22%	766,559
2607	Hoodland Fire District 74	SLGRP	496,582	15,740	399,667	911,989	20.64%	8.49%	13.22%	1,298,044
2608	Gaston Rural Fire Protection District	Indep	395	25,304	140,731	166,430	16.71%	8.49%	13.22%	249,655
2610	Turner Fire District	Indep	95,554	18,872	476,778	591,204	24.98%	8.49%	13.22%	938,481
2612	Community Services Consortium	SLGRP	1,372,348	2,576,765	-	3,949,113	14.07%	8.49%	13.22%	3,275,444
2613	Polk Soil & Water Conservation District	Indep	-	222,718	-	222,718	16.95%	8.49%	13.22%	179,633
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	13,717,849	15,738,618	-	29,456,467	15.37%	8.49%	13.22%	25,766,269
2618	Estacada Cemetery District	Indep	7,766	50,362	-	58,128	20.81%	8.49%	13.22%	50,639
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	201,375	-	332,608	533,983	22.14%	8.49%	13.22%	817,264
2623	Evans Valley Fire District 6	Indep	58,151	-	43,301	101,452	21.32%	8.49%	13.22%	147,276
2624	Klamath Vector Control	SLGRP	-	75,909	-	75,909	15.96%	8.49%	13.22%	61,224
2625	Port of Newport	SLGRP	129,431	588,577	-	718,008	16.42%	8.49%	13.22%	606,483
2626	Tillamook Peoples Utility District	SLGRP	3,365,705	4,037,309	-	7,403,014	15.18%	8.49%	13.22%	6,423,958
2628	McKenzie Fire And Rescue	SLGRP	118,353	143,255	188,449	450,057	19.73%	8.49%	13.22%	566,748
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	133,089	40,298	219,085	392,472	19.85%	8.49%	13.22%	552,540
2631	Arch Cape Water-Sanitary District	SLGRP	70,266	63,415	-	133,681	12.54%	8.49%	13.22%	105,778
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	100,232	401,995	-	502,227	13.99%	8.49%	13.22%	411,168



**Exhibit E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP	OPSRP	Total PVFNC
								General Service NC Rate	Police & Fire NC Rate	
2637	Northeast Oregon Housing Authority	Indep	214,460	559,683	-	774,143	17.97%	8.49%	13.22%	690,351
2638	North Douglas County Fire and EMS	SLGRP	165,932	69	131,156	297,157	19.73%	8.49%	13.22%	416,301
2641	Suburban East Salem Water District	SLGRP	241,009	97,265	-	338,274	15.45%	8.49%	13.22%	309,312
2642	Dexter Rural Fire Protection District	SLGRP	-	-	41,493	41,493	15.96%	8.49%	13.22%	67,470
2643	Sweet Home Cemetery	Indep	39,860	85,015	-	124,875	17.15%	8.49%	13.22%	110,952
2644	Lakeside Water District	Indep	92,011	83,104	-	175,115	11.78%	8.49%	13.22%	134,229
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	93,438	-	-	93,438	18.36%	8.49%	13.22%	106,362
2646	Keno Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	11,645	381,333	392,978	15.96%	8.49%	13.22%	629,463
2648	Black Butte Ranch Rural Fire Protection District	Indep	358,441	57,894	385,578	801,913	22.53%	8.49%	13.22%	1,174,359
2649	Colton Fire Department	SLGRP	32,413	-	-	32,413	22.14%	8.49%	13.22%	44,493
2650	Pleasant Hill Fire Department	SLGRP	-	-	57,649	57,649	15.96%	8.49%	13.22%	93,741
2651	Imbler Rural Fire Protection District	SLGRP	10,558	15,540	-	26,098	22.14%	8.49%	13.22%	27,027
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2653	Umatilla Fire Department	SLGRP	-	-	60,924	60,924	15.96%	8.49%	13.22%	99,066
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	3,600,800	8,582,706	-	12,183,506	14.31%	8.49%	13.22%	10,117,083
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	381,362	-	-	381,362	20.24%	8.49%	13.22%	478,564
2660	Tualatin Valley Fire & Rescue	SLGRP	29,470,389	4,938,256	21,831,549	56,240,194	20.18%	8.49%	13.22%	76,354,531
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	307,958	596,288	-	904,246	17.48%	8.49%	13.22%	814,689
2664	Applegate Valley Rural Fire Protection District 9	Indep	256,664	-	228,391	485,055	19.44%	8.49%	13.22%	680,729
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	568,889	381,390	-	950,279	15.19%	8.49%	13.22%	843,378
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	678,694	582,200	-	1,260,894	14.07%	8.49%	13.22%	1,061,625
2672	Rockwood Water PUD	Indep	584,765	838,732	-	1,423,497	13.91%	8.49%	13.22%	1,180,792
2673	Port Orford Library	SLGRP	36,199	17,794	-	53,993	12.54%	8.49%	13.22%	42,496
2674	Nestucca Rural Fire District	SLGRP	59,724	-	215,479	275,203	19.75%	8.49%	13.22%	423,514
2675	Salmon Harbor-Douglas County	Indep	155,839	265,329	-	421,168	11.57%	8.49%	13.22%	325,791
2676	Woodburn Fire District	SLGRP	797,420	61,066	536,761	1,395,247	20.36%	8.49%	13.22%	1,928,658
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	216,994	897,290	-	1,114,284	10.22%	8.49%	13.22%	861,205
2679	Columbia River Public Utility District	Indep	1,930,638	2,117,202	-	4,047,840	12.66%	8.49%	13.22%	3,223,026
2681	Cloverdale Rural Fire Protection District	SLGRP	87,394	-	93,907	181,301	22.14%	8.49%	13.22%	272,662
2684	Parkdale Fire District	SLGRP	78,662	-	48,706	127,368	19.73%	8.49%	13.22%	175,423
2685	Oregon Community College Association	Indep	227,476	330,733	-	558,209	11.72%	8.49%	13.22%	432,046
2686	Weston Cemetery	SLGRP	8,838	17,878	-	26,716	12.54%	8.49%	13.22%	21,291
2687	Columbia Drainage Vector Control District	SLGRP	72,179	69,548	-	141,727	12.54%	8.49%	13.22%	112,212
2688	Polk County Fire District 1	Indep	599,661	34,456	417,446	1,051,563	19.43%	8.49%	13.22%	1,428,970

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 E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2689	Redmond Area Park & Recreation District	Indep	266,439	500,789	-	767,228	13.88%	8.49%	13.22%	633,198
2692	Siuslaw Public Library	SLGRP	253,303	107,500	-	360,803	14.30%	8.49%	13.22%	311,283
2693	City-County Insurance Services	Indep	2,390,209	3,981,120	-	6,371,329	12.38%	8.49%	13.22%	5,045,601
2694	Philomath Fire Department	SLGRP	68,876	44,003	237,755	350,634	19.73%	8.49%	13.22%	506,348
2695	Washington County Consolidated Communications Agency	SLGRP	3,269,874	3,620,297	-	6,890,171	15.31%	8.49%	13.22%	6,023,780
2696	Stayton Fire District	SLGRP	327,000	-	111,428	438,428	18.87%	8.49%	13.22%	563,759
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	18,178	-	60,374	78,552	14.01%	8.49%	13.22%	113,962
2699	Chetco Library Board	SLGRP	148,202	79,861	-	228,063	16.92%	8.49%	13.22%	219,882
2700	Lowell Rural Fire Protection District	SLGRP	-	-	37,779	37,779	15.96%	8.49%	13.22%	61,431
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	520,412	51,627	554,567	1,126,606	20.71%	8.49%	13.22%	1,611,618
2702	Banks Fire District 13	Indep	96,767	29,358	60,888	187,013	21.24%	8.49%	13.22%	250,117
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2705	Lebanon Fire District	SLGRP	1,794,040	60,013	1,207,304	3,061,357	21.49%	8.49%	13.22%	4,401,895
2707	Clatskanie Library	SLGRP	69,684	21,145	-	90,829	16.05%	8.49%	13.22%	86,397
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	82,742	57,411	-	140,153	16.19%	8.49%	13.22%	129,360
2710	Klamath County Emergency Communications District	SLGRP	281,322	347,285	-	628,607	14.55%	8.49%	13.22%	533,883
2712	Jefferson County EMS	SLGRP	180,583	412,458	4,333	597,374	12.54%	8.49%	13.22%	480,113
2713	Port of Tillamook Bay	SLGRP	185,340	675,068	-	860,408	14.63%	8.49%	13.22%	712,591
2714	Winchester Bay Sanitary District	Indep	110,837	50,119	-	160,956	14.85%	8.49%	13.22%	142,471
2715	Jackson County Fire District 3	SLGRP	3,262,882	425,788	2,784,854	6,473,524	20.11%	8.49%	13.22%	8,939,986
2716	Neskowin Water District	SLGRP	-	190,702	-	190,702	15.96%	8.49%	13.22%	153,811
2717	Ice Fountain Water District	Indep	121,782	226,371	-	348,153	14.69%	8.49%	13.22%	293,496
2718	Curry Library	SLGRP	31,758	117,067	-	148,825	12.54%	8.49%	13.22%	119,112
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	116,090	355,749	-	471,839	12.54%	8.49%	13.22%	377,187
2722	Tillamook 9-1-1	Indep	285,167	379,306	-	664,473	13.56%	8.49%	13.22%	545,675
2723	Oregon Coastal Zone Management Association	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2724	Nehalem Bay Wastewater Agency	Indep	172,826	229,537	-	402,363	16.48%	8.49%	13.22%	361,720
2725	West Valley Fire District	Indep	27,278	3,274	612,819	643,371	19.02%	8.49%	13.22%	1,031,288
2726	Yamhill Communications Agency	SLGRP	419,859	545,636	-	965,495	14.78%	8.49%	13.22%	824,825
2728	Baker County Library District	SLGRP	210,388	282,102	-	492,490	15.77%	8.49%	13.22%	433,234
2729	Douglas County Fire District 2	Indep	2,621,464	309,822	1,771,215	4,702,501	20.50%	8.49%	13.22%	6,461,870
2731	Canby Utility Board	SLGRP	564,028	1,128,931	-	1,692,959	15.71%	8.49%	13.22%	1,459,914
2732	Umatilla County Special Library District	SLGRP	108,862	58,800	-	167,662	17.48%	8.49%	13.22%	165,405
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	220,891	287,116	-	508,007	14.66%	8.49%	13.22%	432,346
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	946,791	135,769	658,678	1,741,238	20.22%	8.49%	13.22%	2,367,490
2740	Neskowin Regional Sanitary Authority	Indep	56,669	92,507	-	149,176	14.16%	8.49%	13.22%	124,362
2741	Port of Garibaldi	SLGRP	109,524	302,805	-	412,329	14.83%	8.49%	13.22%	344,930
2742	Amity Fire District	SLGRP	87,626	6,236	9,810	103,672	21.58%	8.49%	13.22%	138,221

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2743	Douglas Soil & Water Conservation District	Indep	52,857	76,702	-	129,559	21.19%	8.49%	13.22%	131,306
2745	Clackamas County Fire District	SLGRP	12,940,474	2,026,440	12,779,629	27,746,543	20.46%	8.49%	13.22%	38,830,119
2746	Marion-Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	1,003,612	1,091,882	-	2,095,494	13.90%	8.49%	13.22%	1,745,570
2749	Black Butte Ranch Police	SLGRP	265,255	52,659	91,998	409,912	19.73%	8.49%	13.22%	516,542
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	43,420	49,455	72,860	165,735	19.73%	8.49%	13.22%	211,477
2753	Linn-Benton Housing Authority	SLGRP	671,860	425,187	-	1,097,047	13.91%	8.49%	13.22%	922,360
2754	Western Lane Ambulance District	SLGRP	748,269	559,246	43,277	1,350,792	13.95%	8.49%	13.22%	1,168,609
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	547,681	-	447,373	995,054	19.73%	8.49%	13.22%	1,397,412
2758	Mohawk Valley Rural Fire District	SLGRP	-	-	96,831	96,831	15.96%	8.49%	13.22%	157,453
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	103,166	-	54,511	157,677	21.52%	8.49%	13.22%	226,286
2761	Clackamas River Water	SLGRP	1,644,433	1,414,736	-	3,059,169	13.58%	8.49%	13.22%	2,525,602
2763	Junction City Fire Department	SLGRP	95,642	-	172,622	268,264	17.04%	8.49%	13.22%	381,738
2765	Green Sanitary	SLGRP	277,548	28,375	-	305,923	14.95%	8.49%	13.22%	280,145
2766	Southwest Lincoln County Water District	SLGRP	176,247	86,758	-	263,005	13.90%	8.49%	13.22%	221,864
2767	Springfield Utility Board	Indep	93,943	-	-	93,943	16.72%	8.49%	13.22%	97,385
2768	Lake County Library District	SLGRP	51,064	80,510	-	131,574	16.75%	8.49%	13.22%	117,965
2771	Harbor Water PUD	Indep	240,064	135,618	-	375,682	18.77%	8.49%	13.22%	388,755
2772	Umatilla County Soil & Water District	SLGRP	-	45,000	-	45,000	15.96%	8.49%	13.22%	36,295
2773	Housing Authority of Jackson County	SLGRP	1,266,733	1,629,013	26,063	2,921,809	13.41%	8.49%	13.22%	2,409,448
2774	Oregon Trail Library District	SLGRP	1,621	150,607	-	152,228	12.52%	8.49%	13.22%	122,730
2776	Rainier Cemetery District	SLGRP	-	46,861	-	46,861	15.96%	8.49%	13.22%	37,796
2777	City of Newberg	SLGRP	2,603,715	651,628	1,275,323	4,530,666	18.11%	8.49%	13.22%	5,522,826
2778	Mulino Water District 23	SLGRP	64,998	-	-	64,998	12.54%	8.49%	13.22%	50,535
2779	Brownsville Rural Fire Protection District	Indep	91,569	-	-	91,569	20.62%	8.49%	13.22%	117,065
2780	Nehalem Bay Health District	SLGRP	-	13,030	-	13,030	15.96%	8.49%	13.22%	10,509
2781	North Bend Coos-Curry Housing Authority	SLGRP	43,452	481,841	-	525,293	17.48%	8.49%	13.22%	435,720
2782	Millington Rural Fire Protection District	Indep	60,395	-	-	60,395	21.21%	8.49%	13.22%	79,421
2783	Tillamook Fire District	Indep	227,875	-	63,940	291,815	21.11%	8.49%	13.22%	402,218
2784	Eisenschmidt Pool	SLGRP	124,049	62,915	-	186,964	12.54%	8.49%	13.22%	147,190
2785	Fern Ridge Community Library	Indep	24,186	165,169	-	189,355	18.11%	8.49%	13.22%	160,374
2786	Seal Rock Rural Fire Protection District	SLGRP	-	-	60,709	60,709	15.96%	8.49%	13.22%	98,716
2788	Port of Hood River	Indep	684,462	624,013	-	1,308,475	13.34%	8.49%	13.22%	1,069,403
2789	Farmers Irrigation District	SLGRP	190,383	320,920	-	511,303	15.98%	8.49%	13.22%	447,462
2790	Silver Falls Library District	SLGRP	243,602	237,956	-	481,558	14.23%	8.49%	13.22%	406,844
2792	North Wasco County Parks And Recreation District	SLGRP	96,255	224,416	-	320,671	17.48%	8.49%	13.22%	285,320
2793	North Lincoln Fire & Rescue District 1	SLGRP	244,629	109,107	139,120	492,856	19.78%	8.49%	13.22%	614,221
2794	Siuslaw Rural Fire Protection District 1	SLGRP	87,430	84,672	475,024	647,126	22.06%	8.49%	13.22%	960,289
2796	West Side Rural Fire Protection District	Indep	-	4,182	45,477	49,659	16.95%	8.49%	13.22%	77,321
2797	Vernonia Fire	Indep	21,027	-	85,799	106,826	11.30%	8.49%	13.22%	154,246
2798	Fairview Water District	SLGRP	-	55,512	-	55,512	15.96%	8.49%	13.22%	44,773
2799	Sublimity Fire District	SLGRP	34,623	-	77,782	112,405	12.54%	8.49%	13.22%	153,397
2801	Coburg Rural Fire Protection District	SLGRP	87,706	-	47,587	135,293	19.95%	8.49%	13.22%	185,863
2802	Rural Road Assessment District 3	SLGRP	47,593	177,437	-	225,030	12.54%	8.49%	13.22%	180,114

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	42,120	-	42,120	16.95%	8.49%	13.22%	33,972
2804	Aurora Rural Fire Protection District	SLGRP	77,095	-	226,578	303,673	19.73%	8.49%	13.22%	462,737
2806	Multnomah County Rural Fire Protection District 14	SLGRP	51,734	-	-	51,734	12.54%	8.49%	13.22%	40,222
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	368	-	368	16.95%	8.49%	13.22%	297
2810	Sutherlin Water Control District	SLGRP	-	61,035	-	61,035	15.96%	8.49%	13.22%	49,228
2811	Mid-Columbia Center For Living	SLGRP	1,410,000	5,375,372	-	6,785,372	14.11%	8.49%	13.22%	5,569,002
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2816	Odell Sanitary District	SLGRP	47,828	197,715	-	245,543	12.54%	8.49%	13.22%	196,652
2817	Wickiup Water District	SLGRP	-	96,995	-	96,995	15.96%	8.49%	13.22%	78,231
2818	Netarts Water District	SLGRP	106,442	45,011	-	151,453	12.54%	8.49%	13.22%	119,060
2819	Harrisburg Fire and Rescue	SLGRP	11,872	-	129,258	141,130	19.73%	8.49%	13.22%	224,704
2820	Central Oregon Coast Fire & Rescue District	SLGRP	-	-	93,538	93,538	15.96%	8.49%	13.22%	152,098
2821	Tillamook County Soil And Water Conservation District	Indep	182,798	39,628	-	222,426	12.94%	8.49%	13.22%	178,617
2822	Deschutes County Rural Fire Protection District 2	SLGRP	125,956	-	-	125,956	12.54%	8.49%	13.22%	97,928
2823	Lyons Fire District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2824	Glide Fire Department	SLGRP	11,402	55,727	-	67,129	22.14%	8.49%	13.22%	60,598
2825	Northern Oregon Corrections	SLGRP	1,018,522	752,111	1,199,568	2,970,201	16.52%	8.49%	13.22%	3,600,396
2826	Wasco County Soil-Water Conservation District	SLGRP	224,955	136,625	-	361,580	12.54%	8.49%	13.22%	285,093
2828	Deschutes Public Library District	Indep	2,100,180	2,328,655	21,992	4,450,827	13.67%	8.49%	13.22%	3,693,924
2829	Hubbard Rural Fire Protection District	SLGRP	23,203	-	36,137	59,340	19.73%	8.49%	13.22%	87,144
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	69,774	-	11,974	81,748	19.73%	8.49%	13.22%	104,822
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	92,487	44,555	343,606	480,648	21.92%	8.49%	13.22%	720,353
2834	Crescent Rural Fire Protection District	SLGRP	-	33,800	154,823	188,623	15.96%	8.49%	13.22%	279,013
2835	North Clackamas County Water Commission	Indep	181,302	80,680	-	261,982	14.82%	8.49%	13.22%	231,660
2837	NORCOM	SLGRP	434,838	898,266	-	1,333,104	14.48%	8.49%	13.22%	1,114,877
2838	High Desert Parks & Recreation District	SLGRP	-	28,093	-	28,093	15.96%	8.49%	13.22%	22,658
2839	North Morrow Vector Control District	SLGRP	126,185	-	-	126,185	12.54%	8.49%	13.22%	98,106
2840	Cannon Beach Rural Fire Protection District	SLGRP	101,180	-	-	101,180	22.14%	8.49%	13.22%	138,888
2841	Jefferson County Soil & Water Conservation District	Indep	84,254	152,436	-	236,690	10.01%	8.49%	13.22%	175,237
2842	Tualatin Valley Water District	SLGRP	5,376,425	4,864,940	-	10,241,365	14.66%	8.49%	13.22%	8,810,558
2843	Yachats Rural Fire Protection District	SLGRP	118,218	-	190,180	308,398	19.73%	8.49%	13.22%	453,855
2844	Crook County Rural Fire Protection District 1	SLGRP	320,910	80,701	1,310,654	1,712,265	17.94%	8.49%	13.22%	2,553,233
2845	Sunrise Water Authority	Indep	333,400	1,065,876	-	1,399,276	10.85%	8.49%	13.22%	1,083,960
2846	Jefferson County Library District	SLGRP	97,497	113,025	-	210,522	13.10%	8.49%	13.22%	170,347
2847	Sweet Home Fire and Ambulance District	SLGRP	344,667	5,190	613,897	963,754	20.95%	8.49%	13.22%	1,450,107
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	1,977	222,024	-	224,001	14.67%	8.49%	13.22%	180,872
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2851	East Umatilla County Rural Fire Protection District	SLGRP	32,066	-	-	32,066	20.43%	8.49%	13.22%	40,617
2852	Ochoco Irrigation District	SLGRP	250,888	252,963	-	503,851	12.54%	8.49%	13.22%	399,088
2853	Mill City Rural Fire Protection District	SLGRP	50,442	-	-	50,442	19.73%	8.49%	13.22%	61,704
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		Pay	NC Rate	General Service NC Rate	
2855	Harney Hospital	SLGRP	1,728,527	7,793,039	937	9,522,503	14.04%	8.49%	13.22%	7,791,647
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	883,217	58,446	898,535	1,840,198	19.73%	8.49%	13.22%	2,588,615
2858	Nesika Beach-Ophir Water District	SLGRP	15,311	43,704	-	59,015	12.54%	8.49%	13.22%	47,153
2859	South Lane County Fire and Rescue	Indep	623,172	53,400	1,135,895	1,812,467	21.25%	8.49%	13.22%	2,711,132
2860	Coos County Airport District	SLGRP	145,732	509,591	-	655,323	12.54%	8.49%	13.22%	524,314
2861	Mt Angel Fire District	Indep	34,831	46,903	-	81,734	19.30%	8.49%	13.22%	79,508
2864	Tri-City Water and Sanitary Authority	SLGRP	69,941	330,413	-	400,354	12.54%	8.49%	13.22%	320,872
2865	Tri-County Cooperative Weed Management Area	Indep	-	133,036	-	133,036	16.95%	8.49%	13.22%	107,300
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	190,489	492,948	-	683,437	12.54%	8.49%	13.22%	545,689
2869	Nehalem Bay Fire & Rescue	SLGRP	76,961	7,175	161,800	245,936	22.12%	8.49%	13.22%	374,431
2870	Clackamas River Water Providers	Indep	89,055	74,993	-	164,048	8.55%	8.49%	13.22%	107,694
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	SLGRP	-	-	50,787	50,787	15.96%	8.49%	13.22%	82,583
2874	Umatilla-Morrow Radio and Data District	Indep	205,471	-	-	205,471	10.91%	8.49%	13.22%	138,985
2876	Oregon Municipal Electric Utilities Association	Indep	109,019	-	-	109,019	12.13%	8.49%	13.22%	81,989
2877	Mid-Columbia Fire And Rescue V1-801	Indep	93,773	60,549	1,866,594	2,020,916	17.54%	8.49%	13.22%	3,186,006
2878	Yamhill Fire Protection District	Indep	1,295	5,095	69,861	76,251	11.89%	8.49%	13.22%	118,662
2879	LaGrande Rural Fire Protection District	Indep	-	-	85,760	85,760	16.95%	8.49%	13.22%	139,451
2880	Oregon Health & Science University	SLGRP	181,701,105	141,845,961	1,147,299	324,694,365	15.20%	8.49%	13.22%	287,506,558
2881	Lake Chinook Fire and Rescue District	Indep	-	-	42,205	42,205	16.95%	8.49%	13.22%	68,628
2883	Lane Fire Authority	SLGRP	1,224,835	23,149	1,378,924	2,626,908	20.62%	8.49%	13.22%	3,826,762
2884	North Central Public Health District	SLGRP	358,280	772,513	-	1,130,793	16.66%	8.49%	13.22%	993,145
2885	Siletz Rural Fire Protection District	Indep	-	-	99,191	99,191	16.95%	8.49%	13.22%	161,291
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	8,319	19,637	123,909	151,865	22.14%	8.49%	13.22%	228,741
2887	Umatilla County Fire District #1	Indep	1,418,311	54,695	1,359,560	2,832,566	20.23%	8.49%	13.22%	4,033,771
2888	Oak Lodge Water Services District	SLGRP	1,578,033	1,210,058	-	2,788,091	12.89%	8.49%	13.22%	2,236,930
2889	Mid-Valley Behavioral Care Network	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2900	Clatsop Community College	SLGRP	2,415,435	3,045,629	303	5,461,367	14.59%	8.49%	13.22%	4,641,899
2901	Blue Mountain Community College	SLGRP	5,316,140	5,099,503	39,737	10,455,380	14.59%	8.49%	13.22%	8,986,493
2902	Treasure Valley Community College	SLGRP	3,695,664	5,787,778	1,032	9,484,474	14.59%	8.49%	13.22%	8,012,834
2903	Umpqua Community College	SLGRP	3,381,947	8,300,619	15,425	11,697,991	14.59%	8.49%	13.22%	9,779,188
2904	Lane Community College	SLGRP	22,396,261	23,024,673	45,946	45,466,880	14.59%	8.49%	13.22%	38,904,471
2905	Mt Hood Community College	SLGRP	16,898,985	22,910,650	-	39,809,635	14.59%	8.49%	13.22%	33,765,069
2906	Klamath Community College	SLGRP	987,495	5,754,840	5,229	6,747,564	14.59%	8.49%	13.22%	5,543,337
2908	Clackamas Community College	SLGRP	11,551,024	16,326,236	161	27,877,421	14.59%	8.49%	13.22%	23,617,013
2910	Linn-Benton Community College	SLGRP	11,850,506	14,765,820	4,916	26,621,242	14.59%	8.49%	13.22%	22,637,097
2918	Portland Community College	SLGRP	55,096,197	74,265,899	59,470	129,421,566	14.59%	8.49%	13.22%	109,834,781
2919	Chemeketa Community College	SLGRP	23,446,752	24,063,429	23,169	47,533,350	14.59%	8.49%	13.22%	40,655,496
2922	Rogue Community College	SLGRP	9,242,508	11,355,119	112,229	20,709,856	14.59%	8.49%	13.22%	17,701,550
2995	Oregon Coast Community College	SLGRP	564,695	1,647,204	-	2,211,899	14.59%	8.49%	13.22%	1,839,364
2996	Columbia Gorge Community College	SLGRP	1,965,427	2,760,182	4,442	4,730,051	14.59%	8.49%	13.22%	4,011,334
2997	Tillamook Bay Community College	SLGRP	540,612	1,322,793	11,859	1,875,264	14.59%	8.49%	13.22%	1,575,209
2998	Southwestern Community College	SLGRP	3,800,858	6,953,624	75	10,754,557	14.59%	8.49%	13.22%	9,046,748
2999	Central Oregon Community College	SLGRP	8,045,809	15,724,811	45,105	23,815,725	14.59%	8.49%	13.22%	20,034,268

Exhibit E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
3003	Baker School District 5J	Schools	4,768,362	4,584,850	-	9,353,212	14.04%	8.49%	13.22%	7,848,675
3008	Huntington School District 16J	Schools	145,612	465,049	-	610,661	14.04%	8.49%	13.22%	501,838
3016	Burnt River High School	Schools	121,934	228,603	-	350,537	14.04%	8.49%	13.22%	290,521
3027	Pine-Eagle School District 61	Schools	496,376	864,867	-	1,361,243	14.04%	8.49%	13.22%	1,129,644
3037	Alsea School	Schools	245,231	1,019,712	-	1,264,943	14.04%	8.49%	13.22%	1,035,917
3039	Corvallis School District 509J	Schools	16,244,245	18,169,089	4,832	34,418,166	14.04%	8.49%	13.22%	28,802,426
3043	Philomath School District 17J	Schools	3,850,184	2,683,715	-	6,533,899	14.04%	8.49%	13.22%	5,516,059
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	23,286,702	24,511,623	-	47,798,325	14.04%	8.49%	13.22%	40,040,458
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,407,852	1,530,143	-	2,937,995	14.04%	8.49%	13.22%	2,459,644
3122	Oregon City School District 62	Schools	21,949,828	20,116,306	-	42,066,134	14.04%	8.49%	13.22%	35,331,693
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,646,419	5,221,375	-	9,867,794	14.04%	8.49%	13.22%	8,255,915
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	5,161,104	4,742,309	-	9,903,413	14.04%	8.49%	13.22%	8,317,547
3186	Jewell School District 8	Schools	609,184	919,921	-	1,529,105	14.04%	8.49%	13.22%	1,272,245
3187	Seaside Schools	Schools	5,093,622	3,787,423	-	8,881,045	14.04%	8.49%	13.22%	7,488,642
3195	Warrenton-Hammond School District	Schools	1,313,620	3,691,596	36,640	5,041,856	14.04%	8.49%	13.22%	4,180,516
3230	Vernonia School District	Schools	1,635,122	1,405,274	-	3,040,396	14.04%	8.49%	13.22%	2,556,765
3241	Coquille School District 8	Schools	2,493,601	2,158,708	-	4,652,309	14.04%	8.49%	13.22%	3,911,736
3242	Coos Bay School District 9	Schools	7,094,418	5,883,649	-	12,978,067	14.04%	8.49%	13.22%	10,921,006
3245	North Bend Public Schools	Schools	5,062,023	5,646,565	-	10,708,588	14.04%	8.49%	13.22%	8,960,627
3252	Powers School District	Schools	414,687	421,027	-	835,714	14.04%	8.49%	13.22%	700,556
3257	Myrtle Point School District 41	Schools	1,248,060	2,340,910	-	3,588,970	14.04%	8.49%	13.22%	2,974,472
3264	Bandon School District	Schools	1,366,407	2,117,217	-	3,483,624	14.04%	8.49%	13.22%	2,897,071
3274	Crook County School District	Schools	6,928,920	7,420,703	-	14,349,623	14.04%	8.49%	13.22%	12,016,654
3275	Port Orford-Langlois School District 2Cj	Schools	519,093	1,073,012	-	1,592,105	14.04%	8.49%	13.22%	1,317,298
3277	Curry County School District 3C	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	3,404,225	4,272,642	-	7,676,867	14.04%	8.49%	13.22%	6,409,409
3288	Central Curry School District 1	Schools	1,265,251	846,995	-	2,112,246	14.04%	8.49%	13.22%	1,784,520
3291	Bend-La Pine Public Schools	Schools	39,546,950	47,634,872	-	87,181,822	14.04%	8.49%	13.22%	72,844,735
3296	Sisters School District	Schools	3,118,584	2,649,771	-	5,768,355	14.04%	8.49%	13.22%	4,851,838
3307	Oakland School District	Schools	1,014,397	1,773,988	-	2,788,385	14.04%	8.49%	13.22%	2,313,822
3310	Roseburg Public Schools	Schools	14,060,506	13,855,794	-	27,916,300	14.04%	8.49%	13.22%	23,414,780
3316	Glide School District 12	Schools	1,982,118	1,737,986	-	3,720,104	14.04%	8.49%	13.22%	3,127,167
3318	Days Creek School District 15	Schools	653,033	458,150	-	1,111,183	14.04%	8.49%	13.22%	937,973
3319	South Umpqua School District	Schools	2,979,845	3,466,919	-	6,446,764	14.04%	8.49%	13.22%	5,390,139

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service	Police & Fire	
3320	Camas Valley School District 21	Schools	317,063	767,526	-	1,084,589	14.04%	8.49%	13.22%	895,045
3321	North Douglas School District 22	Schools	683,658	964,741	-	1,648,399	14.04%	8.49%	13.22%	1,373,222
3324	Yoncalla School District 32	Schools	516,774	672,465	16,046	1,205,285	14.04%	8.49%	13.22%	1,018,310
3325	Elkton School District 34	Schools	308,149	925,150	-	1,233,299	14.04%	8.49%	13.22%	1,014,417
3331	Umpqua School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3335	Riddle School District	Schools	882,226	1,139,986	-	2,022,212	14.04%	8.49%	13.22%	1,687,416
3338	Glendale 77	Schools	744,654	786,198	-	1,530,852	14.04%	8.49%	13.22%	1,282,314
3349	Winston-Dillard Schools	Schools	3,005,263	2,386,773	-	5,392,036	14.04%	8.49%	13.22%	4,541,073
3353	Sutherlin School District 130	Schools	3,515,093	3,262,073	-	6,777,166	14.04%	8.49%	13.22%	5,690,843
3361	Arlington Public Schools	Schools	546,364	540,083	-	1,086,447	14.04%	8.49%	13.22%	911,203
3364	Condon Admin School District 25J	Schools	442,646	256,648	-	699,294	14.04%	8.49%	13.22%	592,314
3370	Prairie City School District 4	Schools	437,349	377,800	-	815,149	14.04%	8.49%	13.22%	685,418
3372	Monument School District 8	Schools	231,824	281,291	-	513,115	14.04%	8.49%	13.22%	428,673
3375	Dayville School District 16J	Schools	233,081	339,562	-	572,643	14.04%	8.49%	13.22%	476,766
3376	Long Creek Schools	Schools	245,828	161,724	-	407,552	14.04%	8.49%	13.22%	344,427
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	216,944	31,095	-	248,039	14.04%	8.49%	13.22%	213,925
3395	Pine Creek School	Schools	-	35,468	-	35,468	14.04%	8.49%	13.22%	28,607
3396	Diamond School District 7	Schools	16,655	35,334	-	51,989	14.04%	8.49%	13.22%	42,996
3397	Suntex School District	Schools	47,296	37,036	-	84,332	14.04%	8.49%	13.22%	71,042
3398	Drewsey School	Schools	-	51,384	-	51,384	14.04%	8.49%	13.22%	41,444
3399	Frenchglen School District	Schools	70,039	33,149	-	103,188	14.04%	8.49%	13.22%	87,704
3405	Fields-Trout Creek 33	Schools	-	142,390	-	142,390	14.04%	8.49%	13.22%	114,845
3407	Crane Union High School	Schools	362,540	163,886	-	526,426	14.04%	8.49%	13.22%	447,766
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	12,366,926	11,902,905	-	24,269,831	14.04%	8.49%	13.22%	20,365,450
3414	Phoenix-Talent School District	Schools	5,500,744	5,885,780	-	11,386,524	14.04%	8.49%	13.22%	9,535,463
3415	Ashland Public Schools	Schools	6,344,404	8,412,611	-	14,757,015	14.04%	8.49%	13.22%	12,307,868
3416	Central Point School District 6	Schools	10,519,141	11,021,541	4,703	21,545,385	14.04%	8.49%	13.22%	18,053,773
3417	Eagle Point School District 9	Schools	8,356,520	10,281,479	-	18,637,999	14.04%	8.49%	13.22%	15,566,710
3424	Rogue River School District	Schools	1,632,777	2,042,759	-	3,675,536	14.04%	8.49%	13.22%	3,068,887
3432	Prospect School District	Schools	347,913	891,987	-	1,239,900	14.04%	8.49%	13.22%	1,022,283
3439	Butte Falls School District	Schools	587,854	583,582	-	1,171,436	14.04%	8.49%	13.22%	982,403
3440	Pinehurst School	Schools	45,475	63,940	-	109,415	14.04%	8.49%	13.22%	91,156
3445	Culver School District 4	Schools	1,419,162	2,220,128	-	3,639,290	14.04%	8.49%	13.22%	3,025,996
3446	Ashwood School	Schools	-	35,456	-	35,456	14.04%	8.49%	13.22%	28,597
3447	Madras School District	Schools	7,007,235	10,813,079	-	17,820,314	14.04%	8.49%	13.22%	14,820,947
3451	Black Butte School District	Schools	-	150,540	-	150,540	14.04%	8.49%	13.22%	121,418
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3454	Grants Pass School District	Schools	17,744,212	15,887,867	-	33,632,079	14.04%	8.49%	13.22%	28,260,341
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	15,758,222	17,963,064	-	33,721,286	14.04%	8.49%	13.22%	28,205,326
3457	Klamath Falls City Schools	Schools	9,296,102	6,917,754	-	16,213,856	14.04%	8.49%	13.22%	13,671,585
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	1,929,944	2,018,697	-	3,948,641	14.04%	8.49%	13.22%	3,308,158
3462	Paisley School District	Schools	181,183	684,539	-	865,722	14.04%	8.49%	13.22%	709,831

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service	Police & Fire	
3463	North Lake School District 14	Schools	483,790	792,227	-	1,276,017	14.04%	8.49%	13.22%	1,060,100
3464	Plush School District	Schools	97,121	22,953	-	120,074	14.04%	8.49%	13.22%	103,055
3465	Adel School District 21	Schools	82,381	-	-	82,381	14.04%	8.49%	13.22%	71,711
3470	Pleasant Hill School District	Schools	1,763,115	2,516,821	-	4,279,936	14.04%	8.49%	13.22%	3,564,698
3473	Eugene School District 4J	Schools	45,269,298	45,463,181	-	90,732,479	14.04%	8.49%	13.22%	76,074,347
3487	Springfield School District 19	Schools	26,999,483	27,115,462	-	54,114,945	14.04%	8.49%	13.22%	45,372,486
3494	Fern Ridge School District	Schools	2,570,332	3,598,792	-	6,169,124	14.04%	8.49%	13.22%	5,140,028
3498	Mapleton School District	Schools	562,220	691,399	-	1,253,619	14.04%	8.49%	13.22%	1,047,049
3502	Creswell School District 40	Schools	3,440,363	2,929,938	-	6,370,301	14.04%	8.49%	13.22%	5,357,909
3506	South Lane School District	Schools	7,569,750	8,138,548	-	15,708,298	14.04%	8.49%	13.22%	13,153,462
3510	Bethel School District	Schools	12,413,913	16,549,638	-	28,963,551	14.04%	8.49%	13.22%	24,154,174
3517	Crow-Applegate-Lorane District 66	Schools	748,775	1,075,250	-	1,824,025	14.04%	8.49%	13.22%	1,519,037
3519	McKenzie School District	Schools	525,238	1,094,503	-	1,619,741	14.04%	8.49%	13.22%	1,339,981
3520	Junction City School District 69	Schools	3,389,750	4,401,055	-	7,790,805	14.04%	8.49%	13.22%	6,500,380
3522	Lowell School District	Schools	473,326	1,349,670	-	1,822,996	14.04%	8.49%	13.22%	1,500,597
3524	Oakridge School District	Schools	1,866,133	1,250,087	-	3,116,220	14.04%	8.49%	13.22%	2,632,689
3527	Marcola School District 79	Schools	460,469	1,013,732	-	1,474,201	14.04%	8.49%	13.22%	1,218,455
3533	Triangle Lake Schools	Schools	671,695	827,215	-	1,498,910	14.04%	8.49%	13.22%	1,251,887
3537	Siuslaw School District 97J	Schools	3,476,376	4,036,062	-	7,512,438	14.04%	8.49%	13.22%	6,281,402
3579	Lincoln County School District	Schools	8,552,783	13,522,410	-	22,075,193	14.04%	8.49%	13.22%	18,351,526
3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,367,519	2,334,786	-	3,702,305	14.04%	8.49%	13.22%	3,073,520
3618	Sweet Home School District 55	Schools	5,638,097	4,800,324	-	10,438,421	14.04%	8.49%	13.22%	8,779,552
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3647	Scio School District 95C	Schools	1,052,313	2,462,328	-	3,514,641	14.04%	8.49%	13.22%	2,902,008
3665	Santiam Canyon School District	Schools	1,550,066	1,370,684	-	2,920,750	14.04%	8.49%	13.22%	2,454,827
3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3684	Ontario School District 8C	Schools	5,008,120	7,346,532	3,140	12,357,792	14.04%	8.49%	13.22%	10,289,920
3687	Juntura Grade School	Schools	59,739	22,508	-	82,247	14.04%	8.49%	13.22%	70,155
3689	Vale School District 15	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3694	Nyssa School District 26	Schools	2,766,893	3,215,587	-	5,982,480	14.04%	8.49%	13.22%	5,002,057
3696	Annex Elementary School	Schools	58,014	239,755	-	297,769	14.04%	8.49%	13.22%	243,874
3707	Adrian School District 61	Schools	1,127,609	399,960	-	1,527,569	14.04%	8.49%	13.22%	1,304,149
3709	Harper School District 66	Schools	420,928	400,301	-	821,229	14.04%	8.49%	13.22%	689,272
3712	W W Jones School	Schools	2,778	104,464	-	107,242	14.04%	8.49%	13.22%	86,674
3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729	Jefferson School District 14Cj	Schools	2,598,716	2,588,966	-	5,187,682	14.04%	8.49%	13.22%	4,350,261
3730	North Marion School District 15	Schools	4,628,916	4,978,814	-	9,607,730	14.04%	8.49%	13.22%	8,045,041
3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3735	Salem-Keizer Public Schools	Schools	109,229,100	128,337,638	18,779	237,585,517	14.04%	8.49%	13.22%	198,623,005
3750	St Paul School District	Schools	508,046	1,060,819	-	1,568,865	14.04%	8.49%	13.22%	1,297,847
3759	Eldredge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP		Total PVFNC
								General Service NC Rate	Police & Fire NC Rate	
3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780	Mt Angel School District 91	Schools	2,250,687	1,850,712	-	4,101,399	14.04%	8.49%	13.22%	3,451,870
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	15,211,604	14,510,408	-	29,722,012	14.04%	8.49%	13.22%	24,944,767
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	5,449,557	5,522,135	-	10,971,692	14.04%	8.49%	13.22%	9,197,608
3818	Portland Public Schools	Schools	137,493,730	181,227,633	-	318,721,363	14.04%	8.49%	13.22%	265,854,689
3820	Parkrose School District	Schools	7,545,527	8,947,978	-	16,493,505	14.04%	8.49%	13.22%	13,785,222
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	33,890,244	32,396,411	7,284	66,293,939	14.04%	8.49%	13.22%	55,641,949
3842	Corbett School District 39	Schools	1,830,504	4,095,453	-	5,925,957	14.04%	8.49%	13.22%	4,896,605
3843	David Douglas School District	Schools	36,517,412	36,627,711	-	73,145,123	14.04%	8.49%	13.22%	61,329,757
3847	Riverdale School	Schools	2,266,102	2,333,543	-	4,599,645	14.04%	8.49%	13.22%	3,854,716
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3850	Dallas School District	Schools	8,121,460	7,380,869	-	15,502,329	14.04%	8.49%	13.22%	13,022,608
3859	Central School District 13J	Schools	7,833,986	9,069,790	-	16,903,776	14.04%	8.49%	13.22%	14,134,567
3865	Perrydale School District 21	Schools	722,836	777,008	-	1,499,844	14.04%	8.49%	13.22%	1,255,910
3887	Falls City School District	Schools	291,969	683,290	-	975,259	14.04%	8.49%	13.22%	805,261
3894	Sherman County School District 9	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3902	Tillamook Public Schools	Schools	4,063,273	5,867,810	71,844	10,002,927	14.04%	8.49%	13.22%	8,386,503
3920	Neah-Kah-Nie School District	Schools	2,919,046	2,419,058	1,647	5,339,751	14.04%	8.49%	13.22%	4,494,741
3927	Echo School District	Schools	555,676	1,015,286	4,184	1,575,146	14.04%	8.49%	13.22%	1,309,387
3928	Umatilla School District 6R	Schools	2,620,864	3,665,990	-	6,286,854	14.04%	8.49%	13.22%	5,238,214
3929	Ferndale School District 10	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3931	Pendleton School District 16R	Schools	9,864,747	6,379,224	7,349	16,251,320	14.04%	8.49%	13.22%	13,744,178
3935	Athena-Weston School District 29Rj	Schools	1,883,082	1,146,991	-	3,030,073	14.04%	8.49%	13.22%	2,564,291
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3942	Stanfield School District	Schools	1,022,305	1,577,288	-	2,599,593	14.04%	8.49%	13.22%	2,162,058
3944	Ukiah School	Schools	305,156	81,435	-	386,591	14.04%	8.49%	13.22%	331,314
3957	Helix School District	Schools	360,110	598,573	-	958,683	14.04%	8.49%	13.22%	796,248
3958	Pilot Rock School District 2R	Schools	951,930	795,551	-	1,747,481	14.04%	8.49%	13.22%	1,470,288
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	4,751,046	5,200,050	-	9,951,096	14.04%	8.49%	13.22%	8,329,791
3966	Union County School District	Schools	1,135,618	465,351	4,183	1,605,152	14.04%	8.49%	13.22%	1,370,663
3967	North Powder School District	Schools	612,395	790,497	-	1,402,892	14.04%	8.49%	13.22%	1,170,653
3969	Imbler School District	Schools	870,375	848,383	-	1,718,758	14.04%	8.49%	13.22%	1,441,907
3970	Cove School District	Schools	994,520	471,231	-	1,465,751	14.04%	8.49%	13.22%	1,245,781
3973	Elgin School District 23	Schools	836,083	961,443	-	1,797,526	14.04%	8.49%	13.22%	1,503,245
3986	Joseph School District 6	Schools	847,629	791,002	-	1,638,631	14.04%	8.49%	13.22%	1,375,827

Exhibit E

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3990	Wallowa School	Schools	673,247	496,904	-	1,170,151	14.04%	8.49%	13.22%	986,826
3993	Enterprise School District 21	Schools	941,789	903,191	-	1,844,980	14.04%	8.49%	13.22%	1,548,277
4003	Troy School District 54	Schools	-	53,482	-	53,482	14.04%	8.49%	13.22%	43,136
4008	Chenoweth School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	930,584	864,918	1,222	1,796,724	14.04%	8.49%	13.22%	1,509,641
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,439,337	1,875,875	-	3,315,212	14.04%	8.49%	13.22%	2,765,901
4035	Banks School District	Schools	2,020,054	2,417,398	-	4,437,452	14.04%	8.49%	13.22%	3,708,169
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	119,721,942	124,954,136	89,124	244,765,202	14.04%	8.49%	13.22%	205,142,235
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	230,722	49,460	-	280,182	14.04%	8.49%	13.22%	240,731
4114	Fossil School District 21J	Schools	825,451	529,180	-	1,354,631	14.04%	8.49%	13.22%	1,145,349
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	13,936,631	14,188,081	-	28,124,712	14.04%	8.49%	13.22%	23,574,955
4142	McMinnville Schools	Schools	17,394,624	18,553,353	-	35,947,977	14.04%	8.49%	13.22%	30,105,879
4144	Sheridan School District 48J	Schools	1,824,469	2,210,946	2,660	4,038,075	14.04%	8.49%	13.22%	3,375,728
4166	Yamhill-Carlton School District 1	Schools	2,325,068	2,438,314	-	4,763,382	14.04%	8.49%	13.22%	3,990,547
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	412,961	171,759	-	584,720	14.04%	8.49%	13.22%	498,007
4220	Jefferson County Education Service District	Schools	375,481	509,431	-	884,912	14.04%	8.49%	13.22%	737,730
4221	Marion Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4223	InterMountain Education Service District	Schools	4,711,601	4,607,168	122,141	9,440,910	14.04%	8.49%	13.22%	8,015,874
4224	Wallowa County Region 18	Schools	521,134	477,456	-	998,590	14.04%	8.49%	13.22%	838,729
4225	Washington County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4226	North Central Education Service District	Schools	122,965	466,671	-	589,636	14.04%	8.49%	13.22%	483,432
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,272,192	2,152,984	-	4,425,176	14.04%	8.49%	13.22%	3,714,387
4237	Douglas Education Service District	Schools	3,251,836	6,723,105	-	9,974,941	14.04%	8.49%	13.22%	8,253,179
4238	Multnomah Education Service District	Schools	8,699,805	10,921,106	390,208	20,011,119	14.04%	8.49%	13.22%	17,015,926
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,648,274	6,188,598	-	11,836,872	14.04%	8.49%	13.22%	9,908,123
4254	Willamette Education Service District	Schools	7,886,438	6,667,007	529,836	15,083,281	14.04%	8.49%	13.22%	13,103,806
4258	Hermiston School District 8R	Schools	10,349,442	13,540,616	-	23,890,058	14.04%	8.49%	13.22%	19,930,166
4259	Clackamas Education Service District	Schools	6,429,012	8,111,286	-	14,540,298	14.04%	8.49%	13.22%	12,138,484
4260	Greater Albany School District 8J	Schools	20,818,053	26,321,426	-	47,139,479	14.04%	8.49%	13.22%	39,351,245
4268	Lake Oswego School District	Schools	18,485,463	18,072,729	-	36,558,192	14.04%	8.49%	13.22%	30,667,785
4270	Silver Falls School District	Schools	10,285,327	8,670,225	-	18,955,552	14.04%	8.49%	13.22%	15,946,141

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4271	Malheur Education Service District Region 14	Schools	700,467	1,370,151	-	2,070,618	14.04%	8.49%	13.22%	1,714,838
4272	Linn-Benton-Lincoln Education Service District	Schools	6,077,862	5,748,180	-	11,826,042	14.04%	8.49%	13.22%	9,926,852
4273	Double O School District	Schools	-	50,221	-	50,221	14.04%	8.49%	13.22%	40,506
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	3,789,158	3,714,727	-	7,503,885	14.04%	8.49%	13.22%	6,294,499
4277	Mitchell School	Schools	211,012	375,282	-	586,294	14.04%	8.49%	13.22%	486,365
4279	St Helens School District 502	Schools	8,937,493	6,088,849	-	15,026,342	14.04%	8.49%	13.22%	12,690,870
4280	Northwest Regional Education Service District	Schools	12,310,681	14,034,718	11,393	26,356,792	14.04%	8.49%	13.22%	22,054,429
4286	Southern Oregon Education Service District	Schools	4,971,945	6,831,007	-	11,802,952	14.04%	8.49%	13.22%	9,837,527
4288	Medford School District 549C	Schools	27,497,341	32,982,185	-	60,479,526	14.04%	8.49%	13.22%	50,537,667
4291	Dayton Public Schools	Schools	2,651,733	2,262,685	-	4,914,418	14.04%	8.49%	13.22%	4,133,249
4293	Lake County Education Service District	Schools	188,578	306,293	-	494,871	14.04%	8.49%	13.22%	411,194
4294	Harney Education Service District Region XVII	Schools	456,139	657,870	-	1,114,009	14.04%	8.49%	13.22%	927,665
4295	Wasco County Education Service District	Schools	751,018	850,398	-	1,601,416	14.04%	8.49%	13.22%	1,339,635
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,217,604	1,702,550	-	3,920,154	14.04%	8.49%	13.22%	3,303,572
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	4,707,710	5,471,307	-	10,179,017	14.04%	8.49%	13.22%	8,510,850
4311	Redmond School District 2J	Schools	15,653,704	18,473,686	-	34,127,390	14.04%	8.49%	13.22%	28,526,188
4312	Reedsport School District	Schools	1,232,555	1,888,279	3,284	3,124,118	14.04%	8.49%	13.22%	2,601,246
4313	Forest Grove School District	Schools	16,105,902	17,475,203	-	33,581,105	14.04%	8.49%	13.22%	28,114,491
4314	Willamina School District 30J	Schools	1,994,547	2,193,970	-	4,188,517	14.04%	8.49%	13.22%	3,505,760
4315	John Day School District	Schools	2,314,335	950,780	-	3,265,115	14.04%	8.49%	13.22%	2,781,434
4316	Tigard-Tualatin School District 23J	Schools	35,496,737	30,215,533	-	65,712,270	14.04%	8.49%	13.22%	55,269,538
4317	Sherwood School District 88J	Schools	12,053,364	13,552,062	-	25,605,426	14.04%	8.49%	13.22%	21,422,628
4320	Rainier School District 13	Schools	2,121,126	2,457,084	-	4,578,210	14.04%	8.49%	13.22%	3,828,159
4321	North Clackamas School District 12	Schools	50,738,126	41,134,053	-	91,872,179	14.04%	8.49%	13.22%	77,343,194
4323	Estacada School District 108	Schools	4,226,734	5,596,471	-	9,823,205	14.04%	8.49%	13.22%	8,193,121
4324	Centennial School District 28	Schools	19,085,620	17,393,114	3,507	36,482,241	14.04%	8.49%	13.22%	30,647,769
4326	Harney County School District 3	Schools	2,285,822	1,616,952	122,377	4,025,151	14.04%	8.49%	13.22%	3,492,907
4327	Jordan Valley School District 3	Schools	158,257	340,489	-	498,746	14.04%	8.49%	13.22%	412,381
4329	Gervais School District 1	Schools	3,143,305	2,205,834	-	5,349,139	14.04%	8.49%	13.22%	4,515,300
4330	Vale School District 84	Schools	2,827,056	2,496,622	-	5,323,678	14.04%	8.49%	13.22%	4,474,546
4331	Molalla River School District	Schools	5,817,084	6,623,067	-	12,440,151	14.04%	8.49%	13.22%	10,405,490
4332	Gresham-Barlow School District 10	Schools	33,555,230	23,813,987	5,456	57,374,673	14.04%	8.49%	13.22%	48,425,200
4333	Canby School District	Schools	13,394,786	11,395,498	-	24,790,284	14.04%	8.49%	13.22%	20,850,932
4334	Cascade School District 5	Schools	5,840,205	4,656,338	-	10,496,543	14.04%	8.49%	13.22%	8,839,351
4335	Milton-Freewater Unified School District 7	Schools	3,642,878	4,338,878	-	7,981,756	14.04%	8.49%	13.22%	6,670,574
4336	Nestucca Valley School District 101	Schools	1,873,247	1,038,487	-	2,911,734	14.04%	8.49%	13.22%	2,468,216
4337	Sherman County School District	Schools	462,436	877,609	-	1,340,045	14.04%	8.49%	13.22%	1,110,377
4338	Three Rivers U J School District	Schools	13,423,556	10,213,199	134,974	23,771,729	14.04%	8.49%	13.22%	20,141,869
4339	Lebanon Community School District	Schools	8,797,667	11,046,666	-	19,844,333	14.04%	8.49%	13.22%	16,567,882
4340	Monroe School District 1J	Schools	909,577	1,539,522	-	2,449,099	14.04%	8.49%	13.22%	2,033,470
4341	Hillsboro School District 1J	Schools	51,385,435	68,774,192	17,883	120,177,510	14.04%	8.49%	13.22%	100,228,897
4342	North Santiam School District 29J	Schools	4,720,823	6,249,466	-	10,970,289	14.04%	8.49%	13.22%	9,149,889
4343	Harrisburg School District 7	Schools	1,878,639	2,570,452	-	4,449,091	14.04%	8.49%	13.22%	3,708,516

**Exhibit E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

		OPSRP General	OPSRP
	Tier 1/Tier 2	Service	Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service	Police & Fire	
4344	South Wasco County School District 1	Schools	774,879	766,817	-	1,541,696	14.04%	8.49%	13.22%	1,292,993
4345	Oregon Trail School District 46	Schools	9,538,443	9,932,226	-	19,470,669	14.04%	8.49%	13.22%	16,313,861
4346	Knappa School District 4	Schools	1,072,700	1,569,240	-	2,641,940	14.04%	8.49%	13.22%	2,199,434
4347	Clatskanie School District 6J	Schools	1,354,133	2,652,154	-	4,006,287	14.04%	8.49%	13.22%	3,317,841
4348	Lourdes Charter School	Schools	107,020	62,305	-	169,325	14.04%	8.49%	13.22%	143,411
4350	Ridgeline Montessori	Schools	276,566	545,808	-	822,374	14.04%	8.49%	13.22%	680,967
4351	The Village School	Schools	32,454	317,960	-	350,414	14.04%	8.49%	13.22%	284,701
4352	Armadillo Technical Institute	Schools	78,734	142,445	-	221,179	14.04%	8.49%	13.22%	183,425
4354	Opal Charter School	Schools	65,809	179,011	-	244,820	14.04%	8.49%	13.22%	201,667
4355	Three Rivers Charter School	Schools	324,323	303,584	-	627,907	14.04%	8.49%	13.22%	527,172
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	87,327	657,117	-	744,444	14.04%	8.49%	13.22%	606,014
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4362	Kings Valley Charter School	Schools	-	49,732	-	49,732	14.04%	8.49%	13.22%	40,111
4363	Multisensory Learning Academy	Schools	272,571	1,212,491	-	1,485,062	14.04%	8.49%	13.22%	1,215,202
4365	Mitch Charter School	Schools	73,784	880,056	-	953,840	14.04%	8.49%	13.22%	774,037
4366	Sand Ridge Charter School	Schools	46,034	870,176	-	916,210	14.04%	8.49%	13.22%	741,912
4367	Arthur Academy Charter School	Schools	283,431	2,710,528	-	2,993,959	14.04%	8.49%	13.22%	2,432,897
4369	Trillium Charter School	Schools	-	1,038,029	-	1,038,029	14.04%	8.49%	13.22%	837,222
4370	Howard Street Charter School, Inc.	Schools	571	366,390	-	366,961	14.04%	8.49%	13.22%	296,009
4371	The Lighthouse School	Schools	132,234	574,503	-	706,737	14.04%	8.49%	13.22%	578,472
4373	Sheridan Japanese School Foundation	Schools	-	282,969	-	282,969	14.04%	8.49%	13.22%	228,229
4374	Ione School District	Schools	926,577	472,851	-	1,399,428	14.04%	8.49%	13.22%	1,187,945
4375	Eddyville Charter School	Schools	331,292	313,625	-	644,917	14.04%	8.49%	13.22%	541,337
4376	Four Rivers Community School	Schools	386,401	665,676	-	1,052,077	14.04%	8.49%	13.22%	873,255
4378	Mosier Community School	Schools	259,019	524,581	-	783,600	14.04%	8.49%	13.22%	648,572
4379	Siletz Valley School	Schools	260,092	476,834	-	736,926	14.04%	8.49%	13.22%	610,995
4380	The Emerson School	Schools	136,745	425,499	-	562,244	14.04%	8.49%	13.22%	462,220
4381	North Wasco County School District 21	Schools	6,853,106	7,687,771	-	14,540,877	14.04%	8.49%	13.22%	12,166,063
4382	Self Enhancement Inc	Schools	54,853	252,596	-	307,449	14.04%	8.49%	13.22%	251,480
4383	City View Charter School	Schools	167,006	380,643	-	547,649	14.04%	8.49%	13.22%	452,383
4386	Nixyaawii Community School	Schools	187,867	138,132	-	325,999	14.04%	8.49%	13.22%	274,945
4388	West Lane Tech	Schools	202,031	64,852	-	266,883	14.04%	8.49%	13.22%	228,170
4390	Oregon Connections Academy	Schools	1,173,562	6,574,717	-	7,748,279	14.04%	8.49%	13.22%	6,324,400
4392	Eagleridge High School	Schools	87,957	432,520	-	520,477	14.04%	8.49%	13.22%	425,414
4393	Cascade Heights Public Charter School	Schools	55,721	598,020	-	653,741	14.04%	8.49%	13.22%	530,837
4395	Siletz Valley Early College Academy	Schools	123,689	105,464	-	229,153	14.04%	8.49%	13.22%	192,731
4396	Sweet Home Charter School	Schools	19,539	501,951	-	521,490	14.04%	8.49%	13.22%	421,857
4397	Springwater Environmental Sciences School	Schools	168,413	493,911	-	662,324	14.04%	8.49%	13.22%	544,964
4398	LEP High	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4400	Phoenix School	Schools	81,785	220,653	-	302,438	14.04%	8.49%	13.22%	249,160
4401	Ballston Community School	Schools	58,489	217,403	-	275,892	14.04%	8.49%	13.22%	226,260
4402	Sage Community School	Schools	-	174,519	-	174,519	14.04%	8.49%	13.22%	140,758
4403	Portland Village School	Schools	213,363	1,063,340	-	1,276,703	14.04%	8.49%	13.22%	1,043,365
4404	Alliance Charter Academy	Schools	116,001	1,414,931	-	1,530,932	14.04%	8.49%	13.22%	1,242,189
4405	Forest Grove Community School	Schools	121,140	601,153	-	722,293	14.04%	8.49%	13.22%	590,310

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 E**

**Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation Pay	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4407	Madrone Trail Public Charter School	Schools	58,333	574,522	-	632,855	14.04%	8.49%	13.22%	514,158
4408	Muddy Creek Charter School	Schools	45,558	295,373	-	340,931	14.04%	8.49%	13.22%	277,890
4409	Southwest Charter School	Schools	-	645,041	-	645,041	14.04%	8.49%	13.22%	520,258
4410	Ace Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4411	Sherwood Charter School	Schools	182,579	616,463	-	799,042	14.04%	8.49%	13.22%	656,140
4412	Estacada Web Academy	Schools	393,468	1,103,424	-	1,496,892	14.04%	8.49%	13.22%	1,232,473
4418	Lewis And Clark Montessori Charter School	Schools	8,832	1,292,311	-	1,301,143	14.04%	8.49%	13.22%	1,050,002
4419	Silvies River Web Academy	Schools	46,862	315,779	-	362,641	14.04%	8.49%	13.22%	295,484
4420	Oregon Virtual Academy	Schools	663,609	2,604,096	-	3,267,705	14.04%	8.49%	13.22%	2,677,992
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4422	Redmond Proficiency Academy	Schools	710,368	1,556,826	-	2,267,194	14.04%	8.49%	13.22%	1,874,019
4423	Molalla River Academy	Schools	59,146	500,440	-	559,586	14.04%	8.49%	13.22%	455,115
4424	The Ivy School	Schools	-	980,831	-	980,831	14.04%	8.49%	13.22%	791,089
4429	Clackamas Web Academy	Schools	9,659	-	-	9,659	14.04%	8.49%	13.22%	8,408
4430	Clackamas Charter Alliance 2	Schools	10,300	69,574	-	79,874	14.04%	8.49%	13.22%	65,081
4431	Corbett Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4432	Renaissance Public Academy	Schools	-	313,085	-	313,085	14.04%	8.49%	13.22%	252,519
4433	Powell Butte Community Charter School	Schools	30,314	687,781	-	718,095	14.04%	8.49%	13.22%	581,117
4434	Logos Public Charter School	Schools	210,875	2,552,113	-	2,762,988	14.04%	8.49%	13.22%	2,241,969
4435	Sunny Wolf Charter School	Schools	156,751	346,854	-	503,605	14.04%	8.49%	13.22%	416,204
4436	Academy Of Arts & Academics	Schools	97,689	474,731	-	572,420	14.04%	8.49%	13.22%	467,931
4437	Center for Advance Learning	Schools	343,417	421,984	183	765,584	14.04%	8.49%	13.22%	639,586
4439	Homesource Family Charter	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4440	Sheridan Allprep Academy	Schools	100,073	341,926	-	441,999	14.04%	8.49%	13.22%	362,892
4441	Baker Web Academy	Schools	832,730	2,122,501	-	2,955,231	14.04%	8.49%	13.22%	2,436,778
4443	Knova Learning Oreogn	Schools	1,526	925,200	-	926,726	14.04%	8.49%	13.22%	747,548
4444	Bennett Pearson Academy, Inc.	Schools	49,576	323,937	-	373,513	14.04%	8.49%	13.22%	304,426
4446	Coburg Community Charter School	Schools	121,159	721,861	-	843,020	14.04%	8.49%	13.22%	687,683
4447	Arco Iris Spanish Immersion Charter School	Schools	200,330	701,905	-	902,235	14.04%	8.49%	13.22%	740,505
4448	Gresham Barlow Web Academy	Schools	287,933	930,850	-	1,218,783	14.04%	8.49%	13.22%	1,001,417
4449	Mosier Middle School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4450	Sauvie Island Academy	Schools	263,992	603,731	-	867,723	14.04%	8.49%	13.22%	716,739
4451	River's Edge Academy Charter School	Schools	103,883	484,335	-	588,218	14.04%	8.49%	13.22%	481,068
4452	South Columbia Family School	Schools	-	186,595	-	186,595	14.04%	8.49%	13.22%	150,498
4453	Woodland Educational Initiative	Schools	-	334,966	-	334,966	14.04%	8.49%	13.22%	270,167
4454	Le Monde Immersion Charter School	Schools	82,661	663,196	-	745,857	14.04%	8.49%	13.22%	606,855
4455	Hope Chinese Charter School	Schools	28,301	732,150	-	760,451	14.04%	8.49%	13.22%	615,151
4456	Insight School of Oregon Charter	Schools	149,024	596,991	-	746,015	14.04%	8.49%	13.22%	611,226
4457	Oregon Virtual Education East	Schools	-	60,456	-	60,456	14.04%	8.49%	13.22%	48,761
4458	Oregon Virtual Education West	Schools	-	60,455	-	60,455	14.04%	8.49%	13.22%	48,760
4459	Crater Lake Charter Academy	Schools	98,442	403,894	-	502,336	14.04%	8.49%	13.22%	411,452
4460	Kairos Pdx	Schools	58,687	489,881	-	548,568	14.04%	8.49%	13.22%	446,199
4461	Mountain View Academy	Schools	-	257,403	-	257,403	14.04%	8.49%	13.22%	207,608
4462	Bend International School	Schools	122,459	488,335	-	610,794	14.04%	8.49%	13.22%	500,465
4463	Dallas Community School-Community Innovation Partners	Schools	96,771	259,622	-	356,393	14.04%	8.49%	13.22%	293,635
4464	The Valley School Of Southern Oregon	Schools	-	212,864	-	212,864	14.04%	8.49%	13.22%	171,685

## Exhibit E

### Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	6.2	9.5	12.3

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
4465	Bridge Educational Foundation	Schools	-	79,133	-	79,133	14.04%	8.49%	13.22%	63,825
4467	Cannon Beach Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4468	Frontier Charter Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4469	Desert Sky Montessori	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	2,857,904,435	1,695,628,366	9,849,017,230	492,023,084	12,318,753,537	5,714,021,704	6,161,303,228	36,979,817	(1,801,002,881)	-	-	Y	-	-	4,397,280,164
2000	Lake County	SLGRP	3,813,745	1,695,628,366	9,849,017,230	656,583	12,318,753,537	5,714,021,704	8,221,982	49,348	-	(576,973)	-	(939,597)	-	-	6,754,760
2001	Clackamas County	Indep	144,073,998	1,695,628,366	9,849,017,230	24,804,095	277,203,993	144,073,998	277,203,993	1,864,244	-	-	-	-	-	-	279,068,237
2002	Curry County	Indep	4,657,076	1,695,628,366	9,849,017,230	801,772	20,058,421	4,657,076	20,058,421	60,260	-	-	-	-	-	-	20,118,681
2003	Douglas County	Indep	24,783,078	1,695,628,366	9,849,017,230	4,266,709	114,866,217	24,783,078	114,866,217	320,680	-	-	-	-	-	-	115,186,897
2004	Harney County	SLGRP	4,128,557	1,695,628,366	9,849,017,230	710,781	12,318,753,537	5,714,021,704	8,900,680	53,421	-	(624,600)	-	(804,002)	-	-	7,525,499
2005	Jackson County	SLGRP	53,028,132	1,695,628,366	9,849,017,230	9,129,439	12,318,753,537	5,714,021,704	114,322,367	686,157	(7,131,243)	-	(8,022,511)	-	Y	-	99,854,770
2006	Jefferson County	Indep	6,040,164	1,695,628,366	9,849,017,230	1,039,888	8,223,153	6,040,164	8,223,153	78,157	-	(1,000,000)	-	-	-	-	7,301,310
2007	Klamath County	SLGRP	3,528,391	1,695,628,366	9,849,017,230	607,456	12,318,753,537	5,714,021,704	7,606,793	45,656	-	-	-	-	(5,175,853)	-	2,476,596
2008	Lane County	Indep	86,709,301	1,695,628,366	9,849,017,230	14,928,063	210,779,637	86,709,301	210,779,637	1,121,974	-	-	-	-	-	-	211,901,611
2009	Marion County	SLGRP	80,137,266	1,695,628,366	9,849,017,230	13,796,607	12,318,753,537	5,714,021,704	172,766,447	1,036,935	(17,270,797)	-	-	-	(33,634,726)	-	122,897,859
2011	Washington County	SLGRP	131,731,102	1,695,628,366	9,849,017,230	22,679,115	12,318,753,537	5,714,021,704	283,996,642	1,704,533	-	-	(19,929,313)	-	Y	-	265,771,862
2012	Grant County	SLGRP	3,377,965	1,695,628,366	9,849,017,230	581,558	12,318,753,537	5,714,021,704	7,282,492	43,709	-	-	(511,045)	-	-	-	1,572,955
2013	Umatilla County	SLGRP	15,528,530	1,695,628,366	9,849,017,230	2,673,426	12,318,753,537	5,714,021,704	33,477,670	200,931	(8,734,793)	-	(2,349,278)	-	-	-	22,594,530
2014	Linn County	Indep	37,468,112	1,695,628,366	9,849,017,230	6,450,592	76,828,965	37,468,112	76,828,965	484,818	-	-	-	-	-	-	77,313,783
2015	Yamhill County	Indep	26,601,709	1,695,628,366	9,849,017,230	4,579,808	20,007,565	26,601,709	20,007,565	344,212	-	-	-	-	-	-	20,351,777
2016	Sherman County	SLGRP	2,414,682	1,695,628,366	9,849,017,230	415,717	12,318,753,537	5,714,021,704	5,205,768	31,245	-	-	(365,312)	-	Y	-	4,871,701
2017	Columbia County	SLGRP	9,528,227	1,695,628,366	9,849,017,230	1,640,400	12,318,753,537	5,714,021,704	20,541,728	123,290	(2,945,740)	-	-	-	(3,629,831)	-	14,089,447
2018	Coos County	SLGRP	15,069,096	1,695,628,366	9,849,017,230	2,594,329	12,318,753,537	5,714,021,704	32,487,185	194,986	-	-	-	-	Y	-	32,682,171
2020	Wasco County	SLGRP	6,338,007	1,695,628,366	9,849,017,230	1,091,165	12,318,753,537	5,714,021,704	13,663,992	82,011	-	-	(958,863)	-	-	(1,290,579)	11,496,561
2021	Baker County	SLGRP	5,117,533	1,695,628,366	9,849,017,230	881,046	12,318,753,537	5,714,021,704	11,032,795	66,218	-	-	-	-	-	-	8,925,695
2022	Gilliam County	SLGRP	2,032,306	1,695,628,366	9,849,017,230	349,886	12,318,753,537	5,714,021,704	4,381,411	26,297	-	-	(307,463)	-	-	(151,831)	3,948,414
2023	Morrow County Rural School District Board	Indep	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	Deschutes County	SLGRP	62,996,310	1,695,628,366	9,849,017,230	10,845,583	12,318,753,537	5,714,021,704	135,812,578	815,140	(5,524,979)	-	-	-	(27,432,841)	-	103,669,899
2028	Union County	Indep	-	1,695,628,366	9,849,017,230	-	(5,859)	-	(5,859)	-	-	-	-	-	-	-	(5,859)
2035	Hood River County	SLGRP	7,189,948	1,695,628,366	9,849,017,230	1,237,837	12,318,753,537	5,714,021,704	15,500,676	93,034	(4,931,921)	-	-	-	(2,799,086)	-	7,862,703
2036	Clatsop County	SLGRP	12,978,683	1,695,628,366	9,849,017,230	2,234,438	12,318,753,537	5,714,021,704	27,980,502	167,938	(6,999,020)	-	(1,963,517)	-	-	-	19,185,903
2037	Polk County	Indep	17,362,845	1,695,628,366	9,849,017,230	2,989,225	30,668,908	17,362,845	30,668,908	224,666	-	-	-	-	-	-	30,893,574
2038	Multnomah County	SLGRP	340,669,520	1,695,628,366	9,849,017,230	58,650,410	12,318,753,537	5,714,021,704	734,443,107	4,408,089	(50,000,000)	(51,539,153)	-	(81,345,141)	-	-	555,966,902
2039	Malheur County	Indep	7,748,213	1,695,628,366	9,849,017,230	1,333,949	8,454,878	7,748,213	8,454,878	100,258	-	-	-	-	-	-	8,555,136
2040	Benton County	SLGRP	28,254,565	1,695,628,366	9,849,017,230	4,864,368	12,318,753,537	5,714,021,704	60,913,493	365,600	(6,018,038)	-	-	-	(9,643,091)	-	45,617,964
2042	Josephine County	SLGRP	14,973,580	1,695,628,366	9,849,017,230	2,577,884	12,318,753,537	5,714,021,704	32,281,264	193,750	-	-	(2,265,320)	-	Y	-	30,209,694
2043	Lincoln County	SLGRP	4,719,064	1,695,628,366	9,849,017,230	812,444	12,318,753,537	5,714,021,704	10,173,743	61,062	-	-	(713,937)	-	-	(3,992,151)	5,528,717
2044	Crook County	SLGRP	1,632,585	1,695,628,366	9,849,017,230	281,069	12,318,753,537	5,714,021,704	3,519,660	21,125	-	-	-	-	(1,253,469)	-	2,287,316
2050	Wallowa County	Indep	282,838	1,695,628,366	9,849,017,230	48,694	(124,656)	282,838	(124,656)	3,660	-	-	-	-	-	-	(120,996)
2052	Tillamook County	Indep	-	1,695,628,366	9,849,017,230	-	24,017	-	24,017	-	-	-	-	-	-	-	24,017
2099	State Judiciary	Indep	23,539,629	1,695,628,366	-	-	55,014,329	-	23,539,629	55,014,329	-	-	-	-	-	-	55,318,920
2100	City of Roseburg	SLGRP	10,867,005	1,695,628,366	9,849,017,230	1,874,331	12,318,753,537	5,714,021,704	23,471,092	140,872	-	-	(1,647,071)	-	-	-	21,964,893
2101	City of Salem	Indep	80,370,324	1,695,628,366	9,849,017,230	13,836,731	211,082,401	80,370,324	211,082,401	1,039,951	(51,990,373)	-	-	-	-	-	160,131,979
2102	City of Medford	SLGRP	37,630,558	1,695,628,366	9,849,017,230	6,478,559	12,318,753,537	5,714,021,704	81,127,023	486,920	-	-	-	-	-	-	58,463,599
2103	City of Albany	SLGRP	28,268,039	1,695,628,366	9,849,017,230	4,866,687	12,318,753,537	5,714,021,704	60,942,542	365,774	-	-	-	-	(7,562,464)	-	53,745,852
2104	City of Ashland	SLGRP	17,669,978	1,695,628,366	9,849,017,230	3,042,102	12,318,753,537	5,714,021,704	38,094,378	228,640	-	-	(2,673,253)	-	Y	-	35,649,765
2105	City of Astoria	SLGRP	6,319,453	1,695,628,366	9,849,017,230	1,087,971	12,318,753,537	5,714,021,704	13,623,992	81,770	-	-	(956,056)	-	Y	-	12,749,706
2106	City of Beaverton	Indep	40,217,514	1,695,628,366	9,849,017,230	6,923,935	79,230,605	40,217,514	79,230,605	520,394	-	-	-	-	-	-	79,750,999
2107	City of Bend	Indep	44,716,224	1,695,628,366	9,849,017,230	7,698,443	64,102,269	44,716,224	64,102,269	578,605	(10,626,894)	-	-	-	-	-	54,053,980
2109	City of Canby	SLGRP	6,377,640	1,695,628,366	9,849,017,230	1,097,988	12,318,753,537	5,714,021,704	13,749,436	82,523	-	-	-	-	(3,436,689)	-	10,395,270
2110	City of Coquille	SLGRP	1,430,111	1,695,628,366	9,849,017,230	246,211	12,318,753,537	5,714,021,704	3,083,150	18,505	-	-	(216,358)	-	Y	-	2,885,297
2111	City of Eugene	Indep	103,139,916	1,695,628,366	9,849,017,230	17,756,794	241,802,577	103,139,916	241,802,577	1,334,578	-	-	-	-	-	-	243,137,155
2112	City Of Forest Grove	Indep	388,806	1,695,628,366	9,849,017,230	66,938	20,097	388,806	20,097	5,031	-	-	-	-	-	-	25,128
2113	City of Grants Pass	SLGRP	14,020,104	1,695,628,366	9,849,017,230	2,413,732	12,318,753,537	5,714,021,704	30,225,682	181,413	-	-	-	(1,999,119)	-	-	28,407,976
2114	City of Gresham	Indep	46,206,243	1,695,628,366	9,849,017,230	7,954,968	105,888,897	46,206,243	105,888,897	1,195,770	(15,924,427)	-	-	-	-	-	91,160,240
2115	City of Hillsboro	Indep	61,697,202	1,695,628,366	9,849,017,230	10,621,925	78,111,870	61,697,202	78,111,870	798,330	-	-	-	-	-	-	78,910,200
2117	City of McMinnville	SLGRP	12,611,299	1,695,628,366	9,849,017,230	2,171,189	12,318,753,537	5,714,021,704	27,188,466	163,184	-	-	(1,907,936)	-	-	-	25,443,714
2118	City of Ontario	Indep	2,556,588	1,695,628,366	9,849,017,230	440,148	16,973,237	2,556,588	16,973,237	33,081	-	-	-	-	-	-	17,006,318
2119	City of Oregon City	SLGRP	13,064,581	1,695,628,366	9,849,017,230	2,249,227	12,318,753,537	5,714,021,704	28,165,688	169,049	(5,846,594)	-	-	-	-	-	22,488,143
2120	City of Lake Oswego	SLGRP	26,211,021	1,695,628,366	9,849,017,230	4,512,547	12,318,753,537	5,714,021,704	56,507,855	339,157	-	-	-	-	(2,497,446)	-	54,349,566
2121	City of Portland	SLGRP	362,850,562	1,695,628,366	9,849,017,230	62,469,147	12,318,753,537	5,714,021,704	782,262,805	41,920,537	-	-	(54,894,875)	-	-	(141,028,613)	628,259,854
2122	City of Redmond	SLGRP	11,663,526	1,695,628,366	9,849,017,230	2,008,018	12,318,753,537	5,714,021,704	25,145,180	150,920	-	-	-	-	(5,022,340)	-	20,273,760
2123	City of St Helens	SLGRP	4,177,902														

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2125	City of Vernonia	SLGRP	716,202	1,695,628,366	9,849,017,230	123,303	12,318,753,537	5,714,021,704	1,544,047	9,267	-	-	(108,353)	-	(357,490)	-	1,087,471	
2126	City of West Linn	SLGRP	9,165,369	1,695,628,366	9,849,017,230	1,577,930	12,318,753,537	5,714,021,704	19,759,449	118,595	-	-	-	-	(3,338,442)	-	16,539,602	
2127	City of Cottage Grove	Indep	4,080,744	1,695,628,366	9,849,017,230	702,550	11,160,374	4,080,744	11,160,374	52,803	-	-	-	-	-	-	11,213,177	
2128	City of Tillamook	SLGRP	2,023,079	1,695,628,366	9,849,017,230	348,298	12,318,753,537	5,714,021,704	4,361,519	26,178	-	-	-	-	(612,549)	-	3,775,148	
2129	City of Sweet Home	Indep	978,604	1,695,628,366	9,849,017,230	168,479	459,993	978,604	459,993	12,663	-	-	-	-	-	-	472,656	
2131	City of Drain	SLGRP	517,397	1,695,628,366	9,849,017,230	89,076	12,318,753,537	5,714,021,704	1,115,447	6,695	-	-	(78,276)	-	-	-	1,043,866	
2132	Eugene Water & Electric Board	Indep	44,353,971	1,695,628,366	9,849,017,230	7,636,077	126,266,697	44,353,971	126,266,697	573,918	(4,925,816)	-	-	-	-	-	121,914,799	
2135	McMinnville Water & Light Department	SLGRP	4,843,460	1,695,628,366	9,849,017,230	833,861	12,318,753,537	5,714,021,704	10,441,926	62,672	-	-	(732,757)	-	-	-	5,093,265	
2138	City of Hood River	SLGRP	4,257,140	1,695,628,366	9,849,017,230	732,919	12,318,753,537	5,714,021,704	9,177,889	55,085	-	-	(644,053)	-	(281,839)	-	8,207,082	
2139	City of Reedsport	SLGRP	1,504,134	1,695,628,366	9,849,017,230	258,955	12,318,753,537	5,714,021,704	3,242,735	19,463	-	-	(227,557)	-	(1,639,074)	-	1,395,567	
2140	City of Lebanon	SLGRP	5,982,857	1,695,628,366	9,849,017,230	1,030,022	12,318,753,537	5,714,021,704	12,898,331	77,415	-	-	-	-	(2,994,161)	-	9,981,585	
2142	City of Sherwood	SLGRP	7,063,992	1,695,628,366	9,849,017,230	1,216,152	12,318,753,537	5,714,021,704	15,229,129	91,404	-	-	(1,068,696)	-	(157,798)	-	14,094,039	
2143	City of Oakland	SLGRP	169,993	1,695,628,366	9,849,017,230	29,266	12,318,753,537	5,714,021,704	366,485	2,200	-	-	-	-	-	Y	368,685	
2145	City of Vale	SLGRP	460,768	1,695,628,366	9,849,017,230	79,327	12,318,753,537	5,714,021,704	993,361	5,962	-	-	(69,709)	-	-	Y	929,814	
2146	City of Prineville	Indep	4,039,242	1,695,628,366	9,849,017,230	695,405	6,920,685	4,039,242	6,920,685	52,266	(3,105,926)	-	-	-	-	-	3,867,025	
2147	City of Wheeler	SLGRP	168,865	1,695,628,366	9,849,017,230	29,072	12,318,753,537	5,714,021,704	364,053	2,185	-	-	-	-	-	-	366,238	
2148	City of Klamath Falls	SLGRP	9,652,831	1,695,628,366	9,849,017,230	1,661,853	12,318,753,537	5,714,021,704	20,810,360	124,903	-	-	(1,460,356)	-	(5,965,252)	-	13,509,655	
2149	City of Canyonville	Indep	337,711	1,695,628,366	9,849,017,230	58,141	503,909	337,711	503,909	4,370	-	-	-	-	-	-	508,279	
2150	City of Bandon	SLGRP	2,124,320	1,695,628,366	9,849,017,230	365,728	12,318,753,537	5,714,021,704	4,579,782	27,488	-	-	(321,384)	-	(51,481)	-	4,234,405	
2152	City of Coos Bay	Indep	7,177,395	1,695,628,366	9,849,017,230	1,235,676	16,810,298	7,177,395	16,810,298	92,872	-	-	-	-	-	-	16,903,171	
2154	City of Pendleton	SLGRP	8,563,098	1,695,628,366	9,849,017,230	1,474,242	12,318,753,537	5,714,021,704	18,461,024	110,802	(3,181,522)	-	-	(1,295,493)	-	-	14,094,810	
2155	City of Corvallis	SLGRP	29,078,160	1,695,628,366	9,849,017,230	5,006,160	12,318,753,537	5,714,021,704	62,689,066	376,256	(7,691,381)	-	-	-	(13,323,171)	-	42,050,770	
2157	City of Monmouth	SLGRP	3,440,459	1,695,628,366	9,849,017,230	592,317	12,318,753,537	5,714,021,704	7,417,222	44,518	-	-	(1,477,962)	-	-	-	5,983,778	
2158	City of Milton-Freewater	SLGRP	4,225,913	1,695,628,366	9,849,017,230	727,542	12,318,753,537	5,714,021,704	9,110,568	54,681	-	-	(639,329)	-	-	Y	8,525,920	
2159	City of Baker City	SLGRP	3,524,609	1,695,628,366	9,849,017,230	606,804	12,318,753,537	5,714,021,704	7,598,639	45,607	-	-	(533,230)	-	(134,599)	-	6,976,417	
2160	City of Hermiston	SLGRP	5,916,181	1,695,628,366	9,849,017,230	1,018,543	12,318,753,537	5,714,021,704	12,754,585	76,552	-	-	-	-	(699,390)	-	12,131,747	
2161	City of Pilot Rock	SLGRP	270,142	1,695,628,366	9,849,017,230	46,508	12,318,753,537	5,714,021,704	582,394	3,495	-	-	(40,869)	-	-	Y	545,020	
2162	City of Clatskanie	Indep	753,673	1,695,628,366	9,849,017,230	129,574	3,083,737	753,673	3,083,737	9,752	-	-	-	-	-	-	3,093,489	
2163	City of Milwaukie	SLGRP	10,116,308	1,695,628,366	9,849,017,230	1,741,646	12,318,753,537	5,714,021,704	21,809,561	130,900	(3,034,927)	-	-	(1,530,474)	-	(686,501)	-	16,688,559
2165	City of Cornelius	Indep	2,381,110	1,695,628,366	9,849,017,230	409,937	3,643,403	2,381,110	3,643,403	30,810	-	-	-	-	-	-	3,674,213	
2166	City of Nyssa	SLGRP	730,342	1,695,628,366	9,849,017,230	125,737	12,318,753,537	5,714,021,704	1,574,531	9,450	-	-	(110,492)	-	(36,507)	-	1,436,982	
2167	City of Athena	Indep	274,856	1,695,628,366	9,849,017,230	47,320	302,798	274,856	302,798	3,556	-	-	-	-	-	-	306,354	
2168	City of Oakridge	SLGRP	1,318,610	1,695,628,366	9,849,017,230	227,015	12,318,753,537	5,714,021,704	2,842,767	17,062	-	-	(199,490)	-	-	Y	2,660,339	
2170	City of Madras	SLGRP	1,764,637	1,695,628,366	9,849,017,230	303,804	12,318,753,537	5,714,021,704	3,804,348	22,833	-	-	-	-	(562,238)	-	3,264,943	
2172	City of Sandy	SLGRP	4,337,699	1,695,628,366	9,849,017,230	746,788	12,318,753,537	5,714,021,704	9,351,565	56,128	-	-	(656,241)	-	(264,370)	-	8,487,082	
2174	City of Mt Angel	Indep	936,723	1,695,628,366	9,849,017,230	161,268	1,075,847	936,723	1,075,847	12,121	-	-	-	-	-	-	1,087,968	
2175	City of Umatilla	SLGRP	1,909,538	1,695,628,366	9,849,017,230	328,750	12,318,753,537	5,714,021,704	4,116,738	24,708	-	-	(288,890)	-	(1,431,528)	-	2,421,028	
2176	City of Scappoose	SLGRP	2,249,922	1,695,628,366	9,849,017,230	387,351	12,318,753,537	5,714,021,704	4,850,565	29,113	-	-	-	-	(262,558)	-	4,617,120	
2177	City of Condon	SLGRP	232,737	1,695,628,366	9,849,017,230	40,069	12,318,753,537	5,714,021,704	501,753	3,011	-	-	-	-	-	Y	504,764	
2178	City of Boardman	SLGRP	1,050,408	1,695,628,366	9,849,017,230	180,841	12,318,753,537	5,714,021,704	2,264,555	13,592	-	-	(158,914)	-	(56,376)	-	2,062,857	
2179	City of Estacada	SLGRP	1,069,304	1,695,628,366	9,849,017,230	184,094	12,318,753,537	5,714,021,704	2,305,293	13,836	-	-	(161,773)	-	-	Y	2,157,356	
2180	City of Enterprise	SLGRP	691,296	1,695,628,366	9,849,017,230	119,015	12,318,753,537	5,714,021,704	1,490,352	8,945	-	-	-	-	(4,286)	-	1,495,011	
2181	City of Central Point	SLGRP	4,750,848	1,695,628,366	9,849,017,230	817,916	12,318,753,537	5,714,021,704	10,242,265	61,474	-	-	-	-	(1,111,168)	-	9,192,571	
2182	City of Cascade Locks	SLGRP	569,523	1,695,628,366	9,849,017,230	98,050	12,318,753,537	5,714,021,704	1,227,824	7,369	-	-	(86,162)	-	-	Y	1,149,031	
2183	City of Myrtle Point	SLGRP	1,212,091	1,695,628,366	9,849,017,230	208,676	12,318,753,537	5,714,021,704	2,613,125	15,684	-	-	(183,375)	-	(811,903)	-	1,633,531	
2184	City of Port Orford	SLGRP	473,969	1,695,628,366	9,849,017,230	81,600	12,318,753,537	5,714,021,704	1,021,821	6,133	-	-	(71,706)	-	(39,234)	-	917,014	
2185	City of Wood Village	SLGRP	948,828	1,695,628,366	9,849,017,230	163,352	12,318,753,537	5,714,021,704	2,045,561	24,555	-	-	(143,546)	-	(146,654)	-	1,779,916	
2186	City of Chiloquin	Indep	179,420	1,695,628,366	9,849,017,230	30,889	(35,246)	179,420	2,322	-	-	-	-	-	-	-	(32,924)	
2187	City of Philomath	SLGRP	1,713,570	1,695,628,366	9,849,017,230	295,012	12,318,753,537	5,714,021,704	3,694,254	22,173	-	-	(259,242)	-	(415,080)	-	3,042,105	
2188	City of Talent	SLGRP	1,499,963	1,695,628,366	9,849,017,230	258,237	12,318,753,537	5,714,021,704	3,233,742	19,409	-	-	-	-	(687,167)	-	2,565,984	
2189	City of Willamina	Indep	314,002	1,695,628,366	9,849,017,230	54,059	(672,611)	314,002	(672,611)	4,063	-	-	-	-	-	-	(668,548)	
2191	City of Huntington	SLGRP	94,590	1,695,628,366	9,849,017,230	16,285	12,318,753,537	5,714,021,704	203,925	1,224	-	-	(14,310)	-	-	Y	190,839	
2192	City of North Plains	SLGRP	638,699	1,695,628,366	9,849,017,230	109,960	12,318,753,537	5,714,021,704	1,376,959	8,264	-	-	(96,627)	-	(152,009)	-	1,136,567	
2193	City of Heppner	SLGRP	309,221	1,695,628,366	9,849,017,230	53,236	12,318,753,537	5,714,021,704	666,644	4,001	-	-	(46,781)	-	(482,234)	-	141,630	
2194	City of Cave Junction	SLGRP	420,347	1,695,628,366	9,849,017,230	72,368	12,318,753,537	5,714,021,704	906,218	5,439	-	-	(63,593)	-	(51,182)	-	796,882	
2195	City of Metolius	Indep	81,101	1,695,628,366	9,849,017,230	13,963	(254,626)	81,101	1,049	-	-	-	-	-	-	-	(253,577)	
2196	City of Hubbard	SLGRP	670,280	1,695,628,366	9,849,017,230	115,397	12,318,753,537	5,714,021,704	1,445,044	8,673	-	-	-	-	(10,433)	-	1,443,284	
2197	City of Myrtle Creek	SLGRP	876,157	1,695,628,366	9,849,017,230	150,841	12,318,753,537	5,714,021,704	1,888,891	11,337	-	-	(132,552)	-	(386,023)	-	1,381,653	
2198	City of Carlton	SLGRP	578,776	1,695,628,366	9,849,017,230	99,643	12,318,753,537	5,714,021,704	1,247,772	7,489								

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2199	City of Junction City	SLGRP	2,440,317	1,695,628,366	9,849,017,230	420,130	12,318,753,537	5,714,021,704	5,261,034	31,576	-	-	(369,190)	-	(151,169)	-	4,772,251
2200	City of Wallowa	SLGRP	149,901	1,695,628,366	9,849,017,230	25,807	12,318,753,537	5,714,021,704	323,169	1,940	-	(22,678)	-	(82,560)	-	219,871	
2201	City of Coburg	SLGRP	618,417	1,695,628,366	9,849,017,230	106,468	12,318,753,537	5,714,021,704	1,333,234	8,002	-	-	-	(540,128)	-	801,108	
2202	City of Dallas	SLGRP	4,700,235	1,695,628,366	9,849,017,230	809,203	12,318,753,537	5,714,021,704	10,133,150	60,819	(114,162)	(711,088)	-	-	-	9,368,719	
2203	City of Rockaway Beach	SLGRP	1,009,773	1,695,628,366	9,849,017,230	173,845	12,318,753,537	5,714,021,704	2,176,951	13,066	-	-	-	(291,142)	-	1,898,875	
2204	City of Burns	SLGRP	766,312	1,695,628,366	9,849,017,230	131,930	12,318,753,537	5,714,021,704	1,652,078	9,916	-	-	-	(398,892)	-	1,263,102	
2205	City of Elgin	SLGRP	451,357	1,695,628,366	9,849,017,230	77,707	12,318,753,537	5,714,021,704	973,072	5,840	-	-	(68,285)	(1,077,986)	-	(167,359)	
2206	City of Weston	SLGRP	190,947	1,695,628,366	9,849,017,230	32,874	12,318,753,537	5,714,021,704	411,659	2,471	-	-	-	(237,765)	-	176,365	
2207	City of Mill City	SLGRP	236,704	1,695,628,366	9,849,017,230	40,751	12,318,753,537	5,714,021,704	510,306	3,063	-	-	(35,810)	-	-	477,559	
2208	City of Fairview	SLGRP	2,703,792	1,695,628,366	9,849,017,230	465,491	12,318,753,537	5,714,021,704	5,829,055	69,971	-	-	-	(875,073)	Y	5,023,953	
2209	City of Monroe	SLGRP	99,159	1,695,628,366	9,849,017,230	17,071	12,318,753,537	5,714,021,704	213,775	1,283	-	-	-	(167,361)	-	47,697	
2210	City of Helix	Indep	-	1,695,628,366	9,849,017,230	-	(1,088)	-	(1,088)	-	-	-	-	-	-	(1,088)	
2211	City of Jefferson	SLGRP	365,096	1,695,628,366	9,849,017,230	62,856	12,318,753,537	5,714,021,704	787,104	4,724	-	-	(55,235)	(1,377,779)	-	(641,186)	
2212	Town of Lakeview	SLGRP	1,017,309	1,695,628,366	9,849,017,230	175,142	12,318,753,537	5,714,021,704	2,193,198	13,163	-	-	(153,906)	(949,596)	-	1,102,859	
2213	City of Stanfield	Indep	427,756	1,695,628,366	9,849,017,230	73,643	(523,282)	427,756	(523,282)	5,535	-	-	-	-	-	(517,747)	
2214	City of Yamhill	SLGRP	444,795	1,695,628,366	9,849,017,230	76,577	12,318,753,537	5,714,021,704	958,925	5,755	-	-	-	(215,959)	-	748,721	
2215	City of Powers	Indep	69,648	1,695,628,366	9,849,017,230	11,991	(102,881)	69,648	(102,881)	901	-	-	-	-	-	(101,980)	
2216	City of Brookings	SLGRP	2,772,878	1,695,628,366	9,849,017,230	477,385	12,318,753,537	5,714,021,704	5,977,996	35,880	-	-	(419,503)	(219,173)	-	5,375,200	
2217	City of Sutherlin	SLGRP	2,316,372	1,695,628,366	9,849,017,230	398,792	12,318,753,537	5,714,021,704	4,993,823	29,973	-	-	(350,439)	(1,666,009)	-	3,007,348	
2218	City of Prairie City	Indep	204,917	1,695,628,366	9,849,017,230	35,279	332,372	204,917	332,372	2,652	-	-	-	-	-	335,024	
2219	City of Sheridan	Indep	955,992	1,695,628,366	9,849,017,230	164,586	1,321,366	955,992	1,321,366	12,370	-	-	-	-	-	1,333,736	
2220	City of Garibaldi	SLGRP	414,505	1,695,628,366	9,849,017,230	71,362	12,318,753,537	5,714,021,704	893,624	5,363	-	-	-	-	Y	898,987	
2221	City of Sisters	SLGRP	785,821	1,695,628,366	9,849,017,230	135,289	12,318,753,537	5,714,021,704	1,694,137	10,168	-	-	(118,885)	(327,783)	-	1,257,637	
2222	City of Jacksonville	Indep	1,064,067	1,695,628,366	9,849,017,230	183,192	1,336,693	1,064,067	1,336,693	13,768	-	-	-	-	-	1,350,461	
2223	City of Cannon Beach	SLGRP	2,318,908	1,695,628,366	9,849,017,230	399,228	12,318,753,537	5,714,021,704	4,999,291	30,005	-	-	(350,823)	(405,331)	-	4,273,142	
2224	City of Falls City	SLGRP	156,747	1,695,628,366	9,849,017,230	26,986	12,318,753,537	5,714,021,704	337,928	2,028	-	-	-	(74,312)	-	265,644	
2225	City of Echo	SLGRP	214,720	1,695,628,366	9,849,017,230	36,967	12,318,753,537	5,714,021,704	462,911	2,778	-	-	(32,485)	-	Y	433,204	
2226	City of Hines	SLGRP	348,125	1,695,628,366	9,849,017,230	59,934	12,318,753,537	5,714,021,704	750,516	4,505	-	-	(52,667)	(36,551)	-	665,803	
2227	Town Of Bonanza	Indep	-	1,695,628,366	9,849,017,230	-	(64,507)	-	(64,507)	-	-	-	-	-	-	(64,507)	
2228	City of Turner	SLGRP	401,755	1,695,628,366	9,849,017,230	69,167	12,318,753,537	5,714,021,704	866,136	5,199	-	-	-	(23,135)	-	848,200	
2229	City of John Day	SLGRP	642,296	1,695,628,366	9,849,017,230	110,579	12,318,753,537	5,714,021,704	1,384,714	8,311	-	-	-	(743,320)	-	649,705	
2231	City of Banks	SLGRP	270,692	1,695,628,366	9,849,017,230	46,603	12,318,753,537	5,714,021,704	583,580	3,503	-	-	-	(295,996)	-	291,087	
2232	City of Joseph	Indep	79,222	1,695,628,366	9,849,017,230	13,639	392,981	79,222	392,981	1,025	-	-	-	-	-	394,006	
2233	City of Lafayette	SLGRP	506,977	1,695,628,366	9,849,017,230	87,282	12,318,753,537	5,714,021,704	1,092,982	6,560	-	-	-	(201,716)	-	897,826	
2234	City of Aumsville	SLGRP	947,664	1,695,628,366	9,849,017,230	163,152	12,318,753,537	5,714,021,704	2,043,051	12,262	-	-	(143,370)	(377,802)	-	1,534,141	
2235	City of Amity	SLGRP	289,247	1,695,628,366	9,849,017,230	49,797	12,318,753,537	5,714,021,704	623,582	3,743	-	-	-	(277,431)	-	349,894	
2236	City of Creswell	SLGRP	844,918	1,695,628,366	9,849,017,230	145,463	12,318,753,537	5,714,021,704	1,821,543	10,933	-	-	-	(154,703)	-	1,677,773	
2237	City of Troutdale	SLGRP	2,617,145	1,695,628,366	9,849,017,230	450,573	12,318,753,537	5,714,021,704	5,642,254	67,729	-	-	-	(2,883,680)	-	2,826,303	
2238	City of Warrenton	SLGRP	2,685,412	1,695,628,366	9,849,017,230	462,326	12,318,753,537	5,714,021,704	5,789,430	34,748	-	-	-	(560,043)	-	5,264,135	
2240	City of Wilsonville	SLGRP	8,674,598	1,695,628,366	9,849,017,230	1,493,438	12,318,753,537	5,714,021,704	18,701,405	112,245	-	-	(1,312,361)	(470,761)	-	17,030,528	
2241	City of Bay City	SLGRP	380,361	1,695,628,366	9,849,017,230	65,484	12,318,753,537	5,714,021,704	820,013	4,922	-	-	(57,544)	(113,614)	-	653,777	
2242	City of Gaston	SLGRP	19,703	1,695,628,366	9,849,017,230	3,392	12,318,753,537	5,714,021,704	42,477	255	-	-	(2,981)	(411,934)	-	(372,183)	
2243	City Of Brownsville	Indep	-	1,695,628,366	9,849,017,230	-	611,509	-	611,509	-	-	-	-	-	-	611,509	
2244	City of Lakeside	SLGRP	292,141	1,695,628,366	9,849,017,230	50,296	12,318,753,537	5,714,021,704	629,821	3,780	-	-	(44,197)	(287,392)	-	302,012	
2245	City of Dundee	SLGRP	601,905	1,695,628,366	9,849,017,230	103,625	12,318,753,537	5,714,021,704	1,297,636	7,788	-	-	-	(162,250)	-	1,143,174	
2246	City of Merrill	Indep	97,767	1,695,628,366	9,849,017,230	16,832	(9,683)	97,767	(9,683)	1,265	-	-	-	-	-	(8,418)	
2247	City of Malin	SLGRP	105,824	1,695,628,366	9,849,017,230	18,219	12,318,753,537	5,714,021,704	228,144	1,369	-	-	(16,010)	(34,619)	-	178,884	
2248	City of Fossil	Indep	85,351	1,695,628,366	9,849,017,230	14,694	165,295	85,351	165,295	1,104	-	-	-	-	-	166,399	
2249	City of Phoenix	SLGRP	941,287	1,695,628,366	9,849,017,230	162,054	12,318,753,537	5,714,021,704	2,029,303	12,180	-	-	-	(1,129,883)	-	911,600	
2250	City of Gold Beach	Indep	797,051	1,695,628,366	9,849,017,230	137,222	299,083	797,051	299,083	10,313	-	-	-	-	-	309,396	
2251	City of Rogue River	SLGRP	672,553	1,695,628,366	9,849,017,230	115,788	12,318,753,537	5,714,021,704	1,449,945	8,702	-	-	(101,749)	-	Y	1,356,898	
2252	City of Dayton	SLGRP	447,788	1,695,628,366	9,849,017,230	77,092	12,318,753,537	5,714,021,704	965,378	5,794	-	-	(67,745)	(237,785)	-	665,642	
2253	Town of Butte Falls	Indep	46,022	1,695,628,366	9,849,017,230	7,923	39,333	46,022	39,333	596	-	-	-	-	-	39,929	
2254	City of Shady Cove	SLGRP	187,260	1,695,628,366	9,849,017,230	32,239	12,318,753,537	5,714,021,704	403,710	2,423	-	-	-	(330,210)	-	75,923	
2255	Town of Canyon City	SLGRP	146,725	1,695,628,366	9,849,017,230	25,260	12,318,753,537	5,714,021,704	316,322	1,899	-	-	(22,198)	-	Y	296,023	
2256	City of Jordan Valley	SLGRP	61,774	1,695,628,366	9,849,017,230	10,635	12,318,753,537	5,714,021,704	133,177	799	-	-	(9,346)	(211,334)	-	(86,704)	
2257	City of Culver	Indep	122,888	1,695,628,366	9,849,017,230	21,157	545,854	122,888	545,854	1,590	-	-	-	-	-	547,444	
2258	City of Adair Village	SLGRP	206,251	1,695,628,366	9,849,017,230	35,509	12,318,753,537	5,714,021,704	444,653	2,669	-	-	(31,203)	-	Y	416,119	
2259	Town Of Hammond	Indep	-	1,695,628,366	9,849,017,230	-	(56,638)	-	(56,638)	-	-	-	-	-	-	(56,638)	

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2260	City of Riddle	SLGRP	325,492	1,695,628,366	9,849,017,230	56,037	12,318,753,537	5,714,021,704	701,722	4,212	-	-	-	-	(105,095)	-	600,839
2261	City of Waldport	Indep	784,239	1,695,628,366	9,849,017,230	135,016	12,318,753,537	784,239	264,647	10,148	-	-	-	-	-	-	274,795
2262	City of Dufur	Indep	83,925	1,695,628,366	9,849,017,230	14,449	12,318,753,537	83,925	232,965	1,086	-	-	-	-	-	-	234,051
2263	City of La Grande	SLGRP	2,363,389	1,695,628,366	9,849,017,230	406,886	12,318,753,537	5,714,021,704	5,095,187	30,581	-	-	(357,552)	-	(1,046,729)	-	3,721,487
2264	City of Gervais	Indep	612,018	1,695,628,366	9,849,017,230	105,366	12,318,753,537	612,018	301,857	7,919	-	-	-	-	-	-	309,776
2265	City of Westfir	SLGRP	36,051	1,695,628,366	9,849,017,230	6,207	12,318,753,537	5,714,021,704	77,722	466	-	-	-	-	(64,604)	-	13,584
2266	City of Irrigon	SLGRP	468,660	1,695,628,366	9,849,017,230	80,686	12,318,753,537	5,714,021,704	1,010,375	6,064	-	-	(70,903)	-	(59,926)	-	885,610
2267	City of Independence	SLGRP	2,811,435	1,695,628,366	9,849,017,230	484,023	12,318,753,537	5,714,021,704	6,061,121	36,379	-	-	(425,336)	-	(621,748)	-	5,050,416
2268	City of Harrisburg	SLGRP	716,594	1,695,628,366	9,849,017,230	123,370	12,318,753,537	5,714,021,704	1,544,892	9,272	-	-	(108,412)	-	(59,879)	-	1,385,873
2269	City of Durham	SLGRP	94,644	1,695,628,366	9,849,017,230	18,294	12,318,753,537	5,714,021,704	204,041	1,225	-	-	-	-	(33,644)	-	171,622
2270	City of Lyons	SLGRP	69,472	1,695,628,366	9,849,017,230	11,960	12,318,753,537	5,714,021,704	149,773	899	-	-	-	-	(18,161)	-	132,511
2271	City of Columbia City	SLGRP	476,417	1,695,628,366	9,849,017,230	82,021	12,318,753,537	5,714,021,704	1,027,099	6,165	-	-	-	(72,076)	-	958,317	
2272	City of Aurora	SLGRP	227,206	1,695,628,366	9,849,017,230	39,116	12,318,753,537	5,714,021,704	489,829	2,940	-	-	-	-	(259,377)	-	233,392
2273	City of Silverton	SLGRP	2,899,005	1,695,628,366	9,849,017,230	499,099	12,318,753,537	5,714,021,704	6,249,911	37,512	(589,348)	-	-	(438,584)	-	5,234,708	
2274	City of Gold Hill	SLGRP	130,883	1,695,628,366	9,849,017,230	22,533	12,318,753,537	5,714,021,704	282,168	1,694	-	-	-	(19,801)	-	27,019	
2275	City of Toledo	SLGRP	2,090,407	1,695,628,366	9,849,017,230	359,889	12,318,753,537	5,714,021,704	4,506,670	27,049	-	-	-	(316,253)	-	2,325,759	
2276	City of Newport	SLGRP	2,431,483	1,695,628,366	9,849,017,230	418,609	12,318,753,537	5,714,021,704	5,241,989	31,462	-	-	-	(367,854)	-	3,635,206	
2277	City Of Rajneeshpuram	Indep	-	1,695,628,366	9,849,017,230	-	(270,982)	-	(270,982)	-	-	-	-	-	-	-	(270,982)
2278	City of Springfield	SLGRP	29,933,885	1,695,628,366	9,849,017,230	5,153,483	12,318,753,537	5,714,021,704	64,533,908	387,329	-	-	-	-	(19,893,561)	-	45,027,676
2279	City of Keizer	Indep	6,775,495	1,695,628,366	9,849,017,230	1,166,484	8,137,300	6,775,495	8,137,300	87,671	-	-	-	-	-	-	8,224,971
2280	City of Winston	SLGRP	1,115,882	1,695,628,366	9,849,017,230	192,113	12,318,753,537	5,714,021,704	2,405,709	14,439	-	-	(168,819)	-	(1,107,052)	-	1,144,277
2281	City of Manzanita	SLGRP	528,391	1,695,628,366	9,849,017,230	90,969	12,318,753,537	5,714,021,704	1,139,148	6,837	-	-	-	(79,939)	-	1,006,107	
2282	City of Eagle Point	Indep	802,032	1,695,628,366	9,849,017,230	138,080	1,349,458	802,032	1,349,458	10,378	-	-	-	-	-	-	1,359,836
2283	City of Maupin	Indep	312,008	1,695,628,366	9,849,017,230	53,716	437,028	312,008	437,028	4,037	-	-	-	-	-	-	441,065
2284	City of Halsey	SLGRP	225,044	1,695,628,366	9,849,017,230	38,744	12,318,753,537	5,714,021,704	485,168	2,912	-	-	-	(134,449)	-	353,631	
2285	City of Veneta	SLGRP	957,843	1,695,628,366	9,849,017,230	164,904	12,318,753,537	5,714,021,704	2,064,996	12,394	-	-	(144,910)	-	(207,376)	-	1,725,104
2286	City of Millersburg	SLGRP	156,836	1,695,628,366	9,849,017,230	27,001	12,318,753,537	5,714,021,704	338,120	2,029	-	-	-	(32,554)	-	307,595	
2287	City of King City	SLGRP	351,657	1,695,628,366	9,849,017,230	60,542	12,318,753,537	5,714,021,704	758,131	4,550	-	-	-	-	(148,480)	-	613,201
2288	City of Tualatin	SLGRP	10,919,453	1,695,628,366	9,849,017,230	1,879,917	12,318,753,537	5,714,021,704	23,541,046	141,292	-	-	(1,651,980)	-	-	Y	22,030,358
2289	City Of St Paul	Indep	-	1,695,628,366	9,849,017,230	-	(33,507)	-	(33,507)	-	-	-	-	-	-	-	(33,507)
2290	City of Molalla	Indep	2,955,866	1,695,628,366	9,849,017,230	508,888	1,228,187	2,955,866	1,228,187	38,247	-	-	-	-	-	-	1,266,434
2291	City of Florence	SLGRP	3,077,858	1,695,628,366	9,849,017,230	529,891	12,318,753,537	5,714,021,704	6,635,497	39,826	-	-	-	-	(2,721,015)	-	3,954,308
2292	City of North Bend	SLGRP	3,853,107	1,695,628,366	9,849,017,230	663,359	12,318,753,537	5,714,021,704	8,306,842	49,857	-	-	(582,928)	-	(941,131)	-	6,832,640
2293	City of Lowell	SLGRP	213,591	1,695,628,366	9,849,017,230	36,772	12,318,753,537	5,714,021,704	460,477	2,764	-	-	-	-	(74,195)	-	389,046
2294	City of Depoe Bay	SLGRP	681,341	1,695,628,366	9,849,017,230	117,301	12,318,753,537	5,714,021,704	1,468,890	8,816	-	-	(103,079)	-	(4,238)	-	1,370,389
2295	City of Tigard	SLGRP	6,504,281	1,695,628,366	9,849,017,230	1,119,791	12,318,753,537	5,714,021,704	14,022,459	84,162	-	-	(984,019)	-	(3,066,998)	-	10,055,604
2296	City of Happy Valley	SLGRP	4,129,782	1,695,628,366	9,849,017,230	710,992	12,318,753,537	5,714,021,704	8,903,321	53,437	-	-	(624,786)	-	-	-	8,331,972
2297	City of Rainier	Indep	1,012,188	1,695,628,366	9,849,017,230	174,261	1,448,206	1,012,188	1,448,206	13,097	-	-	-	-	-	-	1,461,303
2298	City of Lincoln City	SLGRP	7,225,861	1,695,628,366	9,849,017,230	1,244,020	12,318,753,537	5,714,021,704	15,578,100	93,499	-	-	-	-	(4,114,692)	-	11,556,907
2299	City of Dunes City	SLGRP	5,818	1,695,628,366	9,849,017,230	1,002	12,318,753,537	5,714,021,704	12,543	75	-	-	(880)	-	-	Y	11,738
2300	City of Yachats	SLGRP	436,035	1,695,628,366	9,849,017,230	75,609	12,318,753,537	5,714,021,704	940,040	5,642	-	-	-	-	(278,391)	-	667,291
2301	City of Moro	SLGRP	82,572	1,695,628,366	9,849,017,230	14,216	12,318,753,537	5,714,021,704	178,015	1,068	-	-	-	-	(84,358)	-	94,725
2302	City of Mt. Vernon	SLGRP	152,518	1,695,628,366	9,849,017,230	26,258	12,318,753,537	5,714,021,704	328,811	1,974	-	-	-	-	(92,195)	-	238,590
2303	City of Woodburn	SLGRP	7,923,911	1,695,628,366	9,849,017,230	1,364,198	12,318,753,537	5,714,021,704	17,083,013	102,531	-	-	(1,198,791)	-	(1,618,913)	-	14,367,840
2304	City of Gladstone	SLGRP	2,993,957	1,695,628,366	9,849,017,230	515,446	12,318,753,537	5,714,021,704	6,454,616	38,740	-	-	-	-	(1,363,657)	-	5,129,699
2305	City of Elkton	SLGRP	36,880	1,695,628,366	9,849,017,230	6,349	12,318,753,537	5,714,021,704	79,509	477	-	-	(5,579)	-	-	Y	74,407
2306	City of Imbler	SLGRP	3,983	1,695,628,366	9,849,017,230	686	12,318,753,537	5,714,021,704	8,587	52	-	-	(603)	-	-	Y	8,036
2307	City of Yoncalla	SLGRP	218,665	1,695,628,366	9,849,017,230	37,646	12,318,753,537	5,714,021,704	471,416	2,829	-	-	(33,081)	-	(6,174)	-	434,990
2308	City of North Powder	SLGRP	65,466	1,695,628,366	9,849,017,230	11,271	12,318,753,537	5,714,021,704	141,137	847	-	-	-	-	(19,275)	-	122,709
2309	City of Gearhart	Indep	583,245	1,695,628,366	9,849,017,230	100,413	582,589	583,245	582,589	7,547	-	-	-	-	-	-	590,136
2501	Port of The Dalles	SLGRP	227,987	1,695,628,366	9,849,017,230	39,251	12,318,753,537	5,714,021,704	491,513	2,950	-	-	(34,492)	-	(224,908)	-	235,063
2507	Port of Astoria	Indep	1,617,954	1,695,628,366	9,849,017,230	278,551	896,733	1,617,954	896,733	20,935	-	-	-	-	-	-	917,668
2508	Multnomah Drainage	SLGRP	1,727,752	1,695,628,366	9,849,017,230	297,454	12,318,753,537	5,714,021,704	3,724,829	22,356	-	-	(261,388)	-	-	Y	3,485,797
2510	Horsefly Irrigation District	SLGRP	56,054	1,695,628,366	9,849,017,230	9,650	12,318,753,537	5,714,021,704	120,846	725	-	-	-	-	-	Y	121,571
2511	Grants Pass Irrigation District	SLGRP	561,890	1,695,628,366	9,849,017,230	96,736	12,318,753,537	5,714,021,704	1,211,368	7,271	-	-	(85,007)	-	-	Y	1,133,632
2512	Port of Portland	SLGRP	69,493,422	1,695,628,366	9,849,017,230	11,964,140	12,318,753,537	5,714,021,704	149,819,581	899,209	(30,521,966)	-	(10,513,509)	-	(781,427)	-	108,901,888
2513	Port of Coos Bay	SLGRP	1,624,823	1,695,628,366	9,849,017,230	279,733	12,318,753,537	5,714,021,704	3,502,926	21,024	-	-	-	-	(204,242)	-	3,319,708
2515	Klamath County Fire District 1	Indep	4,948,399	1,695,628,366	9,849,017,230	851,927	17,971,106	4,948,399	17,971,106	64,030	-	-	-	-	-	-	18,035,136
2518	Clackamas County Housing Authority	Indep	2,299,496	1,695,628,366	9,849,017,230	395,886	4,291,288	2,299,496	4,291,288	29,754	-	-	-	-	-	-	4,321,042



Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2519	Home Forward	SLGRP	14,596,720	1,695,628,366	9,849,017,230	2,513,003	12,318,753,537	5,714,021,704	31,468,798	188,874	-	-	-	(6,596,496)	-	25,061,176
2521	League of Oregon Cities	Indep	1,458,790	1,695,628,366	9,849,017,230	251,148	1,365,550	1,458,790	1,365,550	18,876	-	-	-	-	-	1,384,426
2522	Lane Council of Governments	SLGRP	11,133,512	1,695,628,366	9,849,017,230	1,916,770	12,318,753,537	5,714,021,704	24,002,532	144,062	-	-	-	(1,442,128)	-	22,704,466
2526	Clatskanie PUD	SLGRP	3,427,640	1,695,628,366	9,849,017,230	590,110	12,318,753,537	5,714,021,704	7,389,586	44,352	-	(518,560)	-	-	Y	6,915,378
2527	Deschutes Valley Water District	Indep	1,461,471	1,695,628,366	9,849,017,230	251,610	4,001,023	1,461,471	4,001,023	18,911	-	-	-	-	-	4,019,934
2528	Columbia River Fire & Rescue	SLGRP	4,109,578	1,695,628,366	9,849,017,230	707,514	12,318,753,537	5,714,021,704	8,859,763	53,176	-	(621,729)	-	(2,470,642)	-	5,820,568
2529	East Fork Irrigation District	Indep	236,657	1,695,628,366	9,849,017,230	40,743	95,986	236,657	95,986	3,062	-	-	-	-	-	99,048
2530	River Road Water District	Indep	-	1,695,628,366	9,849,017,230	-	848,134	-	848,134	-	-	-	-	-	-	848,134
2531	Oregon School Boards Association	SLGRP	2,866,731	1,695,628,366	9,849,017,230	493,543	12,318,753,537	5,714,021,704	6,180,332	37,094	-	-	-	-	Y	6,217,426
2533	Owyhee Irrigation District	Indep	1,373,089	1,695,628,366	9,849,017,230	236,394	2,854,175	1,373,089	2,854,175	17,767	-	-	-	-	-	2,871,942
2535	Athena Cemetary Maintenance District 1	Indep	-	1,695,628,366	9,849,017,230	-	(22,848)	-	(22,848)	-	-	-	-	-	-	(22,848)
2536	Valley View Cemetery	Indep	54,572	1,695,628,366	9,849,017,230	9,395	(116,623)	54,572	(116,623)	706	-	-	-	-	-	(115,917)
2538	Clackamas Vector Control	SLGRP	359,473	1,695,628,366	9,849,017,230	61,888	12,318,753,537	5,714,021,704	774,981	4,651	-	(54,384)	-	-	Y	725,248
2540	West Extension Irrigation District	SLGRP	356,355	1,695,628,366	9,849,017,230	61,351	12,318,753,537	5,714,021,704	768,259	4,611	-	(53,912)	-	(186,772)	-	532,186
2541	Jackson County Vector Control District	SLGRP	160,747	1,695,628,366	9,849,017,230	27,675	12,318,753,537	5,714,021,704	346,551	2,080	-	-	-	(65,619)	-	283,012
2542	Rainbow Water District	SLGRP	531,692	1,695,628,366	9,849,017,230	91,537	12,318,753,537	5,714,021,704	1,146,265	6,880	-	(80,439)	-	-	Y	1,072,706
2544	Santa Clara Rural Fire Protection District	SLGRP	221,107	1,695,628,366	9,849,017,230	38,066	12,318,753,537	5,714,021,704	476,680	2,861	-	-	-	(23,618)	-	455,923
2545	Council of Governments	SLGRP	6,937,766	1,695,628,366	9,849,017,230	1,194,421	12,318,753,537	5,714,021,704	14,957,001	89,771	-	(1,049,600)	-	(7,515)	-	13,989,657
2547	Metzger Water District	Indep	-	1,695,628,366	9,849,017,230	-	(127,440)	-	(127,440)	-	-	-	-	-	-	(127,440)
2549	Rogue River Fire District	SLGRP	968,268	1,695,628,366	9,849,017,230	166,699	12,318,753,537	5,714,021,704	2,087,471	12,529	-	(146,487)	-	(455,542)	-	1,497,971
2550	Nyssa Road Assessment District 2	Indep	226,437	1,695,628,366	9,849,017,230	38,984	428,966	226,437	428,966	2,930	-	-	-	-	-	431,896
2551	Sandy Fire Department	SLGRP	1,151,244	1,695,628,366	9,849,017,230	198,201	12,318,753,537	5,714,021,704	2,481,946	14,897	-	(174,169)	-	(591,685)	-	1,730,989
2552	Winston-Dillard Fire District	SLGRP	879,413	1,695,628,366	9,849,017,230	151,402	12,318,753,537	5,714,021,704	1,895,910	11,379	-	(133,044)	-	-	Y	1,774,245
2553	Tangent Rural Fire Protection District	SLGRP	157,222	1,695,628,366	9,849,017,230	27,068	12,318,753,537	5,714,021,704	338,952	2,034	-	-	-	-	Y	340,986
2555	Monroe Fire Department	SLGRP	92,075	1,695,628,366	9,849,017,230	15,852	12,318,753,537	5,714,021,704	198,503	1,191	-	-	-	(52,297)	-	147,397
2556	Jackson County Fire District 5	Indep	2,371,618	1,695,628,366	9,849,017,230	408,303	8,651,488	2,371,618	8,651,488	30,688	-	-	-	-	-	8,682,176
2557	Estacada Fire Department	SLGRP	1,125,698	1,695,628,366	9,849,017,230	193,800	12,318,753,537	5,714,021,704	2,426,871	14,566	-	(170,304)	-	(1,377,785)	-	893,348
2559	Keizer Fire Department	SLGRP	2,480,479	1,695,628,366	9,849,017,230	427,045	12,318,753,537	5,714,021,704	5,347,619	32,096	-	-	-	(1,113,615)	-	4,266,100
2561	Jefferson Rural Fire Protection District	SLGRP	376,726	1,695,628,366	9,849,017,230	64,858	12,318,753,537	5,714,021,704	812,177	4,875	-	-	-	(373,162)	-	443,890
2562	WyEast Fire District	SLGRP	41,219	1,695,628,366	9,849,017,230	7,096	12,318,753,537	5,714,021,704	88,863	533	-	(6,236)	-	-	Y	83,160
2563	Central Oregon Irrigation District	SLGRP	1,841,586	1,695,628,366	9,849,017,230	317,051	12,318,753,537	5,714,021,704	3,970,241	23,829	-	(278,610)	-	-	Y	3,715,460
2564	Illinois Valley Fire District	SLGRP	477,057	1,695,628,366	9,849,017,230	82,131	12,318,753,537	5,714,021,704	1,028,478	6,173	-	-	-	(415,676)	-	618,975
2567	Charleston Rural Fire Protection District	SLGRP	128,189	1,695,628,366	9,849,017,230	22,069	12,318,753,537	5,714,021,704	276,360	1,659	-	-	-	(99,432)	-	178,587
2568	Molalla Rural Fire Protection District 73	SLGRP	1,105,281	1,695,628,366	9,849,017,230	190,288	12,318,753,537	5,714,021,704	2,382,855	14,302	-	-	-	-	Y	2,397,157
2569	Central Oregon Intergovernmental Council	SLGRP	4,390,224	1,695,628,366	9,849,017,230	755,831	12,318,753,537	5,714,021,704	9,464,803	56,807	-	-	-	(7,183,364)	-	2,338,246
2570	Port of St Helens	Indep	838,308	1,695,628,366	9,849,017,230	144,325	13,579	838,308	13,579	10,847	-	-	-	-	-	24,426
2571	Crystal Springs Water District	SLGRP	380,570	1,695,628,366	9,849,017,230	65,520	12,318,753,537	5,714,021,704	820,464	4,924	-	-	-	(49,390)	-	775,998
2572	Local Government Personnel Institute	SLGRP	458,968	1,695,628,366	9,849,017,230	79,017	12,318,753,537	5,714,021,704	989,481	5,939	-	(69,436)	-	-	Y	925,984
2573	Goshen Fire District	SLGRP	56,561	1,695,628,366	9,849,017,230	9,738	12,318,753,537	5,714,021,704	121,939	732	-	-	-	-	Y	122,671
2575	Jefferson County Rural Fire Protection District 1	Indep	432,491	1,695,628,366	9,849,017,230	74,459	527,555	432,491	527,555	5,596	-	-	-	-	-	533,151
2576	Depoe Bay Rural Fire Protection District	SLGRP	817,760	1,695,628,366	9,849,017,230	140,787	12,318,753,537	5,714,021,704	1,762,994	10,581	-	(123,717)	-	(34,153)	-	1,615,705
2579	La Pine Rural Fire Protection District	SLGRP	2,281,832	1,695,628,366	9,849,017,230	392,845	12,318,753,537	5,714,021,704	4,919,359	29,526	-	-	-	(923,981)	-	4,024,904
2580	Marion County Fire District 1	SLGRP	3,563,259	1,695,628,366	9,849,017,230	613,458	12,318,753,537	5,714,021,704	7,681,964	46,107	-	-	-	-	Y	7,728,071
2581	Port of Umatilla	Indep	151,436	1,695,628,366	9,849,017,230	26,072	526,883	151,436	526,883	1,960	-	-	-	-	-	528,843
2582	Talent Irrigation District	SLGRP	616,277	1,695,628,366	9,849,017,230	106,100	12,318,753,537	5,714,021,704	1,328,620	7,974	-	(93,235)	-	-	Y	1,243,359
2585	Rogue River Valley Irrigation District	SLGRP	310,628	1,695,628,366	9,849,017,230	53,478	12,318,753,537	5,714,021,704	669,677	4,019	-	-	-	-	Y	673,696
2587	Tualatin Valley Irrigation District	SLGRP	279,424	1,695,628,366	9,849,017,230	48,106	12,318,753,537	5,714,021,704	602,405	3,616	-	-	-	(138,771)	-	467,250
2588	Clatskanie Rural Fire Protection District	SLGRP	943,600	1,695,628,366	9,849,017,230	162,452	12,318,753,537	5,714,021,704	2,034,290	12,210	-	-	-	(389,732)	-	1,656,768
2589	West Slope Water District	SLGRP	475,696	1,695,628,366	9,849,017,230	81,897	12,318,753,537	5,714,021,704	1,025,544	6,155	-	-	-	-	Y	1,031,699
2590	Redmond Fire & Rescue	SLGRP	4,307,867	1,695,628,366	9,849,017,230	741,652	12,318,753,537	5,714,021,704	9,287,251	55,742	-	-	-	(2,027,636)	-	7,315,357
2592	Medford Irrigation District	SLGRP	297,518	1,695,628,366	9,849,017,230	51,221	12,318,753,537	5,714,021,704	641,414	3,850	-	-	-	(127,113)	-	518,151
2594	Metro	SLGRP	63,193,821	1,695,628,366	9,849,017,230	10,879,587	12,318,753,537	5,714,021,704	136,238,388	817,696	(17,682,268)	(9,560,456)	-	(5,905,710)	-	103,907,650
2595	Canby Fire District	SLGRP	1,777,686	1,695,628,366	9,849,017,230	306,500	12,318,753,537	5,714,021,704	3,832,480	23,002	-	-	-	(468,860)	-	3,386,622
2596	Bend Parks & Recreation	Indep	8,161,184	1,695,628,366	9,849,017,230	1,405,047	7,354,736	8,161,184	7,354,736	105,602	-	-	-	-	-	7,460,338
2597	Mapleton Water District	Indep	76,138	1,695,628,366	9,849,017,230	13,108	17,647	76,138	17,647	985	-	-	-	-	-	18,632
2598	Marion County Housing Authority	SLGRP	577,786	1,695,628,366	9,849,017,230	130,462	12,318,753,537	5,714,021,704	1,633,697	9,805	-	-	-	(1,740,516)	-	(97,014)
2599	South Suburban Sanitary District	SLGRP	788,687	1,695,628,366	9,849,017,230	135,782	12,318,753,537	5,714,021,704	1,700,316	10,205	-	-	-	(131,493)	-	1,579,028
2600	Winston-Dillard Water District	SLGRP	445,801	1,695,628,366	9,849,017,230	76,750	12,318,753,537	5,714,021,704	961,094	5,768	-	-	-	(111,469)	-	855,393
2601	Baker Valley Irrigation District	SLGRP	69,464	1,695,628,366	9,849,017,230	11,959	12,318,753,537	5,714,021,704	149,756	899	-	-	-	(211,889)	-	(61,234)

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2602	Aumsville Rural Fire Protection District	SLGRP	215,353	1,695,628,366	9,849,017,230	37,076	12,318,753,537	5,714,021,704	464,276	2,787	-	-	-	(125,324)	-	341,739
2603	Corbett Water District	SLGRP	195,712	1,695,628,366	9,849,017,230	33,694	12,318,753,537	5,714,021,704	421,932	2,532	-	(29,609)	-	-	-	394,855
2604	Netarts-Oceanside Sanitary District	SLGRP	298,719	1,695,628,366	9,849,017,230	51,428	12,318,753,537	5,714,021,704	644,003	3,865	-	-	(283,189)	-	364,679	
2605	Scio Fire District	SLGRP	127,031	1,695,628,366	9,849,017,230	21,870	12,318,753,537	5,714,021,704	273,864	1,644	-	-	(118,966)	-	156,542	
2606	West Valley Housing Authority	SLGRP	946,531	1,695,628,366	9,849,017,230	162,957	12,318,753,537	5,714,021,704	2,040,609	12,248	-	-	(357,821)	-	1,695,036	
2607	Hoodland Fire District 74	SLGRP	911,989	1,695,628,366	9,849,017,230	157,010	12,318,753,537	5,714,021,704	1,966,140	11,801	-	(137,973)	-	(145,818)	1,694,150	
2608	Gaston Rural Fire Protection District	Indep	166,430	1,695,628,366	9,849,017,230	28,653	92,058	166,430	92,058	2,154	-	-	-	-	94,212	
2610	Turner Fire District	Indep	591,204	1,695,628,366	9,849,017,230	101,783	333,718	591,204	333,718	7,650	-	-	-	-	341,368	
2612	Community Services Consortium	SLGRP	3,949,113	1,695,628,366	9,849,017,230	679,888	12,318,753,537	5,714,021,704	8,513,820	51,099	-	(597,453)	-	(605,158)	7,362,308	
2613	Polk Soil & Water Conservation District	Indep	222,718	1,695,628,366	9,849,017,230	38,344	122,338	222,718	122,338	2,882	-	-	-	-	125,220	
2614	Mountain Valley Mental Health Program	Indep	-	1,695,628,366	9,849,017,230	-	(197,447)	-	(197,447)	-	-	-	-	-	(197,447)	
2615	Humanities Council	Indep	-	1,695,628,366	9,849,017,230	-	135,534	-	135,534	-	-	-	-	-	135,534	
2616	Alcohol Safety Action Program	Indep	-	1,695,628,366	9,849,017,230	-	(45,236)	-	(45,236)	-	-	-	-	-	(45,236)	
2617	Clean Water Services	SLGRP	29,456,467	1,695,628,366	9,849,017,230	5,071,290	12,318,753,537	5,714,021,704	63,504,652	381,152	(12,906,910)	-	-	(3,151,222)	47,827,672	
2618	Estacada Cemetery District	Indep	58,128	1,695,628,366	9,849,017,230	10,007	(255,847)	58,128	(255,847)	752	-	-	-	-	(255,095)	
2619	Comprehensive Options For Drug Abusers	Indep	-	1,695,628,366	9,849,017,230	-	(248,819)	-	(248,819)	-	-	-	-	-	(248,819)	
2620	Jackson County Fire District 4	SLGRP	533,983	1,695,628,366	9,849,017,230	91,932	12,318,753,537	5,714,021,704	1,151,204	6,909	-	-	-	-	1,158,113	
2623	Evans Valley Fire District 6	Indep	101,452	1,695,628,366	9,849,017,230	17,466	(126,112)	101,452	(126,112)	1,313	-	-	-	-	(124,799)	
2624	Klamath Vector Control	SLGRP	75,909	1,695,628,366	9,849,017,230	13,069	12,318,753,537	5,714,021,704	163,651	982	-	(11,484)	-	-	152,149	
2625	Port of Newport	SLGRP	718,008	1,695,628,366	9,849,017,230	123,614	12,318,753,537	5,714,021,704	1,547,940	9,291	-	-	(696,571)	-	860,660	
2626	Tillamook Peoples Utility District	SLGRP	7,403,014	1,695,628,366	9,849,017,230	1,274,519	12,318,753,537	5,714,021,704	15,960,021	95,791	(158,324)	(1,119,986)	-	-	14,777,502	
2628	McKenzie Fire And Rescue	SLGRP	450,057	1,695,628,366	9,849,017,230	77,483	12,318,753,537	5,714,021,704	970,270	5,824	-	-	(209,093)	-	698,913	
2629	Metropolitan Wastewater Management Commission	Indep	-	1,695,628,366	9,849,017,230	-	(905,134)	-	(905,134)	-	-	-	-	-	(905,134)	
2630	Sheridan Fire District	SLGRP	392,472	1,695,628,366	9,849,017,230	67,569	12,318,753,537	5,714,021,704	846,123	5,078	-	-	(142,531)	-	708,670	
2631	Arch Cape Water-Sanitary District	SLGRP	133,681	1,695,628,366	9,849,017,230	23,015	12,318,753,537	5,714,021,704	288,200	1,730	-	-	(68,042)	-	221,888	
2632	Umpqua Regional Council of Governments	Indep	-	1,695,628,366	9,849,017,230	-	125,652	-	125,652	-	-	-	-	-	125,652	
2633	Port of Cascade Locks	Indep	502,227	1,695,628,366	9,849,017,230	86,464	901,189	502,227	901,189	6,499	-	-	-	-	907,688	
2637	Northeast Oregon Housing Authority	Indep	774,143	1,695,628,366	9,849,017,230	133,278	1,364,588	774,143	1,364,588	10,017	-	-	-	-	1,374,605	
2638	North Douglas County Fire and EMS	SLGRP	297,157	1,695,628,366	9,849,017,230	51,159	12,318,753,537	5,714,021,704	640,635	3,845	-	-	(143,923)	-	500,557	
2641	Suburban East Salem Water District	SLGRP	338,274	1,695,628,366	9,849,017,230	58,238	12,318,753,537	5,714,021,704	729,279	4,377	-	-	(70,032)	-	663,624	
2642	Dexter Rural Fire Protection District	SLGRP	41,493	1,695,628,366	9,849,017,230	7,144	12,318,753,537	5,714,021,704	89,454	537	-	(6,277)	-	(19,575)	64,139	
2643	Sweet Home Cemetery	Indep	124,875	1,695,628,366	9,849,017,230	21,499	64,454	124,875	64,454	1,616	-	-	-	-	66,070	
2644	Lakeside Water District	Indep	175,115	1,695,628,366	9,849,017,230	30,148	113,555	175,115	113,555	2,266	-	-	-	-	115,821	
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	93,438	1,695,628,366	9,849,017,230	16,086	190,335	93,438	190,335	1,209	-	-	-	-	191,544	
2646	Keno Rural Fire Protection District	Indep	-	1,695,628,366	9,849,017,230	-	381,471	-	381,471	-	-	-	-	-	381,471	
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	392,978	1,695,628,366	9,849,017,230	67,656	12,318,753,537	5,714,021,704	847,214	5,085	-	(59,453)	-	(40,949)	751,897	
2648	Black Butte Ranch Rural Fire Protection District	Indep	801,913	1,695,628,366	9,849,017,230	138,059	960,146	801,913	960,146	10,376	-	-	-	-	970,522	
2649	Colton Fire Department	SLGRP	32,413	1,695,628,366	9,849,017,230	5,580	12,318,753,537	5,714,021,704	69,879	419	-	-	(50,498)	-	19,800	
2650	Pleasant Hill Fire Department	SLGRP	57,649	1,695,628,366	9,849,017,230	9,925	12,318,753,537	5,714,021,704	124,284	746	-	(8,722)	-	(12,911)	103,397	
2651	Imbler Rural Fire Protection District	SLGRP	26,098	1,695,628,366	9,849,017,230	4,493	12,318,753,537	5,714,021,704	56,264	338	-	(3,948)	-	-	52,654	
2652	The Oregon Consortium	SLGRP	-	1,695,628,366	9,849,017,230	-	-	-	-	-	-	-	-	-	-	
2653	Umatilla Fire Department	SLGRP	60,924	1,695,628,366	9,849,017,230	10,489	12,318,753,537	5,714,021,704	131,345	788	-	-	(65,183)	-	66,950	
2654	Spring Valley Rural Fire Protection District	Indep	-	1,695,628,366	9,849,017,230	-	(65,677)	-	(65,677)	-	-	-	-	-	(65,677)	
2655	North Bay Rural Fire Protection District	Indep	-	1,695,628,366	9,849,017,230	-	143,205	-	143,205	-	-	-	-	-	143,205	
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	12,183,506	1,695,628,366	9,849,017,230	2,097,539	12,318,753,537	5,714,021,704	26,266,195	157,648	-	-	-	(4,037,404)	22,386,439	
2658	Salem Metropolitan Communication Agency	Indep	-	1,695,628,366	9,849,017,230	-	578,462	-	578,462	-	-	-	-	-	578,462	
2659	Silverton Fire District	SLGRP	381,362	1,695,628,366	9,849,017,230	65,656	12,318,753,537	5,714,021,704	822,171	4,935	-	(57,695)	-	(104,666)	664,745	
2660	Tualatin Valley Fire & Rescue	SLGRP	56,240,194	1,695,628,366	9,849,017,230	9,682,435	12,318,753,537	5,714,021,704	121,247,192	727,719	-	(8,508,457)	-	(15,841,900)	97,624,554	
2661	Lincoln County 911	SLGRP	-	1,695,628,366	9,849,017,230	-	-	-	-	-	-	-	-	-	-	
2662	East Central Oregon Association of Counties	Indep	-	1,695,628,366	9,849,017,230	-	67,190	-	67,190	-	-	-	-	-	67,190	
2663	Metropolitan Area Communications Commission	SLGRP	904,246	1,695,628,366	9,849,017,230	155,677	12,318,753,537	5,714,021,704	1,949,447	11,700	-	(136,801)	-	(96,934)	1,727,412	
2664	Applegate Valley Rural Fire Protection District 9	Indep	485,055	1,695,628,366	9,849,017,230	83,508	962,443	485,055	962,443	6,276	-	-	-	-	968,719	
2665	N NE Community Mental Health Center	Indep	-	1,695,628,366	9,849,017,230	-	316,876	-	316,876	-	-	-	-	-	316,876	
2666	Central City Concern	Indep	-	1,695,628,366	9,849,017,230	-	(441,161)	-	(441,161)	-	-	-	-	-	(441,161)	
2667	Mental Health Services West Inc	Indep	-	1,695,628,366	9,849,017,230	-	(315,828)	-	(315,828)	-	-	-	-	-	(315,828)	
2668	Southeast Mental Health Network Inc	Indep	-	1,695,628,366	9,849,017,230	-	(555,015)	-	(555,015)	-	-	-	-	-	(555,015)	
2669	Roseburg Urban Sanitary Authority	SLGRP	950,279	1,695,628,366	9,849,017,230	163,602	12,318,753,537	5,714,021,704	2,048,689	12,296	-	-	(433,367)	-	1,627,618	
2670	Mt Hood Community Mental Health Ctr	Indep	-	1,695,628,366	9,849,017,230	-	585,377	-	585,377	-	-	-	-	-	585,377	
2671	Columbia 911 Communications District	SLGRP	1,260,894	1,695,628,366	9,849,017,230	217,078	12,318,753,537	5,714,021,704	2,718,338	16,315	-	(190,758)	-	(104,567)	2,439,328	

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2672	Rockwood Water PUD	Indep	1,423,497	1,695,628,366	9,849,017,230	245,072	3,251,179	1,423,497	3,251,179	18,419	-	-	-	-	-	-	3,269,598
2673	Port Orford Library	SLGRP	53,993	1,695,628,366	9,849,017,230	9,296	12,318,753,537	5,714,021,704	116,403	699	-	-	(8,168)	-	(32,892)	-	76,042
2674	Nestucca Rural Fire District	SLGRP	275,203	1,695,628,366	9,849,017,230	47,380	12,318,753,537	5,714,021,704	593,305	3,561	-	-	(41,635)	-	(170,472)	-	384,759
2675	Salmon Harbor-Douglas County	Indep	421,168	1,695,628,366	9,849,017,230	72,509	365,197	421,168	365,197	5,450	-	-	-	-	-	-	370,647
2676	Woodburn Fire District	SLGRP	1,395,247	1,695,628,366	9,849,017,230	240,209	12,318,753,537	5,714,021,704	3,007,987	18,054	-	-	-	-	-	Y	3,026,041
2677	Portland Private Industry Council Inc	Indep	-	1,695,628,366	9,849,017,230	-	(221,447)	-	(221,447)	-	-	-	-	-	-	-	(221,447)
2678	Central Oregon Regional Housing Authority	Indep	1,114,284	1,695,628,366	9,849,017,230	191,838	635,380	1,114,284	635,380	14,418	-	-	-	-	-	-	649,798
2679	Columbia River Public Utility District	Indep	4,047,840	1,695,628,366	9,849,017,230	696,885	7,155,309	4,047,840	7,155,309	52,377	-	-	-	-	-	-	7,207,686
2681	Cloverdale Rural Fire Protection District	SLGRP	181,301	1,695,628,366	9,849,017,230	31,213	12,318,753,537	5,714,021,704	390,863	2,346	-	-	(27,429)	-	-	Y	365,780
2684	Parkdale Fire District	SLGRP	127,368	1,695,628,366	9,849,017,230	21,928	12,318,753,537	5,714,021,704	274,590	1,648	-	-	-	-	-	Y	276,238
2685	Oregon Community College Association	Indep	558,209	1,695,628,366	9,849,017,230	96,102	99,552	558,209	99,552	7,223	-	-	-	-	-	-	106,775
2686	Weston Cemetery	SLGRP	26,716	1,695,628,366	9,849,017,230	4,599	12,318,753,537	5,714,021,704	57,597	346	-	-	-	-	(40,522)	-	17,421
2687	Columbia Drainage Vector Control District	SLGRP	141,727	1,695,628,366	9,849,017,230	24,400	12,318,753,537	5,714,021,704	305,547	1,834	-	-	(21,442)	-	-	Y	285,939
2688	Polk County Fire District 1	Indep	1,051,563	1,695,628,366	9,849,017,230	181,039	1,586,917	1,051,563	1,586,917	13,607	-	-	-	-	-	-	1,600,524
2689	Redmond Area Park & Recreation District	Indep	767,228	1,695,628,366	9,849,017,230	132,088	108,281	767,228	108,281	9,928	-	-	-	-	-	-	118,209
2692	Siuslaw Public Library	SLGRP	360,803	1,695,628,366	9,849,017,230	62,117	12,318,753,537	5,714,021,704	777,849	4,669	-	-	(54,585)	-	(75,821)	-	652,112
2693	City-County Insurance Services	Indep	6,371,329	1,695,628,366	9,849,017,230	1,096,902	5,964,099	6,371,329	5,964,099	82,442	-	-	-	-	-	-	6,046,541
2694	Philomath Fire Department	SLGRP	350,634	1,695,628,366	9,849,017,230	60,366	12,318,753,537	5,714,021,704	755,925	4,537	-	-	(53,047)	-	(55,025)	-	652,390
2695	Washington County Consolidated Communications Agency	SLGRP	6,890,171	1,695,628,366	9,849,017,230	1,186,227	12,318,753,537	5,714,021,704	14,854,392	89,155	-	-	(1,042,399)	-	-	Y	13,901,148
2696	Stayton Fire District	SLGRP	438,428	1,695,628,366	9,849,017,230	75,481	12,318,753,537	5,714,021,704	945,199	5,673	-	-	-	-	(68,728)	-	882,144
2697	Oregon Museum Park	Indep	-	1,695,628,366	9,849,017,230	-	(51,784)	-	(51,784)	-	-	-	-	-	-	-	(51,784)
2698	Halsey Shedd Rural Fire Protection District	Indep	78,552	1,695,628,366	9,849,017,230	13,524	(12,170)	78,552	(12,170)	1,016	-	-	-	-	-	-	(11,154)
2699	Chetco Library Board	SLGRP	228,063	1,695,628,366	9,849,017,230	39,264	12,318,753,537	5,714,021,704	491,677	2,951	-	-	(34,503)	-	(9,342)	-	450,783
2700	Lowell Rural Fire Protection District	SLGRP	37,779	1,695,628,366	9,849,017,230	6,504	12,318,753,537	5,714,021,704	81,447	489	-	-	-	-	(192,675)	-	(110,739)
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,126,606	1,695,628,366	9,849,017,230	193,959	3,676,957	1,126,606	3,676,957	14,578	-	-	-	-	-	-	3,691,535
2702	Banks Fire District 13	Indep	187,013	1,695,628,366	9,849,017,230	32,197	236,365	187,013	236,365	2,420	-	-	-	-	-	-	238,785
2703	Westport Sewer District	Indep	-	1,695,628,366	9,849,017,230	-	(6,009)	-	(6,009)	-	-	-	-	-	-	-	(6,009)
2704	Clatsop County 4-H District	SLGRP	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	SLGRP	3,061,357	1,695,628,366	9,849,017,230	527,050	12,318,753,537	5,714,021,704	6,599,923	39,612	-	-	-	-	(1,001,682)	-	5,637,853
2707	Clatskanie Library	SLGRP	90,829	1,695,628,366	9,849,017,230	15,637	12,318,753,537	5,714,021,704	195,817	1,175	-	-	(13,741)	-	-	Y	183,251
2708	Milton-Freewater Cemetery District 3	Indep	-	1,695,628,366	9,849,017,230	-	31,735	-	31,735	-	-	-	-	-	-	-	31,735
2709	Scappoose Public Library	SLGRP	140,153	1,695,628,366	9,849,017,230	24,129	12,318,753,537	5,714,021,704	302,153	1,814	-	-	-	-	(105,484)	-	198,483
2710	Klamath County Emergency Communications District	SLGRP	628,607	1,695,628,366	9,849,017,230	108,222	12,318,753,537	5,714,021,704	1,355,202	8,134	-	-	(95,101)	-	-	Y	1,268,235
2712	Jefferson County EMS	SLGRP	597,374	1,695,628,366	9,849,017,230	102,845	12,318,753,537	5,714,021,704	1,287,968	7,730	-	-	(90,375)	-	-	Y	1,205,223
2713	Port of Tillamook Bay	SLGRP	860,408	1,695,628,366	9,849,017,230	148,130	12,318,753,537	5,714,021,704	1,854,938	11,133	-	-	(130,169)	-	(145,056)	-	1,590,846
2714	Winchester Bay Sanitary District	Indep	160,956	1,695,628,366	9,849,017,230	27,711	106,144	160,956	106,144	2,083	-	-	-	-	-	-	108,227
2715	Jackson County Fire District 3	SLGRP	6,473,524	1,695,628,366	9,849,017,230	1,114,496	12,318,753,537	5,714,021,704	13,956,150	83,764	-	-	(979,365)	-	(3,494,490)	-	9,566,059
2716	Neskowin Water District	SLGRP	190,702	1,695,628,366	9,849,017,230	32,832	12,318,753,537	5,714,021,704	411,131	2,468	-	-	(28,851)	-	(456)	-	384,292
2717	Ice Fountain Water District	Indep	348,153	1,695,628,366	9,849,017,230	59,939	206,245	348,153	206,245	4,505	-	-	-	-	-	-	210,750
2718	Curry Library	SLGRP	148,825	1,695,628,366	9,849,017,230	25,622	12,318,753,537	5,714,021,704	320,849	1,926	-	-	-	-	(222,332)	-	100,443
2719	Human Solutions, Inc	Indep	-	1,695,628,366	9,849,017,230	-	(221,977)	-	(221,977)	-	-	-	-	-	-	-	(221,977)
2720	Tri-Met	Indep	-	1,695,628,366	9,849,017,230	-	(1,010,153)	-	(1,010,153)	-	-	-	-	-	-	-	(1,010,153)
2721	Klamath Housing Authority	SLGRP	471,839	1,695,628,366	9,849,017,230	81,233	12,318,753,537	5,714,021,704	1,017,229	6,105	-	-	-	-	(209,108)	-	814,226
2722	Tillamook 9-1-1	Indep	664,473	1,695,628,366	9,849,017,230	114,397	247,763	664,473	247,763	8,598	-	-	-	-	-	-	256,361
2723	Oregon Coastal Zone Management Association	Indep	-	1,695,628,366	9,849,017,230	-	92,441	-	92,441	-	-	-	-	-	-	-	92,441
2724	Nehalem Bay Wastewater Agency	Indep	402,363	1,695,628,366	9,849,017,230	69,272	299,764	402,363	299,764	5,206	-	-	-	-	-	-	304,970
2725	West Valley Fire District	Indep	643,371	1,695,628,366	9,849,017,230	110,764	315,925	643,371	315,925	8,325	-	-	-	-	-	-	324,250
2726	Yamhill Communications Agency	SLGRP	965,495	1,695,628,366	9,849,017,230	166,222	12,318,753,537	5,714,021,704	2,081,493	12,493	-	-	(146,068)	-	(11,012)	-	1,936,906
2728	Baker County Library District	SLGRP	492,490	1,695,628,366	9,849,017,230	84,788	12,318,753,537	5,714,021,704	1,061,750	6,373	-	-	-	-	(90,095)	-	978,028
2729	Douglas County Fire District 2	Indep	4,702,501	1,695,628,366	9,849,017,230	809,593	20,784,966	4,702,501	20,784,966	60,848	-	-	-	-	-	-	20,845,814
2731	Canby Utility Board	SLGRP	1,692,959	1,695,628,366	9,849,017,230	291,464	12,318,753,537	5,714,021,704	3,649,819	21,906	-	-	(256,124)	-	-	Y	3,415,601
2732	Umatilla County Special Library District	SLGRP	167,662	1,695,628,366	9,849,017,230	28,865	12,318,753,537	5,714,021,704	361,459	2,169	-	-	-	-	(124,837)	-	238,791
2733	Wiard Memorial Park District	Indep	-	1,695,628,366	9,849,017,230	-	293,956	-	293,956	-	-	-	-	-	-	-	293,956
2734	Seal Rock Water District	SLGRP	508,007	1,695,628,366	9,849,017,230	87,460	12,318,753,537	5,714,021,704	1,095,203	6,573	-	-	-	-	(218,783)	-	882,993
2736	Wasco 9-1-1	Indep	-	1,695,628,366	9,849,017,230	-	(244,099)	-	(244,099)	-	-	-	-	-	-	-	(244,099)
2737	Portland Energy Conservation Inc	Indep	-	1,695,628,366	9,849,017,230	-	170,052	-	170,052	-	-	-	-	-	-	-	170,052
2739	Scappoose Rural Fire Protection District	SLGRP	1,741,238	1,695,628,366	9,849,017,230	299,775	12,318,753,537	5,714,021,704	3,753,903	22,531	-	-	(263,428)	-	(80,500)	-	3,432,506
2740	Neskowin Regional Sanitary Authority	Indep	149,176	1,695,628,366	9,849,017,230	25,682	(64,446)	149,176	(64,446)	1,930	-	-	-	-	-	-	(62,516)
2741	Port of Garibaldi	SLGRP	412,329	1,695,628,366	9,849,017,230	70,987	12,318,753,537	5,714,021,704	888,932	5,335	-	-	(62,380)	-	(71,892)	-	759,955

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2742	Amity Fire District	SLGRP	103,672	1,695,628,366	9,849,017,230	17,848	12,318,753,537	5,714,021,704	223,505	1,341	-	-	(15,684)	-	(55,501)	-	153,661
2743	Douglas Soil & Water Conservation District	Indep	129,559	1,695,628,366	9,849,017,230	22,305	(201,651)	129,559	(201,651)	1,676	-	-	-	-	-	-	(199,975)
2745	Clackamas County Fire District	SLGRP	27,746,543	1,695,628,366	9,849,017,230	4,776,906	12,318,753,537	5,714,021,704	59,818,258	359,026	(8,753,634)	-	-	-	-	-	51,423,650
2746	Marion-Salem Data Center	Indep	-	1,695,628,366	9,849,017,230	-	(6,402,389)	-	(6,402,389)	-	-	-	-	-	-	-	(6,402,389)
2747	Salem Housing Authority	Indep	2,095,494	1,695,628,366	9,849,017,230	360,765	4,808,367	2,095,494	4,808,367	27,115	-	-	-	-	-	-	4,835,482
2749	Black Butte Ranch Police	SLGRP	409,912	1,695,628,366	9,849,017,230	70,571	12,318,753,537	5,714,021,704	883,722	5,304	-	-	(62,015)	-	(280,615)	-	546,396
2750	Eastern Oregon Human Services Consortium	Indep	-	1,695,628,366	9,849,017,230	-	(465,239)	-	(465,239)	-	-	-	-	-	-	-	(465,239)
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	165,735	1,695,628,366	9,849,017,230	28,533	12,318,753,537	5,714,021,704	357,305	2,145	-	-	-	-	(166,553)	-	192,897
2753	Linn-Benton Housing Authority	SLGRP	1,097,047	1,695,628,366	9,849,017,230	188,870	12,318,753,537	5,714,021,704	2,365,103	14,195	-	-	-	-	(905,938)	-	1,473,360
2754	Western Lane Ambulance District	SLGRP	1,350,792	1,695,628,366	9,849,017,230	232,555	12,318,753,537	5,714,021,704	2,912,147	17,479	-	-	(204,358)	-	(26,918)	-	2,698,350
2756	Sandy Area Sch Trans Agency	Indep	-	1,695,628,366	9,849,017,230	-	(156,504)	-	(156,504)	-	-	-	-	-	-	-	(156,504)
2757	City of Stayton	SLGRP	995,054	1,695,628,366	9,849,017,230	171,311	12,318,753,537	5,714,021,704	2,145,218	12,875	-	-	-	(150,540)	-	(82,121)	1,925,432
2758	Mohawk Valley Rural Fire District	SLGRP	96,831	1,695,628,366	9,849,017,230	16,671	12,318,753,537	5,714,021,704	208,756	1,253	-	-	-	(14,649)	-	(77,810)	117,550
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	157,677	1,695,628,366	9,849,017,230	27,146	123,976	157,677	123,976	2,040	-	-	-	-	-	-	126,016
2761	Clackamas River Water	SLGRP	3,059,169	1,695,628,366	9,849,017,230	526,673	12,318,753,537	5,714,021,704	6,595,206	39,584	-	-	-	(462,815)	-	Y	6,171,975
2763	Junction City Fire Department	SLGRP	268,264	1,695,628,366	9,849,017,230	46,185	12,318,753,537	5,714,021,704	578,345	3,471	-	-	-	-	(90,157)	-	491,659
2765	Green Sanitary	SLGRP	305,923	1,695,628,366	9,849,017,230	52,668	12,318,753,537	5,714,021,704	569,534	3,958	-	-	-	(46,282)	-	(38,685)	578,525
2766	Southwest Lincoln County Water District	SLGRP	263,005	1,695,628,366	9,849,017,230	45,280	12,318,753,537	5,714,021,704	567,008	3,403	-	-	-	(39,789)	-	(33,767)	496,855
2767	Springfield Utility Board	Indep	93,943	1,695,628,366	9,849,017,230	16,173	45,043	93,943	45,043	1,216	-	-	-	-	-	-	46,259
2768	Lake County Library District	SLGRP	131,574	1,695,628,366	9,849,017,230	22,652	12,318,753,537	5,714,021,704	283,658	1,703	-	-	-	(19,906)	-	Y	265,455
2771	Harbor Water PUD	Indep	375,682	1,695,628,366	9,849,017,230	64,678	(112,603)	375,682	(112,603)	4,861	-	-	-	-	-	-	(107,742)
2772	Umatilla County Soil & Water District	SLGRP	45,000	1,695,628,366	9,849,017,230	7,747	12,318,753,537	5,714,021,704	97,015	582	-	-	-	(6,808)	-	(39,891)	50,898
2773	Housing Authority of Jackson County	SLGRP	2,921,809	1,695,628,366	9,849,017,230	503,025	12,318,753,537	5,714,021,704	6,299,074	37,807	-	-	-	(442,034)	-	Y	5,894,847
2774	Oregon Trail Library District	SLGRP	152,228	1,695,628,366	9,849,017,230	26,208	12,318,753,537	5,714,021,704	328,186	1,970	-	-	-	(23,030)	-	(10,667)	296,459
2776	Rainier Cemetery District	SLGRP	46,861	1,695,628,366	9,849,017,230	8,068	12,318,753,537	5,714,021,704	101,027	606	-	-	-	-	(89,196)	-	12,437
2777	City of Newberg	SLGRP	4,530,666	1,695,628,366	9,849,017,230	780,009	12,318,753,537	5,714,021,704	9,767,579	58,624	(2,112,022)	-	-	(685,435)	-	(375,917)	6,652,829
2778	Mulino Water District 23	SLGRP	64,998	1,695,628,366	9,849,017,230	11,190	12,318,753,537	5,714,021,704	140,128	841	-	-	-	(9,833)	-	Y	131,136
2779	Brownville Rural Fire Protection District	Indep	91,569	1,695,628,366	9,849,017,230	15,765	191,553	91,569	191,553	1,185	-	-	-	-	-	-	192,738
2780	Nehalem Bay Health District	SLGRP	13,030	1,695,628,366	9,849,017,230	2,243	12,318,753,537	5,714,021,704	28,091	169	-	-	-	(1,971)	-	(14,064)	12,225
2781	North Bend Coos-Curry Housing Authority	SLGRP	525,293	1,695,628,366	9,849,017,230	90,436	12,318,753,537	5,714,021,704	1,132,469	6,797	-	-	-	(79,470)	-	Y	1,059,796
2782	Millington Rural Fire Protection District	Indep	60,395	1,695,628,366	9,849,017,230	10,398	(146,144)	60,395	(146,144)	781	-	-	-	-	-	-	(145,363)
2783	Tillamook Fire District	Indep	291,815	1,695,628,366	9,849,017,230	50,240	85,749	291,815	85,749	3,776	-	-	-	-	-	-	89,525
2784	Eisenschmidt Pool	SLGRP	186,964	1,695,628,366	9,849,017,230	32,188	12,318,753,537	5,714,021,704	403,072	2,419	-	-	-	-	(73,458)	-	332,033
2785	Fern Ridge Community Library	Indep	189,355	1,695,628,366	9,849,017,230	32,600	(33,646)	189,355	(33,646)	2,450	-	-	-	-	-	-	(31,196)
2786	Seal Rock Rural Fire Protection District	SLGRP	60,709	1,695,628,366	9,849,017,230	10,452	12,318,753,537	5,714,021,704	130,881	786	-	-	-	(9,185)	-	(58,806)	63,676
2788	Port of Hood River	Indep	1,308,475	1,695,628,366	9,849,017,230	225,270	889,454	1,308,475	889,454	16,931	-	-	-	-	-	-	906,385
2789	Farmers Irrigation District	SLGRP	511,303	1,695,628,366	9,849,017,230	88,027	12,318,753,537	5,714,021,704	1,102,309	6,616	-	-	-	-	(598,207)	-	510,718
2790	Silver Falls Library District	SLGRP	481,558	1,695,628,366	9,849,017,230	82,906	12,318,753,537	5,714,021,704	1,038,182	6,231	-	-	-	-	(85,741)	-	958,672
2792	North Wasco County Parks And Recreation District	SLGRP	320,671	1,695,628,366	9,849,017,230	55,207	12,318,753,537	5,714,021,704	691,329	4,149	-	-	-	(48,514)	-	-	646,964
2793	North Lincoln Fire & Rescue District 1	SLGRP	492,856	1,695,628,366	9,849,017,230	84,851	12,318,753,537	5,714,021,704	1,062,539	6,377	-	-	-	-	(199,563)	-	869,353
2794	Siuslaw Rural Fire Protection District 1	SLGRP	647,126	1,695,628,366	9,849,017,230	111,411	12,318,753,537	5,714,021,704	1,395,127	8,373	-	-	-	-	(21,152)	-	1,382,348
2796	West Side Rural Fire Protection District	Indep	49,659	1,695,628,366	9,849,017,230	8,549	(26,833)	49,659	(26,833)	643	-	-	-	-	-	-	(26,190)
2797	Vernonia Fire	Indep	106,826	1,695,628,366	9,849,017,230	18,391	(1,877)	106,826	(1,877)	1,382	-	-	-	-	-	-	(495)
2798	Fairview Water District	SLGRP	55,512	1,695,628,366	9,849,017,230	9,557	12,318,753,537	5,714,021,704	119,677	718	-	-	-	(8,398)	-	(14,327)	97,670
2799	Sublimity Fire District	SLGRP	112,405	1,695,628,366	9,849,017,230	19,352	12,318,753,537	5,714,021,704	242,332	1,454	-	-	-	-	(109,318)	-	134,468
2801	Coburg Rural Fire Protection District	SLGRP	135,293	1,695,628,366	9,849,017,230	23,292	12,318,753,537	5,714,021,704	291,676	1,751	-	-	-	-	(79,386)	-	214,041
2802	Rural Road Assessment District 3	SLGRP	225,030	1,695,628,366	9,849,017,230	38,742	12,318,753,537	5,714,021,704	485,138	2,912	-	-	-	(34,044)	-	Y	454,006
2803	Southwestern Polk County Rural Fire Protection District	Indep	42,120	1,695,628,366	9,849,017,230	7,251	(7,132)	42,120	(7,132)	545	-	-	-	-	-	-	(6,587)
2804	Aurora Rural Fire Protection District	SLGRP	303,673	1,695,628,366	9,849,017,230	52,281	12,318,753,537	5,714,021,704	654,683	3,929	-	-	-	-	(292,951)	-	365,661
2806	Multnomah County Rural Fire Protection District 14	SLGRP	51,734	1,695,628,366	9,849,017,230	8,907	12,318,753,537	5,714,021,704	111,532	669	-	-	-	(7,827)	-	(492)	103,882
2808	Lifeways	Indep	-	1,695,628,366	9,849,017,230	-	(3,040)	-	(3,040)	-	-	-	-	-	-	-	(3,040)
2809	Juntura Road District 4	Indep	368	1,695,628,366	9,849,017,230	63	43,511	368	43,511	5	-	-	-	-	-	-	43,516
2810	Sutherlin Water Control District	SLGRP	61,035	1,695,628,366	9,849,017,230	10,508	12,318,753,537	5,714,021,704	131,584	790	-	-	-	(9,234)	-	(8,313)	114,827
2811	Mid-Columbia Center For Living	SLGRP	6,785,372	1,695,628,366	9,849,017,230	1,168,184	12,318,753,537	5,714,021,704	14,628,458	87,799	-	-	-	(1,026,544)	-	Y	13,689,713
2812	Workforce Development Board	Indep	-	1,695,628,366	9,849,017,230	-	(53,855)	-	(53,855)	-	-	-	-	-	-	-	(53,855)
2814	The Job Council	SLGRP	-	1,695,628,366	9,849,017,230	-	-	-	-	-	-	-	-	-	-	-	-
2816	Odell Sanitary District	SLGRP	245,543	1,695,628,366	9,849,017,230	42,273	12,318,753,537	5,714,021,704	529,362	3,177	-	-	-	-	(17,241)	-	515,298
2817	Wickiup Water District	SLGRP	96,995	1,695,628,366	9,849,017,230	16,699	12,318,753,537	5,714,021,704	209,110	1,255	-	-	-	(14,674)	-	(1,198)	194,493
2818	Netarts Water District	SLGRP	151,453	1,695,628,366	9,849,017,230	26,074	12,318,753,537	5,714,021,704	326,515	1,960	-	-	-	(22,913)	-	(25,834)	279,728

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2819	Harrisburg Fire and Rescue	SLGRP	141,130	1,695,628,366	9,849,017,230	24,297	12,318,753,537	5,714,021,704	304,260	1,826	-	-	(21,351)	-	(10,368)	-	274,367
2820	Central Oregon Coast Fire & Rescue District	SLGRP	93,538	1,695,628,366	9,849,017,230	16,104	12,318,753,537	5,714,021,704	201,657	1,210	-	-	-	-	(294,143)	-	(91,276)
2821	Tillamook County Soil And Water Conservation District	Indep	222,426	1,695,628,366	9,849,017,230	38,293	184,403	222,426	184,403	2,878	-	-	-	-	-	-	187,281
2822	Deschutes County Rural Fire Protection District 2	SLGRP	125,956	1,695,628,366	9,849,017,230	21,685	12,318,753,537	5,714,021,704	271,546	1,630	-	-	(19,056)	-	(4,562)	-	249,558
2823	Lyons Fire District	SLGRP	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
2824	Glide Fire Department	SLGRP	67,129	1,695,628,366	9,849,017,230	11,557	12,318,753,537	5,714,021,704	144,722	869	-	-	-	-	(23,533)	-	122,058
2825	Northern Oregon Corrections	SLGRP	2,970,201	1,695,628,366	9,849,017,230	511,356	12,318,753,537	5,714,021,704	6,403,401	38,433	-	-	-	-	(2,731,377)	-	3,710,457
2826	Wasco County Soil-Water Conservation District	SLGRP	361,580	1,695,628,366	9,849,017,230	62,250	12,318,753,537	5,714,021,704	779,524	4,679	-	-	-	-	(208,165)	-	576,038
2828	Deschutes Public Library District	Indep	4,450,827	1,695,628,366	9,849,017,230	766,264	3,183,415	4,450,827	3,183,415	57,591	-	-	-	-	-	-	3,241,006
2829	Hubbard Rural Fire Protection District	SLGRP	59,340	1,695,628,366	9,849,017,230	10,216	12,318,753,537	5,714,021,704	127,930	768	-	-	-	-	(65,127)	-	127,063
2830	Nearns-Oceanside Rural Fire Protection District	SLGRP	81,748	1,695,628,366	9,849,017,230	14,074	12,318,753,537	5,714,021,704	176,239	1,058	-	-	(12,367)	-	(5,804)	-	159,126
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	1,695,628,366	9,849,017,230	-	(308,821)	-	(308,821)	-	-	-	-	-	-	-	(308,821)
2832	CareOregon	Indep	-	1,695,628,366	9,849,017,230	-	3,768	-	3,768	-	-	-	-	-	-	-	3,768
2833	Boardman Rural Fire Protection District	Indep	480,648	1,695,628,366	9,849,017,230	82,749	60,766	480,648	60,766	6,219	-	-	-	-	-	-	66,985
2834	Crescent Rural Fire Protection District	SLGRP	188,623	1,695,628,366	9,849,017,230	32,474	12,318,753,537	5,714,021,704	406,649	2,441	-	-	-	-	(31,284)	-	377,806
2835	North Clackamas County Water Commission	Indep	261,982	1,695,628,366	9,849,017,230	45,103	332,419	261,982	332,419	3,390	-	-	-	-	-	-	335,809
2837	NORCOM	SLGRP	1,333,104	1,695,628,366	9,849,017,230	229,510	12,318,753,537	5,714,021,704	2,874,014	17,250	-	-	-	-	(565,706)	-	2,325,558
2838	High Desert Parks & Recreation District	SLGRP	28,093	1,695,628,366	9,849,017,230	4,837	12,318,753,537	5,714,021,704	60,565	364	-	-	(4,250)	-	-	Y	56,679
2839	North Morrow Vector Control District	SLGRP	126,185	1,695,628,366	9,849,017,230	21,724	12,318,753,537	5,714,021,704	272,040	1,633	-	-	(19,090)	-	-	Y	254,583
2840	Cannon Beach Rural Fire Protection District	SLGRP	101,180	1,695,628,366	9,849,017,230	17,419	12,318,753,537	5,714,021,704	218,132	1,309	-	-	(15,307)	-	(564)	-	203,570
2841	Jefferson County Soil & Water Conservation District	Indep	236,690	1,695,628,366	9,849,017,230	40,749	105,325	236,690	105,325	3,063	-	-	-	-	-	-	108,388
2842	Tualatin Valley Water District	SLGRP	10,241,365	1,695,628,366	9,849,017,230	1,763,176	12,318,753,537	5,714,021,704	22,079,169	132,518	(1,133,596)	-	-	-	(2,873,531)	-	18,204,560
2843	Yachats Rural Fire Protection District	SLGRP	308,398	1,695,628,366	9,849,017,230	53,094	12,318,753,537	5,714,021,704	664,870	3,991	-	-	-	-	(39,350)	-	629,511
2844	Crook County Rural Fire Protection District 1	SLGRP	1,712,265	1,695,628,366	9,849,017,230	294,787	12,318,753,537	5,714,021,704	3,691,440	22,156	-	-	(259,045)	-	(33,588)	-	3,420,963
2845	Sunrise Water Authority	Indep	1,399,276	1,695,628,366	9,849,017,230	240,902	1,818,755	1,399,276	1,818,755	18,106	-	-	-	-	-	-	1,836,861
2846	Jefferson County Library District	SLGRP	210,522	1,695,628,366	9,849,017,230	36,244	12,318,753,537	5,714,021,704	453,860	2,724	-	-	-	-	(11,992)	-	444,592
2847	Sweet Home Fire and Ambulance District	SLGRP	963,754	1,695,628,366	9,849,017,230	165,922	12,318,753,537	5,714,021,704	2,077,739	12,470	-	-	(145,804)	-	(79,633)	-	1,864,772
2848	Lane Transit District	Indep	-	1,695,628,366	9,849,017,230	-	5,625	-	5,625	-	-	-	-	-	-	-	5,625
2849	Lebanon Aquatic District	SLGRP	224,001	1,695,628,366	9,849,017,230	38,565	12,318,753,537	5,714,021,704	482,920	2,898	-	-	-	-	(26,069)	-	459,749
2850	Lake County 4-H & Extension Service	SLGRP	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	SLGRP	32,066	1,695,628,366	9,849,017,230	5,521	12,318,753,537	5,714,021,704	69,130	415	-	-	(4,851)	-	(23,859)	-	40,835
2852	Ochoco Irrigation District	SLGRP	503,851	1,695,628,366	9,849,017,230	86,744	12,318,753,537	5,714,021,704	1,086,243	6,520	-	-	(76,227)	-	(230,228)	-	786,308
2853	Mill City Rural Fire Protection District	SLGRP	50,442	1,695,628,366	9,849,017,230	8,684	12,318,753,537	5,714,021,704	108,747	653	-	-	-	-	(52,400)	-	57,000
2854	Sunset Empire Transportation District	Indep	-	1,695,628,366	9,849,017,230	-	(5,099)	-	(5,099)	-	-	-	-	-	-	-	(5,099)
2855	Harney Hospital	SLGRP	9,522,503	1,695,628,366	9,849,017,230	1,639,415	12,318,753,537	5,714,021,704	20,529,388	123,216	-	-	-	-	(3,116,869)	-	17,535,735
2856	Mid-Columbia Council Of Governments	Indep	-	1,695,628,366	9,849,017,230	-	38,431	-	38,431	-	-	-	-	-	-	-	38,431
2857	Sunriver Service District	SLGRP	1,840,198	1,695,628,366	9,849,017,230	316,813	12,318,753,537	5,714,021,704	3,967,249	23,811	-	-	-	-	(1,472,948)	-	2,518,112
2858	Nesika Beach-Ophir Water District	SLGRP	59,015	1,695,628,366	9,849,017,230	10,160	12,318,753,537	5,714,021,704	127,229	764	-	-	-	-	(29,308)	-	98,685
2859	South Lane County Fire and Rescue	Indep	1,812,467	1,695,628,366	9,849,017,230	312,038	3,497,063	1,812,467	3,497,063	23,452	-	-	-	-	-	-	3,520,515
2860	Coos County Airport District	SLGRP	655,323	1,695,628,366	9,849,017,230	112,822	12,318,753,537	5,714,021,704	1,412,799	8,480	-	-	-	-	(353,829)	-	1,067,450
2861	Mt Angel Fire District	Indep	81,734	1,695,628,366	9,849,017,230	14,072	6,407	81,734	6,407	1,058	-	-	-	-	-	-	7,465
2864	Tri-City Water and Sanitary Authority	SLGRP	400,354	1,695,628,366	9,849,017,230	68,926	12,318,753,537	5,714,021,704	863,116	5,180	-	-	(60,569)	-	(71,214)	-	736,513
2865	Tri-County Cooperative Weed Management Area	Indep	133,036	1,695,628,366	9,849,017,230	22,904	8,243	133,036	8,243	1,721	-	-	-	-	-	-	9,964
2866	Jefferson Behavioral Health	Indep	-	1,695,628,366	9,849,017,230	-	12,112	-	12,112	-	-	-	-	-	-	-	12,112
2867	West Multnomah Soil And Water Conservation District	SLGRP	683,437	1,695,628,366	9,849,017,230	117,662	12,318,753,537	5,714,021,704	1,473,409	8,843	-	-	-	-	-	-	1,482,252
2869	Nehalem Bay Fire & Rescue	SLGRP	245,936	1,695,628,366	9,849,017,230	42,341	12,318,753,537	5,714,021,704	530,209	3,182	-	-	-	-	-	-	533,391
2870	Clackamas River Water Providers	Indep	164,048	1,695,628,366	9,849,017,230	28,243	45,812	164,048	45,812	2,123	-	-	-	-	-	-	47,935
2872	Emergency Communications of Southern Oregon	Indep	-	1,695,628,366	9,849,017,230	-	8,765	-	8,765	-	-	-	-	-	-	-	8,765
2873	Mosier Fire District	SLGRP	50,787	1,695,628,366	9,849,017,230	8,744	12,318,753,537	5,714,021,704	109,491	657	-	-	-	-	(72,357)	-	37,791
2874	Umatilla-Morrow Radio and Data District	Indep	205,471	1,695,628,366	9,849,017,230	35,374	27,674	205,471	27,674	2,659	-	-	-	-	-	-	30,333
2876	Oregon Municipal Electric Utilities Association	Indep	109,019	1,695,628,366	9,849,017,230	18,769	7,379	109,019	7,379	1,411	-	-	-	-	-	-	8,790
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,020,916	1,695,628,366	9,849,017,230	347,925	50,729	2,020,916	50,729	26,150	-	-	-	-	-	-	76,879
2878	Yamhill Fire Protection District	Indep	76,251	1,695,628,366	9,849,017,230	13,128	(23)	76,251	(23)	987	-	-	-	-	-	-	964
2879	LaGrande Rural Fire Protection District	Indep	85,760	1,695,628,366	9,849,017,230	14,765	(18)	85,760	(18)	1,110	-	-	-	-	-	-	1,092
2880	Oregon Health & Science University	SLGRP	324,694,365	1,695,628,366	9,849,017,230	55,900,093	12,318,753,537	5,714,021,704	700,002,566	4,201,379	(14,812,044)	(10,000,000)	-	(177,729,419)	-	501,662,482	
2881	Lake Chinook Fire and Rescue District	Indep	42,205	1,695,628,366	9,849,017,230	7,266	(6)	42,205	(6)	546	-	-	-	-	-	-	540
2883	Lane Fire Authority	SLGRP	2,626,908	1,695,628,366	9,849,017,230	452,254	12,318,753,537	5,714,021,704	5,663,302	33,991	-	-	-	-	(682,498)	-	5,014,795
2884	North Central Public Health District	SLGRP	1,130,793	1,695,628,366	9,849,017,230	194,680	12,318,753,537	5,714,021,704	2,437,856	14,632	-	-	-	-	-	-	2,452,488
2885	Siletz Rural Fire Protection District	Indep	99,191	1,695,628,366	9,849,017,230	17,077	(17)	99,191	(17)	1,283	-	-	-	-	-	-	1,266



Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	151,865	1,695,628,366	9,849,017,230	26,145	12,318,753,537	5,714,021,704	327,403	1,965	-	-	-	-	-	-	-	329,368
2887	Umatilla County Fire District #1	Indep	2,832,566	1,695,628,366	9,849,017,230	487,661	12,318,753,537	5,714,021,704	3,177,618	2,832,566	-	-	-	-	-	-	-	3,214,270
2888	Oak Lodge Water Services District	SLGRP	2,788,091	1,695,628,366	9,849,017,230	480,004	12,318,753,537	5,714,021,704	6,010,794	36,077	-	-	-	(759,257)	-	-	-	5,287,614
2889	Mid-Valley Behavioral Care Network	Indep	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	SLGRP	5,461,367	1,695,628,366	9,849,017,230	940,241	12,318,753,537	5,714,021,704	11,774,060	70,667	(5,977,376)	-	-	-	Y	-	-	5,867,351
2901	Blue Mountain Community College	SLGRP	10,455,380	1,695,628,366	9,849,017,230	1,800,021	12,318,753,537	5,714,021,704	22,540,560	135,287	(8,663,857)	-	-	-	Y	-	-	14,011,990
2902	Treasure Valley Community College	SLGRP	9,484,474	1,695,628,366	9,849,017,230	1,632,868	12,318,753,537	5,714,021,704	20,447,402	122,724	(11,229,645)	-	-	-	Y	-	-	9,340,481
2903	Umpqua Community College	SLGRP	11,697,991	1,695,628,366	9,849,017,230	2,013,952	12,318,753,537	5,714,021,704	25,219,482	151,366	(9,518,094)	-	-	-	Y	-	-	15,852,754
2904	Lane Community College	SLGRP	45,466,880	1,695,628,366	9,849,017,230	7,827,678	12,318,753,537	5,714,021,704	98,021,204	588,318	(54,441,027)	-	-	-	Y	-	-	44,168,495
2905	Mt Hood Community College	SLGRP	39,809,635	1,695,628,366	9,849,017,230	6,853,714	12,318,753,537	5,714,021,704	85,824,855	515,116	(55,165,381)	-	-	-	Y	-	-	31,174,690
2906	Klamath Community College	SLGRP	6,747,564	1,695,628,366	9,849,017,230	1,161,675	12,318,753,537	5,714,021,704	14,546,948	87,310	(330,181)	-	-	-	Y	-	-	14,304,077
2908	Clackamas Community College	SLGRP	27,877,421	1,695,628,366	9,849,017,230	4,799,438	12,318,753,537	5,714,021,704	60,100,415	360,720	(23,838,318)	-	-	-	Y	-	-	36,622,817
2910	Linn-Benton Community College	SLGRP	26,621,242	1,695,628,366	9,849,017,230	4,583,171	12,318,753,537	5,714,021,704	57,392,242	344,465	(24,660,577)	-	-	-	Y	-	-	33,076,130
2918	Portland Community College	SLGRP	129,421,566	1,695,628,366	9,849,017,230	22,281,500	12,318,753,537	5,714,021,704	279,017,557	1,674,649	(106,506,018)	-	-	-	Y	-	-	174,186,188
2919	Chemeketa Community College	SLGRP	47,533,350	1,695,628,366	9,849,017,230	8,183,446	12,318,753,537	5,714,021,704	102,476,269	615,057	(47,213,823)	-	-	-	Y	-	-	55,877,503
2922	Rogue Community College	SLGRP	20,709,856	1,695,628,366	9,849,017,230	3,565,454	12,318,753,537	5,714,021,704	44,647,995	267,975	(16,110,561)	-	-	-	Y	-	-	28,805,409
2995	Oregon Coast Community College	SLGRP	2,211,899	1,695,628,366	9,849,017,230	380,805	12,318,753,537	5,714,021,704	4,768,592	28,621	(1,858,162)	-	-	-	Y	-	-	2,939,051
2996	Columbia Gorge Community College	SLGRP	4,730,051	1,695,628,366	9,849,017,230	814,336	12,318,753,537	5,714,021,704	10,197,429	61,204	(3,171,653)	-	-	-	Y	-	-	7,086,990
2997	Tillamook Bay Community College	SLGRP	1,875,264	1,695,628,366	9,849,017,230	322,850	12,318,753,537	5,714,021,704	4,042,847	24,265	(1,228,846)	-	-	-	Y	-	-	2,838,286
2998	Southwestern Community College	SLGRP	10,754,557	1,695,628,366	9,849,017,230	1,851,528	12,318,753,537	5,714,021,704	23,185,550	139,158	(10,891,984)	-	-	-	Y	-	-	12,432,724
2999	Central Oregon Community College	SLGRP	23,815,725	1,695,628,366	9,849,017,230	4,100,167	12,318,753,537	5,714,021,704	51,343,880	308,163	(10,446,286)	-	-	-	Y	-	-	41,205,757
3003	Baker School District 5J	Schools	9,353,212	1,695,628,366	9,849,017,230	1,610,269	9,202,034,087	3,240,708,721	26,558,566	121,026	(9,096,034)	-	-	-	-	-	-	17,583,558
3008	Huntington School District 16J	Schools	610,661	1,695,628,366	9,849,017,230	105,133	9,202,034,087	3,240,708,721	1,733,980	7,902	-	-	-	-	-	-	-	1,741,882
3016	Burnt River High School	Schools	350,537	1,695,628,366	9,849,017,230	60,349	9,202,034,087	3,240,708,721	995,354	4,536	-	-	-	-	-	-	-	999,890
3027	Pine-Eagle School District 61	Schools	1,361,243	1,695,628,366	9,849,017,230	234,355	9,202,034,087	3,240,708,721	3,865,267	17,614	-	-	-	-	-	-	-	3,882,881
3037	Alsea School	Schools	1,264,943	1,695,628,366	9,849,017,230	217,775	9,202,034,087	3,240,708,721	3,591,822	16,368	-	-	-	-	-	-	-	3,608,190
3039	Corvallis School District 509J	Schools	34,418,166	1,695,628,366	9,849,017,230	5,925,507	9,202,034,087	3,240,708,721	97,730,825	445,353	(35,427,862)	(3,000,000)	-	-	-	-	-	59,748,316
3043	Philomath School District 17J	Schools	6,533,899	1,695,628,366	9,849,017,230	1,124,890	9,202,034,087	3,240,708,721	18,553,090	84,545	(6,523,682)	-	-	-	-	-	-	12,113,953
3049	Monroe Elementary School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	Schools	47,798,325	1,695,628,366	9,849,017,230	8,229,064	9,202,034,087	3,240,708,721	135,723,958	618,486	(33,297,401)	-	-	-	-	-	-	103,045,043
3083	Welches Elementary School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	Schools	2,937,995	1,695,628,366	9,849,017,230	505,812	9,202,034,087	3,240,708,721	8,342,475	38,016	-	-	-	-	-	-	-	8,380,491
3122	Oregon City School District 62	Schools	42,066,134	1,695,628,366	9,849,017,230	7,242,198	9,202,034,087	3,240,708,721	119,447,328	544,314	(37,282,327)	-	-	-	-	-	-	82,709,315
3138	Canby Elementary School District 86	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	Schools	9,867,794	1,695,628,366	9,849,017,230	1,698,861	9,202,034,087	3,240,708,721	28,019,728	127,684	(20,106,350)	-	-	-	-	-	-	8,041,062
3174	Canby Union High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	Schools	9,903,413	1,695,628,366	9,849,017,230	1,704,993	9,202,034,087	3,240,708,721	28,120,869	128,145	(21,214,105)	-	-	-	-	-	-	7,034,909
3186	Jewell School District 8	Schools	1,529,105	1,695,628,366	9,849,017,230	263,254	9,202,034,087	3,240,708,721	4,341,913	19,786	-	-	-	-	-	-	-	4,361,699
3187	Seaside Schools	Schools	8,881,045	1,695,628,366	9,849,017,230	1,528,980	9,202,034,087	3,240,708,721	25,217,841	114,916	(8,005,170)	-	-	-	-	-	-	17,327,587
3195	Warrenton-Hammond School District	Schools	5,041,856	1,695,628,366	9,849,017,230	868,017	9,202,034,087	3,240,708,721	14,316,415	65,239	(3,447,267)	-	-	-	-	-	-	10,934,387
3230	Vernonia School District	Schools	3,040,396	1,695,628,366	9,849,017,230	523,441	9,202,034,087	3,240,708,721	8,633,244	39,341	-	-	-	-	-	-	-	8,672,585
3241	Coquille School District 8	Schools	4,652,309	1,695,628,366	9,849,017,230	800,952	9,202,034,087	3,240,708,721	13,210,291	60,198	-	-	-	-	-	-	-	13,270,489
3242	Coos Bay School District 9	Schools	12,978,067	1,695,628,366	9,849,017,230	2,234,332	9,202,034,087	3,240,708,721	36,851,388	167,930	(8,039,203)	-	-	-	-	-	-	28,980,115
3245	North Bend Public Schools	Schools	10,708,588	1,695,628,366	9,849,017,230	1,843,614	9,202,034,087	3,240,708,721	30,407,173	138,564	(8,598,296)	-	-	-	-	-	-	21,947,441
3252	Powers School District	Schools	835,714	1,695,628,366	9,849,017,230	143,878	9,202,034,087	3,240,708,721	2,373,021	10,814	-	-	-	-	-	-	-	2,383,835
3257	Myrtle Point School District 41	Schools	3,588,970	1,695,628,366	9,849,017,230	617,885	9,202,034,087	3,240,708,721	10,190,926	46,439	-	-	-	-	-	-	-	10,237,365
3264	Bandon School District	Schools	3,483,624	1,695,628,366	9,849,017,230	599,748	9,202,034,087	3,240,708,721	9,891,795	45,076	-	-	-	-	-	-	-	9,936,871
3274	Crook County School District	Schools	14,349,623	1,695,628,366	9,849,017,230	2,470,463	9,202,034,087	3,240,708,721	40,745,939	185,677	(26,658,112)	-	-	-	-	-	-	14,273,504
3275	Port Orford-Langlois School District 2CJ	Schools	1,592,105	1,695,628,366	9,849,017,230	274,100	9,202,034,087	3,240,708,721	4,520,803	20,601	-	-	-	-	-	-	-	4,541,404
3277	Curry County School District 3C	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3281	Ophir School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3282	Pistol River School District 16	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3283	Brookings-Harbor School District 17C	Schools	7,676,867	1,695,628,366	9,849,017,230	1,321,666	9,202,034,087	3,240,708,721	21,798,563	99,335	(11,054,585)	-	-	-	-	-	-	10,843,313



Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3288	Central Curry School District 1	Schools	2,112,246	1,695,628,366	9,849,017,230	363,649	9,202,034,087	3,240,708,721	5,997,750	27,331	-	-	-	-	-	-	6,025,081
3291	Bend-La Pine Public Schools	Schools	87,181,822	1,695,628,366	9,849,017,230	15,009,413	9,202,034,087	3,240,708,721	247,553,905	1,128,088	(69,155,708)	-	-	-	-	-	179,526,285
3296	Sisters School District	Schools	5,768,355	1,695,628,366	9,849,017,230	993,093	9,202,034,087	3,240,708,721	16,379,318	74,640	(9,530,083)	-	-	-	-	-	6,923,875
3307	Oakland School District	Schools	2,788,385	1,695,628,366	9,849,017,230	480,054	9,202,034,087	3,240,708,721	7,917,655	36,080	-	-	-	-	-	-	7,953,735
3310	Roseburg Public Schools	Schools	27,916,300	1,695,628,366	9,849,017,230	4,806,131	9,202,034,087	3,240,708,721	79,268,693	361,223	(34,625,408)	-	-	-	-	-	45,004,508
3316	Glide School District 12	Schools	3,720,104	1,695,628,366	9,849,017,230	640,461	9,202,034,087	3,240,708,721	10,563,283	48,136	(3,484,553)	-	-	-	-	-	7,126,866
3318	Days Creek School District 15	Schools	1,111,183	1,695,628,366	9,849,017,230	191,304	9,202,034,087	3,240,708,721	3,155,218	14,378	-	-	-	-	-	-	3,169,596
3319	South Umpqua School District	Schools	6,446,764	1,695,628,366	9,849,017,230	1,109,899	9,202,034,087	3,240,708,721	18,305,669	83,418	(16,803,423)	-	-	-	-	-	1,585,664
3320	Camas Valley School District 21	Schools	1,084,589	1,695,628,366	9,849,017,230	186,725	9,202,034,087	3,240,708,721	3,079,704	14,034	-	-	-	-	-	-	3,093,738
3321	North Douglas School District 22	Schools	1,648,399	1,695,628,366	9,849,017,230	283,792	9,202,034,087	3,240,708,721	4,680,650	21,329	-	-	-	-	-	-	4,701,979
3324	Yoncalla School District 32	Schools	1,205,285	1,695,628,366	9,849,017,230	207,505	9,202,034,087	3,240,708,721	3,422,422	15,596	-	-	-	-	-	-	3,438,018
3325	Elkton School District 34	Schools	1,233,299	1,695,628,366	9,849,017,230	212,327	9,202,034,087	3,240,708,721	3,501,968	15,958	-	-	-	-	-	-	3,517,926
3331	Umpqua School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3335	Riddle School District	Schools	2,022,212	1,695,628,366	9,849,017,230	348,148	9,202,034,087	3,240,708,721	5,742,097	26,166	-	-	-	-	-	-	5,768,263
3338	Glendale 77	Schools	1,530,852	1,695,628,366	9,849,017,230	263,555	9,202,034,087	3,240,708,721	4,346,874	19,808	-	-	-	-	-	-	4,366,682
3349	Winston-Dillard Schools	Schools	5,392,036	1,695,628,366	9,849,017,230	928,305	9,202,034,087	3,240,708,721	15,310,756	69,770	(16,663,112)	-	-	-	-	-	(1,282,586)
3353	Sutherlin School District 130	Schools	6,777,166	1,695,628,366	9,849,017,230	1,166,772	9,202,034,087	3,240,708,721	19,243,850	87,693	(12,156,935)	-	-	-	-	-	7,174,608
3361	Arlington Public Schools	Schools	1,086,447	1,695,628,366	9,849,017,230	187,045	9,202,034,087	3,240,708,721	3,084,980	14,058	-	-	-	-	-	-	3,099,038
3364	Condon Admin School District 25J	Schools	699,294	1,695,628,366	9,849,017,230	120,392	9,202,034,087	3,240,708,721	1,985,654	9,049	-	-	-	-	-	-	1,994,703
3370	Prairie City School District 4	Schools	815,149	1,695,628,366	9,849,017,230	140,338	9,202,034,087	3,240,708,721	2,314,626	10,548	-	-	-	-	-	-	2,325,174
3372	Monument School District 8	Schools	513,115	1,695,628,366	9,849,017,230	88,339	9,202,034,087	3,240,708,721	1,456,997	6,639	-	-	-	-	-	-	1,463,636
3375	Dayville School District 16J	Schools	572,643	1,695,628,366	9,849,017,230	98,587	9,202,034,087	3,240,708,721	1,626,027	7,410	-	-	-	-	-	-	1,633,437
3376	Long Creek Schools	Schools	407,552	1,695,628,366	9,849,017,230	70,165	9,202,034,087	3,240,708,721	1,157,249	5,274	-	-	-	-	-	-	1,162,523
3392	Burns-Slater School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3394	Crane Elementary School	Schools	248,039	1,695,628,366	9,849,017,230	42,703	9,202,034,087	3,240,708,721	704,310	3,209	-	-	-	-	-	-	707,519
3395	Pine Creek School	Schools	35,468	1,695,628,366	9,849,017,230	6,106	9,202,034,087	3,240,708,721	100,712	459	-	-	-	-	-	-	101,171
3396	Diamond School District 7	Schools	51,989	1,695,628,366	9,849,017,230	8,951	9,202,034,087	3,240,708,721	147,623	673	-	-	-	-	-	-	148,296
3397	Suntex School District	Schools	84,332	1,695,628,366	9,849,017,230	14,519	9,202,034,087	3,240,708,721	239,462	1,091	-	-	-	-	-	-	240,553
3398	Drewsey School	Schools	51,384	1,695,628,366	9,849,017,230	8,846	9,202,034,087	3,240,708,721	145,906	665	-	-	-	-	-	-	146,571
3399	Frenchglen School District	Schools	103,188	1,695,628,366	9,849,017,230	17,765	9,202,034,087	3,240,708,721	293,004	1,335	-	-	-	-	-	-	294,339
3405	Fields-Trout Creek 33	Schools	142,390	1,695,628,366	9,849,017,230	24,514	9,202,034,087	3,240,708,721	404,318	1,842	-	-	-	-	-	-	406,160
3407	Crane Union High School	Schools	526,426	1,695,628,366	9,849,017,230	90,631	9,202,034,087	3,240,708,721	1,494,793	6,812	-	-	-	-	-	-	1,501,605
3408	Burns Union High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3409	Hood River County School District	Schools	24,269,831	1,695,628,366	9,849,017,230	4,178,347	9,202,034,087	3,240,708,721	68,914,497	314,039	(24,060,805)	-	-	-	-	-	45,167,731
3414	Phoenix-Talent School District	Schools	11,386,524	1,695,628,366	9,849,017,230	1,960,329	9,202,034,087	3,240,708,721	32,332,181	147,336	(12,661,035)	-	-	-	-	-	19,818,482
3415	Ashland Public Schools	Schools	14,757,015	1,695,628,366	9,849,017,230	2,540,600	9,202,034,087	3,240,708,721	41,902,734	190,948	-	-	-	-	-	-	42,093,682
3416	Central Point School District 6	Schools	21,545,385	1,695,628,366	9,849,017,230	3,709,301	9,202,034,087	3,240,708,721	61,178,398	278,786	-	-	-	-	-	-	61,457,184
3417	Eagle Point School District 9	Schools	18,637,999	1,695,628,366	9,849,017,230	3,208,759	9,202,034,087	3,240,708,721	52,922,838	241,166	-	-	-	-	-	-	53,164,004
3424	Rogue River School District	Schools	3,675,536	1,695,628,366	9,849,017,230	632,788	9,202,034,087	3,240,708,721	10,436,732	47,560	-	-	-	-	-	-	10,484,292
3432	Prospect School District	Schools	1,239,900	1,695,628,366	9,849,017,230	213,464	9,202,034,087	3,240,708,721	3,520,712	16,044	-	-	-	-	-	-	3,536,756
3439	Butte Falls School District	Schools	1,171,436	1,695,628,366	9,849,017,230	201,677	9,202,034,087	3,240,708,721	3,326,308	15,158	-	-	-	-	-	-	3,341,466
3440	Pinehurst School	Schools	109,415	1,695,628,366	9,849,017,230	18,837	9,202,034,087	3,240,708,721	310,685	1,416	-	-	-	-	-	-	312,101
3445	Culver School District 4	Schools	3,639,290	1,695,628,366	9,849,017,230	626,548	9,202,034,087	3,240,708,721	10,333,811	47,091	-	-	-	-	-	-	10,380,902
3446	Ashwood School	Schools	35,456	1,695,628,366	9,849,017,230	6,104	9,202,034,087	3,240,708,721	100,678	459	-	-	-	-	-	-	101,137
3447	Madras School District	Schools	17,820,314	1,695,628,366	9,849,017,230	3,067,984	9,202,034,087	3,240,708,721	50,601,011	230,586	(12,650,177)	-	-	-	-	-	38,181,420
3451	Black Butte School District	Schools	150,540	1,695,628,366	9,849,017,230	25,917	9,202,034,087	3,240,708,721	427,460	1,948	-	-	-	-	-	-	429,408
3453	Josephine County School District Cu	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3454	Grants Pass School District	Schools	33,632,079	1,695,628,366	9,849,017,230	5,790,172	9,202,034,087	3,240,708,721	95,498,721	435,182	-	-	-	-	-	-	95,933,903
3455	Klamath Falls School District 1	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3456	Klamath County School District	Schools	33,721,286	1,695,628,366	9,849,017,230	5,805,530	9,202,034,087	3,240,708,721	95,752,025	436,336	-	-	-	-	-	-	96,188,361
3457	Klamath Falls City Schools	Schools	16,213,856	1,695,628,366	9,849,017,230	2,791,413	9,202,034,087	3,240,708,721	46,039,453	209,799	-	-	-	-	-	-	46,249,252
3460	Union School District 5	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
3461	Lake County School District 7	Schools	3,948,641	1,695,628,366	9,849,017,230	679,807	9,202,034,087	3,240,708,721	11,212,217	51,093	-	-	-	-	-	-	11,263,310
3462	Paisley School District	Schools	865,722	1,695,628,366	9,849,017,230	149,045	9,202,034,087	3,240,708,721	2,458,229	11,202	-	-	-	-	-	-	2,469,431
3463	North Lake School District 14	Schools	1,276,017	1,695,628,366	9,849,017,230	219,682	9,202,034,087	3,240,708,721	3,623,267	16,511	-	-	-	-	-	-	3,639,778
3464	Plush School District	Schools	120,074	1,695,628,366	9,849,017,230	20,672	9,202,034,087	3,240,708,721	340,952	1,554	-	-	-	-	-	-	342,506
3465	Adel School District 21	Schools	82,381	1,695,628,366	9,849,017,230	14,183	9,202,034,087	3,240,708,721	233,922	1,066	-	-	-	-	-	-	234,988
3470	Pleasant Hill School District	Schools	4,279,936	1,695,628,366	9,849,017,230	736,843	9,202,034,087	3,240,708,721	12,152,933	55,380	-	-	-	-	-	-	12,208,313
3473	Eugene School District 4J	Schools	90,732,479	1,695,628,366	9,849,017,230	15,620,702	9,202,034,087	3,240,708,721	257,636,041	1,174,032	(44,684,535)	-	-	-	-	-	214,125,538

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
3487	Springfield School District 19	Schools	54,114,945	1,695,628,366	9,849,017,230	9,316,547	9,202,034,087	3,240,708,721	153,660,082	700,220	(49,887,020)	-	-	-	-	104,473,282
3494	Fern Ridge School District	Schools	6,169,124	1,695,628,366	9,849,017,230	1,062,090	9,202,034,087	3,240,708,721	17,517,307	79,825	(7,253,341)	-	-	-	-	10,343,791
3498	Mapleton School District	Schools	1,253,619	1,695,628,366	9,849,017,230	215,826	9,202,034,087	3,240,708,721	3,559,667	16,221	-	-	-	-	3,575,888	
3502	Creswell School District 40	Schools	6,370,301	1,695,628,366	9,849,017,230	1,096,725	9,202,034,087	3,240,708,721	18,088,552	82,428	(2,646,959)	-	-	-	15,524,021	
3506	South Lane School District	Schools	15,708,298	1,695,628,366	9,849,017,230	2,704,375	9,202,034,087	3,240,708,721	44,603,914	203,257	(24,627,406)	-	-	-	20,179,765	
3510	Bethel School District	Schools	28,963,551	1,695,628,366	9,849,017,230	4,986,428	9,202,034,087	3,240,708,721	82,242,376	374,773	-	-	-	-	82,617,149	
3517	Crow-Applegate-Lorane District 66	Schools	1,824,025	1,695,628,366	9,849,017,230	314,028	9,202,034,087	3,240,708,721	5,179,342	23,602	-	-	-	-	5,202,944	
3519	McKenzie School District	Schools	1,619,741	1,695,628,366	9,849,017,230	278,858	9,202,034,087	3,240,708,721	4,599,275	20,959	-	-	-	-	4,620,234	
3520	Junction City School District 69	Schools	7,790,805	1,695,628,366	9,849,017,230	1,341,282	9,202,034,087	3,240,708,721	22,122,091	100,809	-	-	-	-	22,222,900	
3522	Lowell School District	Schools	1,822,996	1,695,628,366	9,849,017,230	313,851	9,202,034,087	3,240,708,721	5,176,421	23,599	-	-	-	-	5,200,010	
3524	Oakridge School District	Schools	3,116,220	1,695,628,366	9,849,017,230	536,495	9,202,034,087	3,240,708,721	8,848,547	40,322	-	-	-	-	8,888,869	
3527	Marcola School District 79	Schools	1,474,201	1,695,628,366	9,849,017,230	253,802	9,202,034,087	3,240,708,721	4,186,013	19,075	-	-	-	-	4,205,088	
3533	Triangle Lake Schools	Schools	1,498,910	1,695,628,366	9,849,017,230	258,056	9,202,034,087	3,240,708,721	4,256,174	19,395	-	-	-	-	4,275,569	
3537	Siuslaw School District 97J	Schools	7,512,438	1,695,628,366	9,849,017,230	1,293,358	9,202,034,087	3,240,708,721	21,331,664	97,207	(8,444,541)	-	-	-	12,984,330	
3579	Lincoln County School District	Schools	22,075,193	1,695,628,366	9,849,017,230	3,800,514	9,202,034,087	3,240,708,721	62,682,794	285,642	(71,893,002)	-	-	-	(8,924,566)	
3582	Linn County School District 5	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3610	Harrisburg Elementary School District 42J	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3613	Harris School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3615	Central Linn School District 552C	Schools	3,702,305	1,695,628,366	9,849,017,230	637,397	9,202,034,087	3,240,708,721	10,512,743	47,906	-	-	-	-	10,560,649	
3618	Sweet Home School District 55	Schools	10,438,421	1,695,628,366	9,849,017,230	1,797,101	9,202,034,087	3,240,708,721	29,640,031	135,068	(20,142,995)	-	-	-	9,632,104	
3626	Wyatt School District 63CJ	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3647	Scio School District 95C	Schools	3,514,641	1,695,628,366	9,849,017,230	605,088	9,202,034,087	3,240,708,721	9,979,868	45,478	-	-	-	-	10,025,346	
3665	Santiam Canyon School District	Schools	2,920,750	1,695,628,366	9,849,017,230	502,843	9,202,034,087	3,240,708,721	8,293,507	37,793	(4,409,861)	-	-	-	3,921,439	
3676	Harrisburg High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3684	Ontario School District 8C	Schools	12,357,792	1,695,628,366	9,849,017,230	2,127,545	9,202,034,087	3,240,708,721	35,090,109	159,903	(10,563,385)	-	-	-	24,686,627	
3687	Juntura Grade School	Schools	82,247	1,695,628,366	9,849,017,230	14,160	9,202,034,087	3,240,708,721	233,541	1,064	-	-	-	-	234,605	
3689	Vale School District 15	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3694	Nyssa School District 26	Schools	5,982,480	1,695,628,366	9,849,017,230	1,029,957	9,202,034,087	3,240,708,721	16,987,329	77,410	-	-	-	-	17,064,739	
3696	Annex Elementary School	Schools	297,769	1,695,628,366	9,849,017,230	51,265	9,202,034,087	3,240,708,721	845,519	3,853	-	-	-	-	849,372	
3707	Adrian School District 61	Schools	1,527,569	1,695,628,366	9,849,017,230	262,990	9,202,034,087	3,240,708,721	4,337,552	19,766	-	-	-	-	4,357,318	
3709	Harper School District 66	Schools	821,229	1,695,628,366	9,849,017,230	141,385	9,202,034,087	3,240,708,721	2,331,890	10,626	-	-	-	-	2,342,516	
3712	W W Jones School	Schools	107,242	1,695,628,366	9,849,017,230	18,463	9,202,034,087	3,240,708,721	304,515	1,388	-	-	-	-	305,903	
3715	Vale High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3720	Silverton RFD	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3727	Aumsville Elementary	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3729	Jefferson School District 14Cj	Schools	5,187,682	1,695,628,366	9,849,017,230	893,123	9,202,034,087	3,240,708,721	14,730,490	67,126	(7,435,380)	-	-	-	7,362,236	
3730	North Marion School District 15	Schools	9,607,730	1,695,628,366	9,849,017,230	1,654,088	9,202,034,087	3,240,708,721	27,281,273	124,319	(11,570,201)	-	-	-	15,835,391	
3732	Manion Elementary School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3735	Salem-Keizer Public Schools	Schools	237,585,517	1,695,628,366	9,849,017,230	40,903,243	9,202,034,087	3,240,708,721	674,627,131	3,074,235	(231,509,888)	-	-	-	446,191,478	
3750	St Paul School District	Schools	1,568,865	1,695,628,366	9,849,017,230	270,099	9,202,034,087	3,240,708,721	4,454,812	20,300	-	-	-	-	4,475,112	
3759	Eldredge Elementary	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3760	West Stayton School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3761	Bethany Elementary	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3769	Scotts Mills School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3771	Gervais Elementary School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3772	Stayton School District 77J	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3780	Mt Angel School District 91	Schools	4,101,399	1,695,628,366	9,849,017,230	706,106	9,202,034,087	3,240,708,721	11,645,975	53,070	-	-	-	-	11,699,045	
3781	Silver Crest School District 93	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3786	Woodburn School District	Schools	29,722,012	1,695,628,366	9,849,017,230	5,117,007	9,202,034,087	3,240,708,721	84,396,035	384,588	-	-	-	-	84,780,623	
3794	Detroit School District 123J	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3804	Monitor School District 142J	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3806	Cloverdale School District 144	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3809	Morrow County Schools	Schools	10,971,692	1,695,628,366	9,849,017,230	1,888,911	9,202,034,087	3,240,708,721	31,154,261	141,968	(7,940,287)	-	-	-	23,355,942	
3818	Portland Public Schools	Schools	318,721,363	1,695,628,366	9,849,017,230	54,871,768	9,202,034,087	3,240,708,721	905,013,409	4,124,091	(588,164,140)	-	-	-	320,973,360	
3820	Parkrose School District	Schools	16,493,505	1,695,628,366	9,849,017,230	2,839,558	9,202,034,087	3,240,708,721	46,833,520	213,417	-	-	-	-	47,046,937	
3821	Gresham Grade School District 4	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3823	Orient School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3824	Reynolds School District	Schools	66,293,939	1,695,628,366	9,849,017,230	11,413,310	9,202,034,087	3,240,708,721	188,242,492	857,810	(85,788,788)	-	-	-	103,311,514	
3842	Corbett School District 39	Schools	5,925,957	1,695,628,366	9,849,017,230	1,020,226	9,202,034,087	3,240,708,721	16,826,831	76,679	-	-	-	-	16,903,510	

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
3843	David Douglas School District	Schools	73,145,123	1,695,628,366	9,849,017,230	12,592,824	9,202,034,087	3,240,708,721	207,696,517	946,460	(21,738,903)	-	-	-	-	186,904,074
3847	Riverdale School	Schools	4,599,645	1,695,628,366	9,849,017,230	791,885	9,202,034,087	3,240,708,721	13,060,751	59,517	(4,281,235)	-	-	-	-	8,839,033
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	Schools	15,502,329	1,695,628,366	9,849,017,230	2,668,915	9,202,034,087	3,240,708,721	44,019,063	200,592	-	-	-	-	44,219,655	
3859	Central School District 13J	Schools	16,903,776	1,695,628,366	9,849,017,230	2,910,191	9,202,034,087	3,240,708,721	47,998,489	218,726	(20,877,521)	-	-	-	27,339,694	
3865	Perrydale School District 21	Schools	1,499,844	1,695,628,366	9,849,017,230	258,216	9,202,034,087	3,240,708,721	4,258,826	19,407	-	-	-	-	4,278,233	
3887	Falls City School District	Schools	975,259	1,695,628,366	9,849,017,230	167,903	9,202,034,087	3,240,708,721	2,769,260	12,619	(2,107,941)	-	-	-	673,938	
3894	Sherman County School District 9	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3902	Tillamook Public Schools	Schools	10,002,927	1,695,628,366	9,849,017,230	1,722,126	9,202,034,087	3,240,708,721	28,403,440	129,433	(19,436,097)	-	-	-	9,096,776	
3920	Neah-Kah-Nie School District	Schools	5,339,751	1,695,628,366	9,849,017,230	919,303	9,202,034,087	3,240,708,721	15,162,292	69,094	-	-	-	-	15,231,386	
3927	Echo School District	Schools	1,575,146	1,695,628,366	9,849,017,230	271,181	9,202,034,087	3,240,708,721	4,472,647	20,382	(1,623,610)	-	-	-	2,869,419	
3928	Umatilla School District 6R	Schools	6,286,854	1,695,628,366	9,849,017,230	1,082,359	9,202,034,087	3,240,708,721	17,851,603	81,349	(4,041,998)	-	-	-	13,890,954	
3929	Ferndale School District 10	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3931	Pendleton School District 16R	Schools	16,251,320	1,695,628,366	9,849,017,230	2,797,863	9,202,034,087	3,240,708,721	46,145,832	210,284	(29,594,925)	-	-	-	16,761,191	
3935	Athena-Weston School District 29Rj	Schools	3,030,073	1,695,628,366	9,849,017,230	521,664	9,202,034,087	3,240,708,721	8,603,931	39,208	-	-	-	-	8,643,139	
3936	Milton-Freewater Elementary School District 31	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3942	Stanfield School District	Schools	2,599,593	1,695,628,366	9,849,017,230	447,552	9,202,034,087	3,240,708,721	7,381,578	33,637	(3,865,472)	-	-	-	3,549,743	
3944	Ukiah School	Schools	386,591	1,695,628,366	9,849,017,230	66,556	9,202,034,087	3,240,708,721	1,097,730	5,002	-	-	-	-	1,102,732	
3957	Helix School District	Schools	958,683	1,695,628,366	9,849,017,230	165,049	9,202,034,087	3,240,708,721	2,722,193	12,405	-	-	-	-	2,734,598	
3958	Pilot Rock School District 2R	Schools	1,747,481	1,695,628,366	9,849,017,230	300,850	9,202,034,087	3,240,708,721	4,961,995	22,612	(2,156,436)	-	-	-	2,828,171	
3959	Mcloughlin Union High School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
3965	La Grande Public Schools	Schools	9,951,096	1,695,628,366	9,849,017,230	1,713,202	9,202,034,087	3,240,708,721	28,256,265	128,762	(10,544,410)	-	-	-	17,840,617	
3966	Union County School District	Schools	1,605,152	1,695,628,366	9,849,017,230	276,346	9,202,034,087	3,240,708,721	4,557,850	20,770	(2,027,850)	-	-	-	2,550,770	
3967	North Powder School District	Schools	1,402,892	1,695,628,366	9,849,017,230	241,525	9,202,034,087	3,240,708,721	3,983,530	18,153	-	-	-	-	4,001,683	
3969	Imbler School District	Schools	1,718,758	1,695,628,366	9,849,017,230	295,905	9,202,034,087	3,240,708,721	4,880,435	22,240	-	-	-	-	4,902,675	
3970	Cove School District	Schools	1,465,751	1,695,628,366	9,849,017,230	252,347	9,202,034,087	3,240,708,721	4,162,019	18,966	-	-	-	-	4,180,985	
3973	Elgin School District 23	Schools	1,797,526	1,695,628,366	9,849,017,230	309,466	9,202,034,087	3,240,708,721	5,104,098	23,259	-	-	-	-	5,127,357	
3986	Joseph School District 6	Schools	1,638,631	1,695,628,366	9,849,017,230	282,110	9,202,034,087	3,240,708,721	4,652,914	21,203	-	-	-	-	4,674,117	
3990	Wallowa School	Schools	1,170,151	1,695,628,366	9,849,017,230	201,456	9,202,034,087	3,240,708,721	3,322,659	15,141	-	-	-	-	3,337,800	
3993	Enterprise School District 21	Schools	1,844,980	1,695,628,366	9,849,017,230	317,636	9,202,034,087	3,240,708,721	5,238,844	23,873	-	-	-	-	5,262,717	
4003	Troy School District 54	Schools	53,482	1,695,628,366	9,849,017,230	9,208	9,202,034,087	3,240,708,721	151,863	692	-	-	-	-	152,555	
4008	Chenoweth School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4012	Dufur Schools	Schools	1,796,724	1,695,628,366	9,849,017,230	309,328	9,202,034,087	3,240,708,721	5,101,821	23,249	-	-	-	-	5,125,070	
4022	Maupin Grade School 84	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4025	West Union School District 1	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4030	Hillsboro Elementary School District 7	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4034	Gaston Public Schools	Schools	3,315,212	1,695,628,366	9,849,017,230	570,754	9,202,034,087	3,240,708,721	9,413,587	42,897	(4,423,899)	-	-	-	5,032,585	
4035	Banks School District	Schools	4,437,452	1,695,628,366	9,849,017,230	763,961	9,202,034,087	3,240,708,721	12,600,202	57,418	(2,082,679)	-	-	-	10,574,941	
4047	Reedville School District 29	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4055	Groner School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4062	Beaverton School District	Schools	244,765,202	1,695,628,366	9,849,017,230	42,139,313	9,202,034,087	3,240,708,721	695,013,939	3,167,136	(215,471,158)	-	-	-	482,709,917	
4080	North Plains School District 70	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4105	Hillsboro Union High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4109	Spray School District 1	Schools	280,182	1,695,628,366	9,849,017,230	48,237	9,202,034,087	3,240,708,721	795,580	3,625	-	-	-	-	799,205	
4114	Fossil School District 21J	Schools	1,354,631	1,695,628,366	9,849,017,230	233,216	9,202,034,087	3,240,708,721	3,846,492	17,528	-	-	-	-	3,864,020	
4128	Yamhill Grade School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4135	Newberg School District 29Jt	Schools	28,124,712	1,695,628,366	9,849,017,230	4,842,012	9,202,034,087	3,240,708,721	79,860,481	363,919	(36,784,030)	-	-	-	43,440,370	
4142	McMinnville Schools	Schools	35,947,977	1,695,628,366	9,849,017,230	6,188,882	9,202,034,087	3,240,708,721	102,074,743	465,148	(27,010,584)	-	-	-	75,529,307	
4144	Sheridan School District 48J	Schools	4,038,075	1,695,628,366	9,849,017,230	695,204	9,202,034,087	3,240,708,721	11,466,166	52,251	-	-	-	-	11,518,417	
4166	Yamhill-Carlton School District 1	Schools	4,763,382	1,695,628,366	9,849,017,230	820,074	9,202,034,087	3,240,708,721	13,525,684	61,636	(11,945,100)	-	-	-	1,642,220	
4185	Lebanon School District Uh-1	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4189	Wasco County High School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4203	Victor Point School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4218	Curry County Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4219	Grant County Education Service District	Schools	584,720	1,695,628,366	9,849,017,230	100,667	9,202,034,087	3,240,708,721	1,660,320	7,566	-	-	-	-	1,667,886	
4220	Jefferson County Education Service District	Schools	884,912	1,695,628,366	9,849,017,230	152,348	9,202,034,087	3,240,708,721	2,512,719	11,450	-	-	-	-	2,524,169	
4221	Marion Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	
4223	InterMountain Education Service District	Schools	9,440,910	1,695,628,366	9,849,017,230	1,625,368	9,202,034,087	3,240,708,721	26,807,585	122,161	(10,869,982)	-	-	-	16,059,764	
4224	Wallowa County Region 18	Schools	998,590	1,695,628,366	9,849,017,230	171,919	9,202,034,087	3,240,708,721	2,835,509	12,921	-	-	-	-	2,848,430	

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL													
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL			
4225	Washington County Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4226	North Central Education Service District	Schools	589,636	1,695,628,366	9,849,017,230	101,513	9,202,034,087	3,240,708,721	1,674,279	7,630	-	-	-	-	-	-	-	-	-	1,681,909
4227	Cascade School District Uh5	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4230	Mari-Linn School District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4232	South Coast Education Service District Region 7	Schools	4,425,176	1,695,628,366	9,849,017,230	761,848	9,202,034,087	3,240,708,721	12,565,344	57,260	-	-	-	-	-	-	-	-	-	12,622,604
4237	Douglas Education Service District	Schools	9,974,941	1,695,628,366	9,849,017,230	1,717,308	9,202,034,087	3,240,708,721	28,323,973	129,071	(4,086,567)	-	-	-	-	-	-	-	-	24,366,477
4238	Multnomah Education Service District	Schools	20,011,119	1,695,628,366	9,849,017,230	3,445,158	9,202,034,087	3,240,708,721	56,821,830	258,934	(29,777,710)	-	-	-	-	-	-	-	-	27,303,054
4251	Clatsop County Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4252	High Desert Education Service District	Schools	11,836,872	1,695,628,366	9,849,017,230	2,037,862	9,202,034,087	3,240,708,721	33,610,950	153,163	(10,051,772)	-	-	-	-	-	-	-	-	23,712,341
4254	Willamette Education Service District	Schools	15,083,281	1,695,628,366	9,849,017,230	2,596,771	9,202,034,087	3,240,708,721	42,829,170	195,170	(25,259,154)	-	-	-	-	-	-	-	-	17,765,186
4258	Hermiston School District 8R	Schools	23,890,058	1,695,628,366	9,849,017,230	4,112,965	9,202,034,087	3,240,708,721	67,836,127	309,125	(20,247,648)	-	-	-	-	-	-	-	-	47,897,604
4259	Clackamas Education Service District	Schools	14,540,298	1,695,628,366	9,849,017,230	2,503,290	9,202,034,087	3,240,708,721	41,287,363	188,144	(15,511,005)	-	-	-	-	-	-	-	-	25,964,502
4260	Greater Albany School District 8J	Schools	47,139,479	1,695,628,366	9,849,017,230	8,115,636	9,202,034,087	3,240,708,721	133,853,157	609,961	(35,834,314)	-	-	-	-	-	-	-	-	98,628,804
4268	Lake Oswego School District	Schools	36,558,192	1,695,628,366	9,849,017,230	6,293,938	9,202,034,087	3,240,708,721	103,807,456	473,044	(43,746,243)	-	-	-	-	-	-	-	-	60,534,257
4270	Silver Falls School District	Schools	18,955,552	1,695,628,366	9,849,017,230	3,263,429	9,202,034,087	3,240,708,721	53,824,534	245,275	(16,438,891)	-	-	-	-	-	-	-	-	37,630,918
4271	Malheur Education Service District Region 14	Schools	2,070,618	1,695,628,366	9,849,017,230	356,482	9,202,034,087	3,240,708,721	5,879,546	26,793	-	-	-	-	-	-	-	-	-	5,906,339
4272	Linn-Benton-Lincoln Education Service District	Schools	11,826,042	1,695,628,366	9,849,017,230	2,035,997	9,202,034,087	3,240,708,721	33,580,198	153,023	-	-	-	-	-	-	-	-	-	33,733,221
4273	Double O School District	Schools	50,221	1,695,628,366	9,849,017,230	8,646	9,202,034,087	3,240,708,721	142,603	650	-	-	-	-	-	-	-	-	-	143,253
4275	Tillamook County Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4276	Lane County Education Service District	Schools	7,503,885	1,695,628,366	9,849,017,230	1,291,885	9,202,034,087	3,240,708,721	21,307,378	97,096	(5,529,859)	-	-	-	-	-	-	-	-	15,874,615
4277	Mitchell School	Schools	586,294	1,695,628,366	9,849,017,230	100,938	9,202,034,087	3,240,708,721	1,664,789	7,586	-	-	-	-	-	-	-	-	-	1,672,375
4279	St Helens School District 502	Schools	15,026,342	1,695,628,366	9,849,017,230	2,586,968	9,202,034,087	3,240,708,721	42,667,491	194,433	(28,844,861)	-	-	-	-	-	-	-	-	14,017,063
4280	Northwest Regional Education Service District	Schools	26,356,792	1,695,628,366	9,849,017,230	4,537,643	9,202,034,087	3,240,708,721	74,840,450	341,033	-	-	-	-	-	-	-	-	-	75,181,493
4286	Southern Oregon Education Service District	Schools	11,802,952	1,695,628,366	9,849,017,230	2,032,022	9,202,034,087	3,240,708,721	33,514,634	152,724	-	-	-	-	-	-	-	-	-	33,667,358
4288	Medford School District 549C	Schools	60,479,526	1,695,628,366	9,849,017,230	10,412,288	9,202,034,087	3,240,708,721	171,732,392	782,574	(25,031,893)	-	-	-	-	-	-	-	-	147,483,073
4291	Dayton Public Schools	Schools	4,914,418	1,695,628,366	9,849,017,230	846,077	9,202,034,087	3,240,708,721	13,954,553	63,590	(7,942,986)	-	-	-	-	-	-	-	-	6,075,157
4293	Lake County Education Service District	Schools	494,871	1,695,628,366	9,849,017,230	85,198	9,202,034,087	3,240,708,721	1,405,193	6,403	-	-	-	-	-	-	-	-	-	1,411,596
4294	Harney Education Service District Region XVII	Schools	1,114,009	1,695,628,366	9,849,017,230	191,790	9,202,034,087	3,240,708,721	3,163,243	14,415	-	-	-	-	-	-	-	-	-	3,177,658
4295	Wasco County Education Service District	Schools	1,601,416	1,695,628,366	9,849,017,230	275,703	9,202,034,087	3,240,708,721	4,547,241	20,722	-	-	-	-	-	-	-	-	-	4,567,963
4297	Yamhill Education Service District	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4306	Amity School District	Schools	3,920,154	1,695,628,366	9,849,017,230	674,902	9,202,034,087	3,240,708,721	11,131,328	50,725	(7,768,185)	-	-	-	-	-	-	-	-	3,413,868
4307	Columbia School District 5J	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4309	Scappoose School District	Schools	10,179,017	1,695,628,366	9,849,017,230	1,752,442	9,202,034,087	3,240,708,721	28,903,450	131,711	-	-	-	-	-	-	-	-	-	29,035,161
4311	Redmond School District 2J	Schools	34,127,390	1,695,628,366	9,849,017,230	5,875,446	9,202,034,087	3,240,708,721	96,905,163	441,591	(25,502,428)	-	-	-	-	-	-	-	-	71,844,326
4312	Reedsport School District	Schools	3,124,118	1,695,628,366	9,849,017,230	537,855	9,202,034,087	3,240,708,721	8,870,973	40,424	(3,476,808)	-	-	-	-	-	-	-	-	5,434,589
4313	Forest Grove School District	Schools	33,581,105	1,695,628,366	9,849,017,230	5,781,397	9,202,034,087	3,240,708,721	95,353,979	434,522	(22,358,652)	-	-	-	-	-	-	-	-	73,429,849
4314	Willamina School District 30J	Schools	4,188,517	1,695,628,366	9,849,017,230	721,104	9,202,034,087	3,240,708,721	11,893,348	54,197	(1,705,164)	-	-	-	-	-	-	-	-	10,242,381
4315	John Day School District	Schools	3,265,115	1,695,628,366	9,849,017,230	562,129	9,202,034,087	3,240,708,721	9,271,336	42,249	(4,226,447)	-	-	-	-	-	-	-	-	5,087,138
4316	Tigard-Tualatin School District 23J	Schools	65,712,270	1,695,628,366	9,849,017,230	11,313,168	9,202,034,087	3,240,708,721	186,590,836	850,283	(24,718,478)	-	-	-	-	-	-	-	-	162,722,641
4317	Sherwood School District 88J	Schools	25,605,426	1,695,628,366	9,849,017,230	4,408,286	9,202,034,087	3,240,708,721	72,706,936	331,321	(10,386,980)	-	-	-	-	-	-	-	-	62,651,277
4320	Rainier School District 13	Schools	4,578,210	1,695,628,366	9,849,017,230	788,195	9,202,034,087	3,240,708,721	12,999,886	59,240	(5,719,954)	-	-	-	-	-	-	-	-	7,339,172
4321	North Clackamas School District 12	Schools	91,872,179	1,695,628,366	9,849,017,230	15,816,915	9,202,034,087	3,240,708,721	260,872,234	1,188,779	(18,876,444)	-	-	-	-	-	-	-	-	143,184,569
4323	Estacada School District 108	Schools	9,823,205	1,695,628,366	9,849,017,230	1,691,184	9,202,034,087	3,240,708,721	27,893,117	127,107	(10,731,240)	-	-	-	-	-	-	-	-	17,288,984
4324	Centennial School District 28	Schools	36,482,241	1,695,628,366	9,849,017,230	6,280,862	9,202,034,087	3,240,708,721	103,591,792	472,061	-	-	-	-	-	-	-	-	-	104,063,853
4326	Harney County School District 3	Schools	4,025,151	1,695,628,366	9,849,017,230	692,979	9,202,034,087	3,240,708,721	11,429,468	52,083	(15,967,484)	-	-	-	-	-	-	-	-	(4,485,933)
4327	Jordan Valley School District 3	Schools	498,746	1,695,628,366	9,849,017,230	85,865	9,202,034,087	3,240,708,721	1,416,196	6,454	-	-	-	-	-	-	-	-	-	1,422,650
4329	Gervais School District 1	Schools	5,349,139	1,695,628,366	9,849,017,230	920,919	9,202,034,087	3,240,708,721	15,188,949	69,215	(10,898,907)	-	-	-	-	-	-	-	-	4,359,257
4330	Vale School District 84	Schools	5,323,678	1,695,628,366	9,849,017,230	916,536	9,202,034,087	3,240,708,721	15,116,652	68,886	-	-	-	-	-	-	-	-	-	15,185,538
4331	Molalla River School District	Schools	12,440,151	1,695,628,366	9,849,017,230	2,141,724	9,202,034,087	3,240,708,721	35,323,969	160,969	(27,823,245)	-	-	-	-	-	-	-	-	7,661,693
4332	Gresham-Barlow School District 10	Schools	57,374,673	1,695,628,366	9,849,017,230	9,877,749	9,202,034,087	3,240,708,721	162,916,122	742,399	(64,959,150)	-	-	-	-	-	-	-	-	98,699,371
4333	Canby School District	Schools	24,790,284	1,695,628,366	9,849,017,230	4,267,950	9,202,034,087	3,240,708,721	70,392,330	320,774	(41,910,738)	-	-	-	-	-	-	-	-	28,802,366
4334	Cascade School District 5	Schools	10,496,543	1,695,628,366	9,849,017,230	1,807,108	9,202,034,087	3,240,708,721	29,805,069	135,820	(15,967,499)	-	-	-	-	-	-	-	-	13,973,390
4335	Milton-Freewater Unified School District 7	Schools	7,981,756	1,695,628,366	9,849,017,230	1,374,157	9,202,034,087	3,240,708,721	22,664,299	103,280	(15,046,395)	-	-	-	-	-	-	-	-	7,721,184
4336	Nestucca Valley School District 101	Schools	2,911,734	1,695,628,366	9,849,017,230	501,290	9,202,034,087	3,240,708,721	8,267,906	37,676	(2,148,080)	-	-	-	-	-	-	-	-	6,157,502
4337	Sherman County School District	Schools	1,340,045	1,695,628,366	9,849,017,230	230,705	9,202,034,087	3,240,708,721	3,805,075	17,339	-	-	-	-	-	-	-	-	-	3,822,414
4338	Three Rivers U.J School District	Schools	23,771,729	1,695,628,366	9,849,017,230	4,092,593	9,202,034,087	3,240,708,721	67,500,130	307,594	(22,272,017)	-	-	-	-					

Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4342	North Santiam School District 29J	Schools	10,970,289	1,695,628,366	9,849,017,230	1,888,669	9,202,034,087	3,240,708,721	31,150,277	141,950	(16,481,209)	-	-	-	-	-	14,811,018
4343	Harrisburg Sschool District 7	Schools	4,449,091	1,695,628,366	9,849,017,230	765,965	9,202,034,087	3,240,708,721	12,633,251	57,569	-	-	-	-	-	-	12,690,820
4344	South Wasco County School District 1	Schools	1,541,696	1,695,628,366	9,849,017,230	265,422	9,202,034,087	3,240,708,721	4,377,666	19,949	-	-	-	-	-	-	4,397,615
4345	Oregon Trail School District 46	Schools	19,470,669	1,695,628,366	9,849,017,230	3,352,113	9,202,034,087	3,240,708,721	55,287,215	251,940	-	-	-	-	-	-	55,539,155
4346	Knappa School District 4	Schools	2,641,940	1,695,628,366	9,849,017,230	454,842	9,202,034,087	3,240,708,721	7,501,823	34,185	-	-	-	-	-	-	7,536,008
4347	Clatskanie School District 6J	Schools	4,006,287	1,695,628,366	9,849,017,230	689,731	9,202,034,087	3,240,708,721	11,375,903	51,839	-	-	-	-	-	-	11,427,742
4348	Lourdes Charter School	Schools	169,325	1,695,628,366	9,849,017,230	29,151	9,202,034,087	3,240,708,721	480,801	2,191	-	-	-	-	-	-	482,992
4350	Ridgeline Montessori	Schools	822,374	1,695,628,366	9,849,017,230	141,582	9,202,034,087	3,240,708,721	2,335,142	10,641	-	-	-	-	-	-	2,345,783
4351	The Village School	Schools	350,414	1,695,628,366	9,849,017,230	60,328	9,202,034,087	3,240,708,721	995,005	4,534	-	-	-	-	-	-	999,539
4352	Armadillo Technical Institute	Schools	221,179	1,695,628,366	9,849,017,230	38,079	9,202,034,087	3,240,708,721	628,041	2,862	-	-	-	-	-	-	630,903
4354	Opal Charter School	Schools	244,820	1,695,628,366	9,849,017,230	42,149	9,202,034,087	3,240,708,721	695,170	3,168	-	-	-	-	-	-	698,338
4355	Three Rivers Charter School	Schools	627,907	1,695,628,366	9,849,017,230	108,102	9,202,034,087	3,240,708,721	1,782,950	8,125	-	-	-	-	-	-	1,791,075
4358	Detroit Lake Charter School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4360	Luckiamute Valley Charter School	Schools	744,444	1,695,628,366	9,849,017,230	128,165	9,202,034,087	3,240,708,721	2,113,858	9,633	-	-	-	-	-	-	2,123,491
4361	Rimrock Expeditionary Alternative Learning	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4362	Kings Valley Charter School	Schools	49,732	1,695,628,366	9,849,017,230	8,562	9,202,034,087	3,240,708,721	141,215	644	-	-	-	-	-	-	141,859
4363	Multisensory Learning Academy	Schools	1,485,062	1,695,628,366	9,849,017,230	255,672	9,202,034,087	3,240,708,721	4,216,853	19,216	-	-	-	-	-	-	4,236,069
4365	Mitch Charter School	Schools	953,840	1,695,628,366	9,849,017,230	164,215	9,202,034,087	3,240,708,721	2,708,441	12,342	-	-	-	-	-	-	2,720,783
4366	Sand Ridge Charter School	Schools	916,210	1,695,628,366	9,849,017,230	157,737	9,202,034,087	3,240,708,721	2,601,590	11,855	-	-	-	-	-	-	2,613,445
4367	Arthur Academy Charter School	Schools	2,993,959	1,695,628,366	9,849,017,230	515,447	9,202,034,087	3,240,708,721	8,501,385	38,740	-	-	-	-	-	-	8,540,125
4369	Trillium Charter School	Schools	1,038,029	1,695,628,366	9,849,017,230	178,709	9,202,034,087	3,240,708,721	2,947,497	13,432	-	-	-	-	-	-	2,960,929
4370	Howard Street Charter School, Inc.	Schools	366,961	1,695,628,366	9,849,017,230	63,177	9,202,034,087	3,240,708,721	1,041,990	4,748	-	-	-	-	-	-	1,046,738
4371	The Lighthouse School	Schools	706,737	1,695,628,366	9,849,017,230	121,673	9,202,034,087	3,240,708,721	2,006,789	9,145	-	-	-	-	-	-	2,015,934
4373	Sheridan Japanese School Foundation	Schools	282,969	1,695,628,366	9,849,017,230	48,717	9,202,034,087	3,240,708,721	803,494	3,661	-	-	-	-	-	-	807,155
4374	Ione School District	Schools	1,399,428	1,695,628,366	9,849,017,230	240,929	9,202,034,087	3,240,708,721	3,973,694	18,108	-	-	-	-	-	-	3,991,802
4375	Eddyville Charter School	Schools	644,917	1,695,628,366	9,849,017,230	111,030	9,202,034,087	3,240,708,721	1,831,250	8,345	-	-	-	-	-	-	1,839,595
4376	Four Rivers Community School	Schools	1,052,077	1,695,628,366	9,849,017,230	181,128	9,202,034,087	3,240,708,721	2,987,386	13,613	-	-	-	-	-	-	3,000,999
4378	Mosier Community School	Schools	783,600	1,695,628,366	9,849,017,230	134,906	9,202,034,087	3,240,708,721	2,225,042	10,139	-	-	-	-	-	-	2,235,181
4379	Siletz Valley School	Schools	736,926	1,695,628,366	9,849,017,230	126,871	9,202,034,087	3,240,708,721	2,092,511	9,535	-	-	-	-	-	-	2,102,046
4380	The Emerson School	Schools	562,244	1,695,628,366	9,849,017,230	96,797	9,202,034,087	3,240,708,721	1,596,499	7,275	-	-	-	-	-	-	1,603,774
4381	North Wasco County School District 21	Schools	14,540,877	1,695,628,366	9,849,017,230	2,503,389	9,202,034,087	3,240,708,721	41,289,007	188,151	(15,766,153)	-	-	-	-	-	25,711,005
4382	Self Enhancement Inc	Schools	307,449	1,695,628,366	9,849,017,230	52,931	9,202,034,087	3,240,708,721	873,005	3,978	-	-	-	-	-	-	876,983
4383	City View Charter School	Schools	547,649	1,695,628,366	9,849,017,230	94,284	9,202,034,087	3,240,708,721	1,555,056	7,086	-	-	-	-	-	-	1,562,142
4386	Nixzaawii Community School	Schools	325,999	1,695,628,366	9,849,017,230	56,125	9,202,034,087	3,240,708,721	925,678	4,218	-	-	-	-	-	-	929,896
4388	West Lane Tech	Schools	266,883	1,695,628,366	9,849,017,230	45,947	9,202,034,087	3,240,708,721	757,818	3,453	-	-	-	-	-	-	761,271
4390	Oregon Connections Academy	Schools	7,748,279	1,695,628,366	9,849,017,230	1,333,961	9,202,034,087	3,240,708,721	22,001,338	100,259	-	-	-	-	-	-	22,101,597
4392	Eaglenidge High School	Schools	520,477	1,695,628,366	9,849,017,230	89,606	9,202,034,087	3,240,708,721	1,477,901	6,735	-	-	-	-	-	-	1,484,636
4393	Cascade Heights Public Charter School	Schools	653,741	1,695,628,366	9,849,017,230	112,549	9,202,034,087	3,240,708,721	1,856,306	8,459	-	-	-	-	-	-	1,864,765
4395	Siletz Valley Early College Academy	Schools	229,153	1,695,628,366	9,849,017,230	39,451	9,202,034,087	3,240,708,721	650,683	2,965	-	-	-	-	-	-	653,648
4396	Sweet Home Charter School	Schools	521,490	1,695,628,366	9,849,017,230	89,781	9,202,034,087	3,240,708,721	1,480,778	6,748	-	-	-	-	-	-	1,487,526
4397	Springwater Environmental Sciences School	Schools	662,324	1,695,628,366	9,849,017,230	114,027	9,202,034,087	3,240,708,721	1,880,678	8,570	-	-	-	-	-	-	1,889,248
4398	LEP High	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	Phoenix School	Schools	302,438	1,695,628,366	9,849,017,230	52,068	9,202,034,087	3,240,708,721	858,777	3,913	-	-	-	-	-	-	862,690
4401	Ballston Community School	Schools	275,892	1,695,628,366	9,849,017,230	47,498	9,202,034,087	3,240,708,721	783,399	3,570	-	-	-	-	-	-	786,969
4402	Sage Community School	Schools	174,519	1,695,628,366	9,849,017,230	30,046	9,202,034,087	3,240,708,721	495,549	2,258	-	-	-	-	-	-	497,807
4403	Portland Village School	Schools	1,276,703	1,695,628,366	9,849,017,230	219,800	9,202,034,087	3,240,708,721	3,625,215	16,520	-	-	-	-	-	-	3,641,735
4404	Alliance Charter Academy	Schools	1,530,932	1,695,628,366	9,849,017,230	263,569	9,202,034,087	3,240,708,721	4,347,101	19,809	-	-	-	-	-	-	4,366,910
4405	Forest Grove Community School	Schools	722,293	1,695,628,366	9,849,017,230	124,352	9,202,034,087	3,240,708,721	2,050,960	9,346	-	-	-	-	-	-	2,060,306
4407	Madrone Trail Public Charter School	Schools	632,855	1,695,628,366	9,849,017,230	108,954	9,202,034,087	3,240,708,721	1,797,000	8,189	-	-	-	-	-	-	1,805,189
4408	Muddy Creek Charter School	Schools	340,931	1,695,628,366	9,849,017,230	58,695	9,202,034,087	3,240,708,721	968,078	4,411	-	-	-	-	-	-	972,489
4409	Southwest Charter School	Schools	645,041	1,695,628,366	9,849,017,230	111,052	9,202,034,087	3,240,708,721	1,831,602	8,346	-	-	-	-	-	-	1,839,948
4410	Ace Academy	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	Schools	799,042	1,695,628,366	9,849,017,230	137,565	9,202,034,087	3,240,708,721	2,268,890	10,339	-	-	-	-	-	-	2,279,229
4412	Estacada Web Academy	Schools	1,496,892	1,695,628,366	9,849,017,230	257,708	9,202,034,087	3,240,708,721	4,250,444	19,369	-	-	-	-	-	-	4,269,813
4418	Lewis And Clark Montessori Charter School	Schools	1,301,143	1,695,628,366	9,849,017,230	224,008	9,202,034,087	3,240,708,721	3,694,612	16,836	-	-	-	-	-	-	3,711,448
4419	Silvies River Web Academy	Schools	362,641	1,695,628,366	9,849,017,230	62,433	9,202,034,087	3,240,708,721	1,029,724	4,692	-	-	-	-	-	-	1,034,416
4420	Oregon Virtual Academy	Schools	3,267,705	1,695,628,366	9,849,017,230	562,575	9,202,034,087	3,240,708,721	9,278,690	42,282	-	-	-	-	-	-	9,320,972
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4422	Redmond Proficiency Academy	Schools	2,267,194	1,695,628,366	9,849,017,230	390,325	9,202,034,087	3,240,708,721	6,437,727	29,336	-	-	-	-	-	-	6,467,063



Exhibit F

Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
4423	Molalla River Academy	Schools	559,586	1,695,628,366	9,849,017,230	96,340	9,202,034,087	3,240,708,721	1,588,952	7,241	-	-	-	-	-	-	1,596,193
4424	The Ivy School	Schools	980,831	1,695,628,366	9,849,017,230	168,862	9,202,034,087	3,240,708,721	2,785,082	12,691	-	-	-	-	-	-	2,797,773
4429	Clackamas Web Academy	Schools	9,659	1,695,628,366	9,849,017,230	1,663	9,202,034,087	3,240,708,721	27,427	125	-	-	-	-	-	-	27,552
4430	Clackamas Charter Alliance 2	Schools	79,874	1,695,628,366	9,849,017,230	13,751	9,202,034,087	3,240,708,721	226,803	1,034	-	-	-	-	-	-	227,837
4431	Corbett Charter School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4432	Renaissance Public Academy	Schools	313,085	1,695,628,366	9,849,017,230	53,901	9,202,034,087	3,240,708,721	889,009	4,051	-	-	-	-	-	-	893,060
4433	Powell Butte Community Charter School	Schools	718,095	1,695,628,366	9,849,017,230	123,629	9,202,034,087	3,240,708,721	2,039,040	9,292	-	-	-	-	-	-	2,048,332
4434	Logos Public Charter School	Schools	2,762,988	1,695,628,366	9,849,017,230	475,682	9,202,034,087	3,240,708,721	7,845,540	35,752	-	-	-	-	-	-	7,881,292
4435	Sunny Wolf Charter School	Schools	503,605	1,695,628,366	9,849,017,230	86,702	9,202,034,087	3,240,708,721	1,429,993	6,516	-	-	-	-	-	-	1,436,509
4436	Academy Of Arts & Academics	Schools	572,420	1,695,628,366	9,849,017,230	98,549	9,202,034,087	3,240,708,721	1,625,394	7,407	-	-	-	-	-	-	1,632,801
4437	Center for Advance Learning	Schools	765,584	1,695,628,366	9,849,017,230	131,805	9,202,034,087	3,240,708,721	2,173,886	9,906	-	-	-	-	-	-	2,183,792
4439	Homesource Family Charter	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Sheridan Allprep Academy	Schools	441,999	1,695,628,366	9,849,017,230	76,096	9,202,034,087	3,240,708,721	1,255,062	5,719	-	-	-	-	-	-	1,260,781
4441	Baker Web Academy	Schools	2,955,231	1,695,628,366	9,849,017,230	508,779	9,202,034,087	3,240,708,721	8,391,416	38,239	-	-	-	-	-	-	8,429,655
4443	Knova Learning Oreogn	Schools	926,726	1,695,628,366	9,849,017,230	159,547	9,202,034,087	3,240,708,721	2,631,450	11,991	-	-	-	-	-	-	2,643,441
4444	Bennett Pearson Academy, Inc.	Schools	373,513	1,695,628,366	9,849,017,230	64,305	9,202,034,087	3,240,708,721	1,060,595	4,833	-	-	-	-	-	-	1,065,428
4446	Coburg Community Charter School	Schools	843,020	1,695,628,366	9,849,017,230	145,136	9,202,034,087	3,240,708,721	2,393,766	10,908	-	-	-	-	-	-	2,404,674
4447	Arco Iris Spanish Immersion Charter School	Schools	902,235	1,695,628,366	9,849,017,230	155,331	9,202,034,087	3,240,708,721	2,561,908	11,674	-	-	-	-	-	-	2,573,582
4448	Gresham Barlow Web Academy	Schools	1,218,783	1,695,628,366	9,849,017,230	209,828	9,202,034,087	3,240,708,721	3,460,750	15,770	-	-	-	-	-	-	3,476,520
4449	Mosier Middle School	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	Schools	867,723	1,695,628,366	9,849,017,230	149,389	9,202,034,087	3,240,708,721	2,463,911	11,228	-	-	-	-	-	-	2,475,139
4451	River's Edge Academy Charter School	Schools	588,218	1,695,628,366	9,849,017,230	101,269	9,202,034,087	3,240,708,721	1,670,253	7,611	-	-	-	-	-	-	1,677,864
4452	South Columbia Family School	Schools	186,595	1,695,628,366	9,849,017,230	32,125	9,202,034,087	3,240,708,721	529,839	2,414	-	-	-	-	-	-	532,253
4453	Woodland Educational Initiative	Schools	334,966	1,695,628,366	9,849,017,230	57,688	9,202,034,087	3,240,708,721	951,140	4,334	-	-	-	-	-	-	955,474
4454	Le Monde Immersion Charter School	Schools	745,857	1,695,628,366	9,849,017,230	128,408	9,202,034,087	3,240,708,721	2,117,871	9,651	-	-	-	-	-	-	2,127,522
4455	Hope Chinese Charter School	Schools	760,451	1,695,628,366	9,849,017,230	130,921	9,202,034,087	3,240,708,721	2,159,310	9,840	-	-	-	-	-	-	2,169,150
4456	Insight School of Oregon Charter	Schools	746,015	1,695,628,366	9,849,017,230	128,436	9,202,034,087	3,240,708,721	2,118,319	9,653	-	-	-	-	-	-	2,127,972
4457	Oregon Virtual Education East	Schools	60,456	1,695,628,366	9,849,017,230	10,408	9,202,034,087	3,240,708,721	171,666	782	-	-	-	-	-	-	172,448
4458	Oregon Virtual Education West	Schools	60,455	1,695,628,366	9,849,017,230	10,408	9,202,034,087	3,240,708,721	171,663	782	-	-	-	-	-	-	172,445
4459	Crater Lake Charter Academy	Schools	502,336	1,695,628,366	9,849,017,230	86,483	9,202,034,087	3,240,708,721	1,426,390	6,500	-	-	-	-	-	-	1,432,890
4460	Kairos Pdx	Schools	548,568	1,695,628,366	9,849,017,230	94,443	9,202,034,087	3,240,708,721	1,557,666	7,098	-	-	-	-	-	-	1,564,764
4461	Mountain View Academy	Schools	257,403	1,695,628,366	9,849,017,230	44,315	9,202,034,087	3,240,708,721	730,899	3,331	-	-	-	-	-	-	734,230
4462	Bend International School	Schools	610,794	1,695,628,366	9,849,017,230	105,156	9,202,034,087	3,240,708,721	1,734,357	7,903	-	-	-	-	-	-	1,742,260
4463	Dallas Community School-Community Innovation Partners	Schools	356,393	1,695,628,366	9,849,017,230	61,357	9,202,034,087	3,240,708,721	1,011,983	4,612	-	-	-	-	-	-	1,016,595
4464	The Valley School Of Southern Oregon	Schools	212,864	1,695,628,366	9,849,017,230	36,647	9,202,034,087	3,240,708,721	604,430	2,754	-	-	-	-	-	-	607,184
4465	Bridge Educational Foundation	Schools	79,133	1,695,628,366	9,849,017,230	13,624	9,202,034,087	3,240,708,721	224,699	1,024	-	-	-	-	-	-	225,723
4467	Cannon Beach Academy	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4468	Frontier Charter Academy	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-
4469	Desert Sky Montessori	Schools	-	1,695,628,366	-	-	-	-	-	-	-	-	-	-	-	-	-



## Exhibit G

### Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28,073,504,157

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer	Employer Net			
1000	State Agencies	SLGRP	2,690,172,826	492,023,084	4,397,280,164	7,579,476,074	26.99868186%	
2000	Lake County	SLGRP	4,083,875	656,583	6,754,760	11,495,218	0.04094686%	
2001	Clackamas County	Indep	145,030,584	24,804,095	279,068,237	448,902,916	1.59902702%	
2002	Curry County	Indep	5,258,930	801,772	20,118,681	26,179,383	0.09325299%	
2003	Douglas County	Indep	27,619,292	4,266,709	115,186,897	147,072,898	0.52388507%	
2004	Harney County	SLGRP	4,002,708	710,781	7,525,499	12,238,988	0.04359622%	
2005	Jackson County	SLGRP	51,447,605	9,129,439	99,854,770	160,431,814	0.57147057%	
2006	Jefferson County	Indep	6,594,631	1,039,888	7,301,310	14,935,829	0.05320258%	
2007	Klamath County	SLGRP	5,166,306	607,456	2,476,596	8,250,358	0.02938842%	
2008	Lane County	Indep	82,585,742	14,928,063	211,901,611	309,415,416	1.10216172%	
2009	Marion County	SLGRP	80,494,400	13,796,607	122,897,859	217,188,866	0.77364359%	
2011	Washington County	SLGRP	135,596,235	22,679,115	265,771,862	424,047,212	1.51048907%	
2012	Grant County	SLGRP	3,428,746	581,558	1,572,055	5,582,359	0.01988480%	
2013	Umatilla County	SLGRP	16,021,913	2,673,426	22,594,530	41,289,869	0.14707772%	
2014	Linn County	Indep	38,279,234	6,450,592	77,313,783	122,043,609	0.43472880%	
2015	Yamhill County	Indep	25,901,097	4,579,808	20,351,777	50,832,682	0.18106996%	
2016	Sherman County	SLGRP	2,278,302	415,717	4,871,701	7,565,720	0.02694968%	
2017	Columbia County	SLGRP	9,892,302	1,640,400	14,089,447	25,622,149	0.09126808%	
2018	Coos County	SLGRP	15,177,570	2,594,329	32,682,171	50,454,070	0.17972131%	
2020	Wasco County	SLGRP	6,471,281	1,091,165	11,496,561	19,059,007	0.06788966%	
2021	Baker County	SLGRP	5,079,979	881,046	8,925,695	14,886,720	0.05302765%	
2022	Gilliam County	SLGRP	1,932,138	349,886	3,948,414	6,230,438	0.02219330%	
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00000000%	
2027	Deschutes County	SLGRP	63,090,867	10,845,583	103,669,898	177,606,348	0.63264759%	
2028	Union County	Indep	-	-	(5,859)	-	0.00000000%	
2035	Hood River County	SLGRP	6,798,369	1,237,837	7,862,703	15,898,909	0.05663315%	
2036	Clatsop County	SLGRP	13,861,634	2,234,438	19,185,903	35,281,975	0.12567713%	
2037	Polk County	Indep	17,292,390	2,989,225	30,893,574	51,175,189	0.18228999%	
2038	Multnomah County	SLGRP	326,317,215	58,650,410	555,966,902	940,934,527	3.35168179%	
2039	Malheur County	Indep	8,409,072	1,333,949	8,555,136	18,298,157	0.06517945%	
2040	Benton County	SLGRP	26,984,688	4,864,368	45,617,964	77,467,020	0.27594354%	
2042	Josephine County	SLGRP	14,408,222	2,577,884	30,209,694	47,195,800	0.16811510%	
2043	Lincoln County	SLGRP	7,139,481	812,444	5,528,717	13,480,642	0.04801909%	
2044	Crook County	SLGRP	2,433,695	281,069	2,287,316	5,002,080	0.01781780%	
2050	Wallowa County	Indep	472,397	48,694	(120,996)	400,095	0.00142517%	
2052	Tillamook County	Indep	-	-	24,017	24,017	0.00008555%	
2099	State Judiciary	Indep	26,386,983	-	55,318,920	81,705,903	0.29104277%	
2100	City of Roseburg	SLGRP	13,119,745	1,874,331	21,964,893	36,958,969	0.13165072%	
2101	City of Salem	Indep	85,566,750	13,836,731	160,131,979	259,535,460	0.92448545%	
2102	City of Medford	SLGRP	41,495,798	6,478,559	58,463,599	106,437,956	0.37914026%	
2103	City of Albany	SLGRP	31,215,972	4,866,687	53,745,852	89,828,511	0.31997613%	
2104	City of Ashland	SLGRP	18,733,541	3,042,102	35,649,765	57,425,408	0.20455376%	
2105	City of Astoria	SLGRP	6,629,860	1,087,971	12,749,706	20,467,537	0.07290695%	
2106	City of Beaverton	Indep	43,010,519	6,923,935	79,750,999	129,685,453	0.46194965%	
2107	City of Bend	Indep	47,354,983	7,698,443	54,053,980	109,107,406	0.38864905%	
2109	City of Canby	SLGRP	7,001,837	1,097,988	10,395,270	18,495,095	0.06588096%	
2110	City of Coquille	SLGRP	1,557,230	246,211	2,885,297	4,688,738	0.01670165%	
2111	City of Eugene	Indep	109,424,415	17,756,794	243,137,155	370,318,364	1.31910275%	
2112	City Of Forest Grove	Indep	564,966	66,938	25,128	657,032	0.00230404%	
2113	City of Grants Pass	SLGRP	16,118,737	2,413,732	28,407,976	46,940,445	0.16720551%	
2114	City of Gresham	Indep	54,241,877	7,954,968	91,160,240	153,357,085	0.54626984%	
2115	City of Hillsboro	Indep	63,025,862	10,621,925	78,910,200	152,557,987	0.54342339%	
2117	City of McMinnville	SLGRP	14,472,220	2,171,189	25,443,714	42,087,123	0.14991760%	
2118	City of Ontario	Indep	3,163,591	440,148	17,006,318	20,610,057	0.07341462%	
2119	City of Oregon City	SLGRP	13,358,393	2,249,227	22,488,143	38,095,763	0.13570006%	
2120	City of Lake Oswego	SLGRP	27,783,163	4,512,547	54,349,566	86,645,276	0.30863720%	
2121	City of Portland	SLGRP	346,073,326	62,469,147	628,259,854	1,036,802,327	3.69317033%	
2122	City of Redmond	SLGRP	12,057,435	2,008,018	20,273,760	34,339,213	0.12231894%	
2123	City of St Helens	SLGRP	4,231,496	719,277	9,061,122	14,011,895	0.04991146%	
2125	City of Vernonia	SLGRP	832,139	123,303	1,087,471	2,042,913	0.00727701%	
2126	City of West Linn	SLGRP	9,736,356	1,577,930	16,539,602	27,853,888	0.09921771%	
2127	City of Cottage Grove	Indep	4,661,254	702,550	11,213,177	16,576,981	0.05904849%	
2128	City of Tillamook	SLGRP	2,121,118	348,298	3,775,148	6,244,564	0.02224362%	
2129	City of Sweet Home	Indep	1,346,109	168,479	472,656	1,987,244	0.00707872%	
2131	City of Drain	SLGRP	439,788	89,076	1,043,866	1,572,730	0.00560219%	
2132	Eugene Water & Electric Board	Indep	36,878,131	7,636,077	121,914,799	166,429,007	0.59283304%	
2135	McMinnville Water & Light Department	SLGRP	4,484,679	833,861	9,771,841	15,090,381	0.05375311%	
2138	City of Hood River	SLGRP	4,882,358	732,919	8,207,082	13,822,359	0.04923632%	
2139	City of Reedsport	SLGRP	1,506,818	258,955	1,395,567	3,161,340	0.01126094%	
2140	City of Lebanon	SLGRP	6,550,929	1,030,022	9,981,585	17,562,536	0.06255912%	
2142	City of Sherwood	SLGRP	6,956,700	1,216,152	14,094,039	22,266,891	0.07931639%	
2143	City of Oakland	SLGRP	135,817	29,266	368,685	533,768	0.00190132%	

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 G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

**Present Value of Contribution Effort - All Employers: 28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort		
2145	City of Vale	SLGRP	413,801	79,327	929,614	1,422,742	0.00506792%	
2146	City of Prineville	Indep	4,284,098	695,405	3,867,025	8,846,528	0.03151202%	
2147	City of Wheeler	SLGRP	136,198	29,072	366,238	531,508	0.00189327%	
2148	City of Klamath Falls	SLGRP	9,971,847	1,661,853	13,509,655	25,143,355	0.08956258%	
2149	City of Canyonville	Indep	282,849	58,141	508,279	849,269	0.00302516%	
2150	City of Bandon	SLGRP	2,112,599	365,728	4,234,405	6,712,732	0.02391127%	
2152	City of Coos Bay	Indep	8,252,814	1,235,676	16,903,170	26,391,660	0.09400914%	
2154	City of Pendleton	SLGRP	9,467,139	1,474,242	14,094,811	25,036,192	0.08918086%	
2155	City of Corvallis	SLGRP	31,455,514	5,006,160	42,050,770	78,512,444	0.27966742%	
2157	City of Monmouth	SLGRP	3,705,664	592,317	5,983,778	10,281,759	0.03662442%	
2158	City of Milton-Freewater	SLGRP	4,268,343	727,542	8,525,920	13,521,805	0.04816572%	
2159	City of Baker City	SLGRP	4,107,165	606,804	6,976,417	11,690,386	0.04164206%	
2160	City of Hermiston	SLGRP	6,181,988	1,018,543	12,131,747	19,332,278	0.06886307%	
2161	City of Pilot Rock	SLGRP	271,572	46,508	545,020	863,100	0.00307443%	
2162	City of Clatskanie	Indep	744,522	129,754	3,093,489	3,967,765	0.01413349%	
2163	City of Milwaukie	SLGRP	10,664,418	1,741,646	16,688,559	29,094,623	0.10363730%	
2165	City of Cornelius	Indep	2,284,523	409,937	3,674,213	6,368,673	0.02268571%	
2166	City of Nyssa	SLGRP	888,212	125,737	1,436,982	2,450,931	0.00873041%	
2167	City of Athena	Indep	195,063	47,320	306,354	548,737	0.00195464%	
2168	City of Oakridge	SLGRP	1,678,089	227,015	2,660,339	4,565,443	0.01626246%	
2170	City of Madras	SLGRP	1,893,765	303,804	3,264,943	5,462,512	0.01945789%	
2172	City of Sandy	SLGRP	4,576,815	746,788	8,487,082	13,810,685	0.04919473%	
2174	City of Mt Angel	Indep	984,953	161,268	1,087,968	2,234,189	0.00795835%	
2175	City of Umatilla	SLGRP	2,065,779	328,750	2,421,028	4,815,557	0.01715339%	
2176	City of Scappoose	SLGRP	2,411,631	387,351	4,617,120	7,416,102	0.02641673%	
2177	City of Condon	SLGRP	184,617	40,069	504,764	729,450	0.00259836%	
2178	City of Boardman	SLGRP	1,339,498	180,841	2,062,857	3,583,196	0.01276362%	
2179	City of Estacada	SLGRP	919,651	184,094	2,157,356	3,261,101	0.01161629%	
2180	City of Enterprise	SLGRP	704,867	119,015	1,495,011	2,318,893	0.00826008%	
2181	City of Central Point	SLGRP	5,131,077	817,916	9,192,571	15,141,564	0.05393543%	
2182	City of Cascade Locks	SLGRP	569,012	98,050	1,149,031	1,816,093	0.00646906%	
2183	City of Myrtle Point	SLGRP	1,368,145	208,676	1,633,531	3,210,352	0.01143552%	
2184	City of Port Orford	SLGRP	472,566	81,600	917,014	1,471,180	0.00524046%	
2185	City of Wood Village	SLGRP	825,752	163,352	1,779,916	2,769,020	0.00986346%	
2186	City of Chiloquin	Indep	155,286	30,889	(32,924)	153,251	0.00054589%	
2187	City of Philomath	SLGRP	1,933,721	295,012	3,042,105	5,270,838	0.01877513%	
2188	City of Talent	SLGRP	1,523,679	258,237	2,565,984	4,347,900	0.01548756%	
2189	City of Willamina	Indep	271,026	54,059	(668,548)	-	0.00000000%	
2191	City of Huntington	SLGRP	76,292	16,285	190,839	283,416	0.00100955%	
2192	City of North Plains	SLGRP	645,860	109,960	1,136,587	1,892,407	0.00674090%	
2193	City of Heppner	SLGRP	249,402	53,236	141,630	444,268	0.00158252%	
2194	City of Cave Junction	SLGRP	367,260	72,368	796,882	1,236,510	0.00440454%	
2195	City of Metolius	Indep	81,677	13,963	(253,577)	-	0.00000000%	
2196	City of Hubbard	SLGRP	753,685	115,397	1,443,284	2,312,366	0.00823683%	
2197	City of Myrtle Creek	SLGRP	925,640	150,841	1,381,653	2,458,134	0.00875606%	
2198	City of Carlton	SLGRP	532,504	99,643	769,623	1,401,770	0.00499321%	
2199	City of Junction City	SLGRP	2,356,067	420,130	4,772,251	7,548,448	0.02688816%	
2200	City of Wallowa	SLGRP	123,129	25,807	219,871	368,807	0.00131372%	
2201	City of Coburg	SLGRP	593,669	106,468	801,108	1,501,245	0.00534755%	
2202	City of Dallas	SLGRP	4,753,092	809,203	9,368,719	14,931,014	0.05318543%	
2203	City of Rockaway Beach	SLGRP	1,018,499	173,845	1,898,875	3,091,219	0.01101116%	
2204	City of Burns	SLGRP	913,329	131,930	1,263,102	2,308,361	0.00822256%	
2205	City of Elgin	SLGRP	362,866	77,707	(167,359)	273,214	0.00097321%	
2206	City of Weston	SLGRP	152,985	32,874	176,365	362,224	0.00129027%	
2207	City of Mill City	SLGRP	189,027	40,751	477,559	707,337	0.00251959%	
2208	City of Fairview	SLGRP	3,090,204	465,491	5,023,953	8,579,648	0.03056137%	
2209	City of Monroe	SLGRP	79,977	17,071	47,697	144,745	0.00051559%	
2210	City of Helix	Indep	-	-	(1,088)	-	0.00000000%	
2211	City of Jefferson	SLGRP	311,053	62,856	(641,186)	-	0.00000000%	
2212	Town of Lakeview	SLGRP	1,293,772	175,142	1,102,859	2,571,773	0.00916085%	
2213	City of Stanfield	Indep	483,841	73,643	(517,747)	39,737	0.00014155%	
2214	City of Yamhill	SLGRP	446,676	76,577	748,721	1,271,974	0.00453087%	
2215	City of Powers	Indep	113,252	11,991	(101,980)	23,263	0.00008286%	
2216	City of Brookings	SLGRP	2,976,046	477,385	5,375,200	8,828,631	0.03144827%	
2217	City of Sutherlin	SLGRP	2,653,193	398,792	3,007,348	6,059,333	0.02158381%	
2218	City of Prairie City	Indep	150,663	35,279	335,024	520,966	0.00185572%	
2219	City of Sheridan	Indep	788,337	164,586	1,333,736	2,286,659	0.00814526%	
2220	City of Garibaldi	SLGRP	350,929	71,362	898,987	1,321,278	0.00470649%	
2221	City of Sisters	SLGRP	642,609	135,289	1,257,637	2,035,535	0.00725073%	
2222	City of Jacksonville	Indep	1,261,277	183,192	1,350,461	2,794,930	0.00995576%	
2223	City of Cannon Beach	SLGRP	2,409,600	399,228	4,273,142	7,081,970	0.02522653%	
2224	City of Falls City	SLGRP	139,720	26,986	265,644	432,350	0.00154006%	

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 G

### Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	28,073,504,157
---	----------------

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of Contribution Effort		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL			
2225	City of Echo	SLGRP	208,607	36,967	433,204	678,778	0.00241786%	
2226	City of Hines	SLGRP	379,493	59,934	665,803	1,105,230	0.00393692%	
2227	Town Of Bonanza	Indep	-	-	(64,507)	-	0.00000000%	
2228	City of Turner	SLGRP	388,950	69,167	848,200	1,306,317	0.00465320%	
2229	City of John Day	SLGRP	597,173	110,579	649,705	1,357,457	0.00483537%	
2231	City of Banks	SLGRP	217,531	46,603	291,087	555,221	0.00197774%	
2232	City of Joseph	Indep	62,914	13,639	394,006	470,559	0.00167617%	
2233	City of Lafayette	SLGRP	429,070	87,282	897,826	1,414,178	0.00503741%	
2234	City of Aumsville	SLGRP	1,054,984	163,152	1,534,141	2,752,277	0.00980382%	
2235	City of Amity	SLGRP	268,724	49,797	349,894	668,415	0.00238095%	
2236	City of Creswell	SLGRP	688,655	145,463	1,677,773	2,511,891	0.00894755%	
2237	City of Troutdale	SLGRP	2,243,220	450,573	2,826,303	5,520,096	0.01966301%	
2238	City of Warrenton	SLGRP	2,760,412	462,326	5,264,135	8,486,873	0.03023090%	
2240	City of Wilsonville	SLGRP	7,495,658	1,493,438	17,030,528	26,019,624	0.09268392%	
2241	City of Bay City	SLGRP	317,342	65,484	653,777	1,036,603	0.00369246%	
2242	City of Gaston	SLGRP	15,891	3,392	(372,183)	-	0.00000000%	
2243	City Of Brownsville	Indep	-	-	611,509	611,509	0.00217824%	
2244	City of Lakeside	SLGRP	233,971	50,296	302,012	586,279	0.00208837%	
2245	City of Dundee	SLGRP	618,012	103,625	1,143,174	1,864,811	0.00664260%	
2246	City of Merrill	Indep	145,197	16,832	(8,418)	153,611	0.00054717%	
2247	City of Malin	SLGRP	97,331	18,219	178,884	294,434	0.00104880%	
2248	City of Fossil	Indep	72,722	14,694	166,399	253,815	0.00090411%	
2249	City of Phoenix	SLGRP	1,018,171	162,054	911,600	2,091,825	0.00745124%	
2250	City of Gold Beach	Indep	826,298	137,222	309,396	1,272,916	0.00453423%	
2251	City of Rogue River	SLGRP	747,572	115,788	1,356,898	2,220,258	0.00790873%	
2252	City of Dayton	SLGRP	384,989	77,092	665,642	1,127,723	0.00401704%	
2253	Town of Butte Falls	Indep	38,109	7,923	39,929	85,961	0.00030620%	
2254	City of Shady Cove	SLGRP	151,035	32,239	75,923	259,197	0.00092328%	
2255	Town of Canyon City	SLGRP	118,341	25,260	296,023	439,624	0.00156597%	
2256	City of Jordan Valley	SLGRP	48,453	10,635	(86,704)	-	0.00000000%	
2257	City of Culver	Indep	97,708	21,157	547,444	666,309	0.00237344%	
2258	City of Adair Village	SLGRP	166,352	35,509	416,119	617,980	0.00220129%	
2259	Town Of Hammond	Indep	-	-	(56,638)	-	0.00000000%	
2260	City of Riddle	SLGRP	294,896	56,037	600,839	951,772	0.00339029%	
2261	City of Waldport	Indep	677,461	135,016	274,795	1,087,272	0.00387295%	
2262	City of Dufur	Indep	67,690	14,449	234,051	316,190	0.00112629%	
2263	City of La Grande	SLGRP	3,424,459	406,886	3,721,487	7,552,832	0.02690377%	
2264	City of Gervais	Indep	653,020	105,366	309,776	1,068,162	0.00380488%	
2265	City of Westfir	SLGRP	29,077	6,207	13,584	48,868	0.00017407%	
2266	City of Irrigon	SLGRP	394,588	80,686	885,610	1,360,884	0.00484757%	
2267	City of Independence	SLGRP	3,129,336	484,023	5,050,416	8,663,775	0.03086104%	
2268	City of Harrisburg	SLGRP	584,265	123,370	1,385,873	2,093,508	0.00745724%	
2269	City of Durham	SLGRP	76,335	16,294	171,622	264,251	0.00094128%	
2270	City of Lyons	SLGRP	63,481	11,960	132,511	207,952	0.00074074%	
2271	City of Columbia City	SLGRP	498,961	82,021	958,317	1,539,299	0.00548310%	
2272	City of Aurora	SLGRP	202,336	39,116	233,392	474,844	0.00169143%	
2273	City of Silverton	SLGRP	3,285,184	499,099	5,234,708	9,018,991	0.03212635%	
2274	City of Gold Hill	SLGRP	102,489	22,533	27,019	152,041	0.00054158%	
2275	City of Toledo	SLGRP	2,196,984	359,889	2,325,759	4,882,632	0.01739231%	
2276	City of Newport	SLGRP	3,549,820	418,609	3,635,206	7,603,635	0.02708474%	
2277	City Of Rajneeshpuram	Indep	-	-	(270,982)	-	0.00000000%	
2278	City of Springfield	SLGRP	34,298,658	5,153,483	45,027,676	84,479,817	0.30092366%	
2279	City of Keizer	Indep	7,407,090	1,166,484	8,224,971	16,798,545	0.05983772%	
2280	City of Winston	SLGRP	1,202,112	192,113	1,144,277	2,538,502	0.00904234%	
2281	City of Manzanita	SLGRP	573,819	90,969	1,006,107	1,670,895	0.00595186%	
2282	City of Eagle Point	Indep	1,103,608	138,080	1,359,836	2,601,524	0.00926683%	
2283	City of Maupin	Indep	270,523	53,716	441,065	765,304	0.00272607%	
2284	City of Halsey	SLGRP	177,549	38,744	353,631	569,924	0.00203011%	
2285	City of Veneta	SLGRP	863,285	164,904	1,725,104	2,753,293	0.00980744%	
2286	City of Millersburg	SLGRP	124,780	27,001	307,595	459,376	0.00163633%	
2287	City of King City	SLGRP	462,129	60,542	613,201	1,135,872	0.00404606%	
2288	City of Tualatin	SLGRP	11,396,369	1,879,917	22,030,358	35,306,644	0.12576501%	
2289	City Of St Paul	Indep	-	-	(33,507)	-	0.00000000%	
2290	City of Molalla	Indep	2,966,980	508,888	1,266,434	4,742,302	0.01689245%	
2291	City of Florence	SLGRP	3,104,169	529,891	3,954,308	7,588,368	0.02703036%	
2292	City of North Bend	SLGRP	4,577,276	663,359	6,832,640	12,073,275	0.04300594%	
2293	City of Lowell	SLGRP	172,272	36,772	389,046	598,090	0.00213044%	
2294	City of Depoe Bay	SLGRP	588,904	117,301	1,370,389	2,076,594	0.00739699%	
2295	City of Tigard	SLGRP	9,408,671	1,119,791	10,055,604	20,584,066	0.07332204%	
2296	City of Happy Valley	SLGRP	3,394,854	710,992	8,331,972	12,437,818	0.04430447%	
2297	City of Rainier	Indep	1,046,860	174,261	1,461,303	2,682,424	0.00955500%	
2298	City of Lincoln City	SLGRP	7,092,717	1,244,020	11,556,907	19,893,644	0.07086270%	

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 G

Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28,073,504,157

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer				
2299	City of Dunes City	SLGRP	4,693	1,002		11,738	17,433	0.00006210%
2300	City of Yachats	SLGRP	389,428	75,069		667,291	1,131,788	0.00403152%
2301	City of Moro	SLGRP	66,598	14,216		94,725	175,539	0.00062528%
2302	City of Mt. Vernon	SLGRP	141,954	26,258		238,590	406,802	0.00144906%
2303	City of Woodburn	SLGRP	8,302,950	1,364,198		14,367,840	24,034,988	0.08561449%
2304	City of Gladstone	SLGRP	3,617,552	515,446		5,129,699	9,262,697	0.03299445%
2305	City of Elkton	SLGRP	28,673	6,349		74,407	109,429	0.00038979%
2306	City of Imbler	SLGRP	3,212	686		8,036	11,934	0.00004251%
2307	City of Yoncalla	SLGRP	173,910	37,646		434,990	646,546	0.00230305%
2308	City of North Powder	SLGRP	51,824	11,271		122,709	185,804	0.00066185%
2309	City of Gearhart	Indep	647,774	100,413		590,136	1,338,323	0.00476721%
2501	Port of The Dalles	SLGRP	189,899	39,251		235,063	464,213	0.00165356%
2507	Port of Astoria	Indep	1,278,719	278,551		917,668	2,474,938	0.00881592%
2508	Multnomah Drainage	SLGRP	1,403,034	297,454		3,485,797	5,186,285	0.01847395%
2510	Horsefly Irrigation District	SLGRP	45,210	9,650		121,571	176,431	0.00062846%
2511	Grants Pass Irrigation District	SLGRP	462,876	96,736		1,133,632	1,693,244	0.00603147%
2512	Port of Portland	SLGRP	64,320,758	11,964,140		108,901,888	185,186,786	0.65964970%
2513	Port of Coos Bay	SLGRP	1,340,481	279,733		3,319,708	4,939,922	0.01759639%
2515	Klamath County Fire District 1	Indep	6,981,832	851,927		18,035,136	25,868,895	0.09214701%
2518	Clackamas County Housing Authority	Indep	2,065,264	395,886		4,321,042	6,782,192	0.02415869%
2519	Home Forward	SLGRP	12,189,459	2,513,003		25,061,176	39,763,638	0.14164116%
2521	League of Oregon Cities	Indep	1,160,074	251,148		1,384,426	2,795,648	0.00995832%
2522	Lane Council of Governments	SLGRP	9,481,229	1,916,770		22,704,466	34,102,465	0.12147563%
2526	Clatskanie PUD	SLGRP	2,857,049	590,110		6,915,378	10,362,537	0.03691216%
2527	Deschutes Valley Water District	Indep	1,254,003	251,610		4,019,934	5,525,547	0.01968243%
2528	Columbia River Fire & Rescue	SLGRP	5,864,945	707,514		5,820,568	12,393,027	0.04414492%
2529	East Fork Irrigation District	Indep	284,108	40,743		99,048	423,899	0.00150996%
2530	River Road Water District	Indep	-	-		848,134	848,134	0.00302112%
2531	Oregon School Boards Association	SLGRP	2,586,840	493,543		6,217,426	9,297,809	0.03311952%
2533	Owyhee Irrigation District	Indep	1,253,173	236,394		2,871,942	4,361,509	0.01553603%
2535	Athena Cemetary Maintenance District 1	Indep	-	-		(22,848)	-	0.00000000%
2536	Valley View Cemetery	Indep	48,169	9,395		(115,917)	-	0.00000000%
2538	Clackamas Vector Control	SLGRP	289,933	61,888		725,248	1,077,069	0.00383660%
2540	West Extension Irrigation District	SLGRP	282,723	61,351		532,186	876,260	0.00312131%
2541	Jackson County Vector Control District	SLGRP	129,650	27,675		283,012	440,337	0.00156851%
2542	Rainbow Water District	SLGRP	495,196	91,537		1,072,706	1,659,439	0.00591105%
2544	Santa Clara Rural Fire Protection District	SLGRP	334,019	38,066		455,923	828,008	0.00294943%
2545	Council of Governments	SLGRP	5,766,371	1,194,421		13,989,657	20,950,449	0.07462712%
2547	Metzger Water District	Indep	-	-		(127,440)	-	0.00000000%
2549	Rogue River Fire District	SLGRP	1,273,974	166,699		1,497,971	2,938,644	0.01046768%
2550	Nyssa Road Assessment District 2	Indep	232,575	38,984		431,896	703,455	0.00250576%
2551	Sandy Fire Department	SLGRP	1,507,382	198,201		1,730,989	3,436,572	0.01224134%
2552	Winston-Dillard Fire District	SLGRP	1,220,366	151,402		1,774,245	3,146,013	0.01120634%
2553	Tangent Rural Fire Protection District	SLGRP	253,828	27,068		340,986	621,882	0.00221519%
2555	Monroe Fire Department	SLGRP	102,766	15,852		147,397	266,015	0.00094757%
2556	Jackson County Fire District 5	Indep	3,535,589	408,303		8,682,176	12,626,068	0.04497503%
2557	Estacada Fire Department	SLGRP	1,720,485	193,803		893,348	2,807,636	0.01000102%
2559	Keizer Fire Department	SLGRP	3,730,692	427,045		4,266,100	8,423,837	0.03000636%
2561	Jefferson Rural Fire Protection District	SLGRP	392,272	64,858		443,890	901,020	0.00320950%
2562	Wy'East Fire District	SLGRP	50,422	7,096		83,160	140,678	0.00050111%
2563	Central Oregon Irrigation District	SLGRP	1,570,772	317,051		3,715,460	5,603,283	0.01995933%
2564	Illinois Valley Fire District	SLGRP	564,722	82,131		618,975	1,265,828	0.00450898%
2567	Charleston Rural Fire Protection District	SLGRP	168,174	22,069		178,587	368,830	0.00131380%
2568	Molalla Rural Fire Protection District 73	SLGRP	1,575,490	190,288		2,397,157	4,162,935	0.01482870%
2569	Central Oregon Intergovernmental Council	SLGRP	3,631,690	755,831		2,338,246	6,725,767	0.02395770%
2570	Port of St Helens	Indep	664,839	144,325		24,426	833,590	0.00296931%
2571	Crystal Springs Water District	SLGRP	303,445	65,520		775,998	1,144,963	0.00407845%
2572	Local Government Personnel Institute	SLGRP	410,654	79,017		925,984	1,415,655	0.00504267%
2573	Goshen Fire District	SLGRP	91,972	9,738		122,671	224,381	0.00079926%
2575	Jefferson County Rural Fire Protection District 1	Indep	653,466	74,459		533,151	1,261,076	0.00449205%
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,253,824	140,787		1,615,705	3,010,316	0.01072298%
2579	La Pine Rural Fire Protection District	SLGRP	3,253,146	392,845		4,024,904	7,670,895	0.02732432%
2580	Marion County Fire District 1	SLGRP	4,808,424	613,458		7,728,071	13,149,953	0.04684115%
2581	Port of Umatilla	Indep	197,545	26,072		528,843	752,460	0.00268032%
2582	Talent Irrigation District	SLGRP	602,601	106,100		1,243,359	1,952,060	0.00695339%
2585	Rogue River Valley Irrigation District	SLGRP	246,906	53,478		673,696	974,080	0.00346975%
2587	Tualatin Valley Irrigation District	SLGRP	223,822	48,106		467,250	739,178	0.00263301%
2588	Clatskanie Rural Fire Protection District	SLGRP	1,431,133	162,452		1,656,768	3,250,353	0.01157801%
2589	West Slope Water District	SLGRP	443,750	81,897		1,031,699	1,557,346	0.00554739%
2590	Redmond Fire & Rescue	SLGRP	5,829,559	741,652		7,315,357	13,886,568	0.04946503%
2592	Medford Irrigation District	SLGRP	249,124	51,221		518,151	818,496	0.00291555%
2594	Metro	SLGRP	53,365,134	10,879,587		103,907,650	168,152,371	0.59897179%

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 G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

**Present Value of Contribution Effort - All Employers: 28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Contribution Effort	ER Proportionate Share
				Allocated to Employer	Employer Net			
2595	Canby Fire District	SLGRP	2,454,356	306,050	3,386,622	6,147,028	0.02189619%	
2596	Bend Parks & Recreation	Indep	6,675,964	1,405,047	7,460,338	15,541,349	0.05535949%	
2597	Mapleton Water District	Indep	74,880	13,108	18,632	106,620	0.00037979%	
2598	Marion County Housing Authority	SLGRP	614,063	130,462	(97,014)	647,511	0.00230648%	
2599	South Suburban Sanitary District	SLGRP	672,919	135,782	1,579,028	2,387,729	0.00850528%	
2600	Winston-Dillard Water District	SLGRP	379,810	76,750	855,393	1,311,953	0.00467328%	
2601	Baker Valley Irrigation District	SLGRP	75,282	11,959	(61,234)	26,007	0.00009264%	
2602	Aumsville Rural Fire Protection District	SLGRP	283,295	37,076	341,739	662,110	0.00235849%	
2603	Corbett Water District	SLGRP	157,852	33,694	394,855	586,401	0.00208881%	
2604	Netarts-Oceanside Sanitary District	SLGRP	236,317	51,428	364,679	652,424	0.00232398%	
2605	Scio Fire District	SLGRP	163,740	21,870	156,542	342,152	0.00121877%	
2606	West Valley Housing Authority	SLGRP	766,559	162,957	1,695,036	2,624,552	0.00934886%	
2607	Hoodland Fire District 74	SLGRP	1,298,044	157,010	1,694,150	3,149,204	0.01121771%	
2608	Gaston Rural Fire Protection District	Indep	249,655	28,653	94,212	372,520	0.00132695%	
2610	Turner Fire District	Indep	938,481	101,783	341,368	1,381,632	0.00492148%	
2612	Community Services Consortium	SLGRP	3,275,444	679,888	7,362,308	11,317,640	0.04031431%	
2613	Polk Soil & Water Conservation District	Indep	179,633	38,344	125,220	343,197	0.00122249%	
2614	Mountain Valley Mental Health Program	Indep	-	-	(197,447)	-	0.00000000%	
2615	Humanities Council	Indep	-	-	135,534	135,534	0.00048278%	
2616	Alcohol Safety Action Program	Indep	-	-	(45,236)	-	0.00000000%	
2617	Clean Water Services	SLGRP	25,766,269	5,071,290	47,827,672	78,665,231	0.28021166%	
2618	Estacada Cemetery District	Indep	50,639	10,007	(255,095)	-	0.00000000%	
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(248,819)	-	0.00000000%	
2620	Jackson County Fire District 4	SLGRP	817,264	91,932	1,158,113	2,067,309	0.00736392%	
2623	Evans Valley Fire District 6	Indep	147,276	17,466	(124,799)	39,943	0.00014228%	
2624	Klamath Vector Control	SLGRP	61,224	13,069	153,149	227,442	0.00081017%	
2625	Port of Newport	SLGRP	606,483	123,614	860,660	1,590,757	0.00566640%	
2626	Tillamook Peoples Utility District	SLGRP	6,423,958	1,274,519	14,777,502	22,475,979	0.08006118%	
2628	McKenzie Fire And Rescue	SLGRP	566,748	77,483	698,913	1,343,144	0.00478433%	
2629	Metropolitan Wastewater Management Commission	Indep	-	-	(905,134)	-	0.00000000%	
2630	Sheridan Fire District	SLGRP	552,540	67,569	708,670	1,328,779	0.00473321%	
2631	Arch Cape Water-Sanitary District	SLGRP	105,778	23,015	221,888	350,681	0.00124915%	
2632	Umpqua Regional Council of Governments	Indep	-	-	125,652	125,652	0.00044758%	
2633	Port of Cascade Locks	Indep	411,168	86,464	907,688	1,405,320	0.00500586%	
2637	Northeast Oregon Housing Authority	Indep	690,351	133,278	1,374,605	2,198,234	0.00783028%	
2638	North Douglas County Fire and EMS	SLGRP	416,301	51,159	500,557	968,017	0.00344815%	
2641	Suburban East Salem Water District	SLGRP	309,312	58,238	663,624	1,031,174	0.00367312%	
2642	Dexter Rural Fire Protection District	SLGRP	67,470	7,144	64,139	138,753	0.00049425%	
2643	Sweet Home Cemetery	Indep	110,952	21,499	66,070	198,521	0.00070715%	
2644	Lakeside Water District	Indep	134,229	30,148	115,821	280,198	0.00099809%	
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	106,362	16,086	191,544	313,992	0.00111846%	
2646	Keno Rural Fire Protection District	Indep	-	-	381,471	381,471	0.00135883%	
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	629,463	67,656	751,897	1,449,016	0.00516151%	
2648	Black Butte Ranch Rural Fire Protection District	Indep	1,174,359	138,059	970,522	2,282,940	0.00813201%	
2649	Colton Fire Department	SLGRP	44,493	5,580	19,800	69,873	0.00024889%	
2650	Pleasant Hill Fire Department	SLGRP	93,741	9,925	103,397	207,063	0.00073757%	
2651	Imbler Rural Fire Protection District	SLGRP	27,027	4,493	52,654	84,174	0.00029983%	
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00000000%	
2653	Umatilla Fire Department	SLGRP	99,066	10,489	66,950	176,505	0.00062872%	
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(65,677)	-	0.00000000%	
2655	North Bay Rural Fire Protection District	Indep	-	-	143,205	143,205	0.00051011%	
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	10,117,083	2,097,539	22,386,439	34,601,061	0.12325166%	
2658	Salem Metropolitan Communication Agency	Indep	-	-	578,462	578,462	0.00206053%	
2659	Silverton Fire District	SLGRP	478,564	65,656	664,745	1,208,965	0.00430643%	
2660	Tualatin Valley Fire & Rescue	SLGRP	76,354,531	9,682,435	97,624,554	183,661,520	0.65421658%	
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%	
2662	East Central Oregon Association of Counties	Indep	-	-	67,190	67,190	0.00023934%	
2663	Metropolitan Area Communications Commission	SLGRP	814,689	155,677	1,727,412	2,697,778	0.00960969%	
2664	Applegate Valley Rural Fire Protection District 9	Indep	680,729	83,508	968,719	1,732,956	0.00617292%	
2665	N NE Community Mental Health Center	Indep	-	-	316,876	316,876	0.00112874%	
2666	Central City Concern	Indep	-	-	(441,161)	-	0.00000000%	
2667	Mental Health Services West Inc	Indep	-	-	(315,828)	-	0.00000000%	
2668	Southeast Mental Health Network Inc	Indep	-	-	(555,015)	-	0.00000000%	
2669	Roseburg Urban Sanitary Authority	SLGRP	843,378	163,602	1,627,618	2,634,598	0.00938464%	
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	585,377	585,377	0.00208516%	
2671	Columbia 911 Communications District	SLGRP	1,061,625	217,078	2,439,328	3,718,031	0.01324391%	
2672	Rockwood Water PUD	Indep	1,180,792	245,072	3,269,598	4,695,462	0.01672560%	
2673	Port Orford Library	SLGRP	42,496	9,296	76,042	127,834	0.00045535%	
2674	Nestucca Rural Fire District	SLGRP	423,514	47,380	384,759	855,653	0.00304790%	
2675	Salmon Harbor-Douglas County	Indep	325,791	72,509	370,647	768,947	0.00273905%	
2676	Woodburn Fire District	SLGRP	1,928,658	240,209	3,026,041	5,194,908	0.01850467%	
2677	Portland Private Industry Council Inc	Indep	-	-	(221,447)	-	0.00000000%	

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 G

### Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	28,073,504,157
---	----------------

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort	Present Value of	
2678	Central Oregon Regional Housing Authority	Indep	861,205	191,838	649,798	1,702,841	0.00606565%	
2679	Columbia River Public Utility District	Indep	3,223,026	696,885	7,207,686	11,127,597	0.03963736%	
2681	Cloverdale Rural Fire Protection District	SLGRP	272,662	31,213	365,780	669,655	0.00238536%	
2684	Parkdale Fire District	SLGRP	175,423	21,928	276,238	473,589	0.00168696%	
2685	Oregon Community College Association	Indep	432,046	96,102	106,775	634,923	0.00226164%	
2686	Weston Cemetery	SLGRP	21,291	4,599	17,421	43,311	0.00015428%	
2687	Columbia Drainage Vector Control District	SLGRP	112,212	24,400	285,939	422,551	0.00150516%	
2688	Polk County Fire District 1	Indep	1,428,970	181,039	1,600,524	3,210,533	0.01143617%	
2689	Redmond Area Park & Recreation District	Indep	633,198	132,088	118,209	883,495	0.00314708%	
2692	Siuslaw Public Library	SLGRP	311,283	62,117	652,112	1,025,512	0.00365295%	
2693	City-County Insurance Services	Indep	5,045,601	1,096,902	6,046,541	12,189,044	0.04341832%	
2694	Philomath Fire Department	SLGRP	506,348	60,366	652,390	1,219,104	0.00434254%	
2695	Washington County Consolidated Communications Agency	SLGRP	6,023,780	1,186,227	13,901,148	21,111,155	0.07519957%	
2696	Stayton Fire District	SLGRP	563,759	75,481	882,144	1,521,384	0.00541929%	
2697	Oregon Museum Park	Indep	-	-	(51,784)	-	0.00000000%	
2698	Halsey Shedd Rural Fire Protection District	Indep	113,962	13,524	(11,154)	116,332	0.00041438%	
2699	Chetco Library Board	SLGRP	219,882	39,264	450,783	709,929	0.00252882%	
2700	Lowell Rural Fire Protection District	SLGRP	61,431	6,504	(110,739)	-	0.00000000%	
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,611,618	193,959	3,691,535	5,497,112	0.01958114%	
2702	Banks Fire District 13	Indep	250,117	32,197	238,785	521,099	0.00185620%	
2703	Westport Sewer District	Indep	-	-	(6,009)	-	0.00000000%	
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00000000%	
2705	Lebanon Fire District	SLGRP	4,401,895	527,050	5,637,853	10,566,798	0.03763975%	
2707	Clatskanie Library	SLGRP	86,397	15,637	183,251	285,285	0.00101621%	
2708	Milton-Freewater Cemetery District 3	Indep	-	-	31,735	31,735	0.00011304%	
2709	Scappoose Public Library	SLGRP	129,360	24,129	198,483	351,972	0.00125375%	
2710	Klamath County Emergency Communications District	SLGRP	533,883	108,222	1,268,235	1,910,340	0.00680478%	
2712	Jefferson County EMS	SLGRP	480,113	102,845	1,205,223	1,788,181	0.00636964%	
2713	Port of Tillamook Bay	SLGRP	712,591	148,130	1,590,846	2,451,567	0.00873267%	
2714	Winchester Bay Sanitary District	Indep	142,471	27,711	108,227	278,409	0.00099171%	
2715	Jackson County Fire District 3	SLGRP	8,939,986	1,114,496	9,566,059	19,620,541	0.06988989%	
2716	Neskowin Water District	SLGRP	153,811	32,832	384,292	570,935	0.00203371%	
2717	Ice Fountain Water District	Indep	293,496	59,939	210,750	564,185	0.00200967%	
2718	Curry Library	SLGRP	119,112	25,622	100,443	245,177	0.00087334%	
2719	Human Solutions, Inc	Indep	-	-	(221,977)	-	0.00000000%	
2720	Tri-Met	Indep	-	-	(1,010,153)	-	0.00000000%	
2721	Klamath Housing Authority	SLGRP	377,187	81,233	814,226	1,272,646	0.00453326%	
2722	Tillamook 9-1-1	Indep	545,675	114,397	256,361	916,433	0.00326441%	
2723	Oregon Coastal Zone Management Association	Indep	-	-	92,441	92,441	0.00032928%	
2724	Nehalem Bay Wastewater Agency	Indep	361,720	69,272	304,970	735,962	0.00262155%	
2725	West Valley Fire District	Indep	1,031,288	110,764	324,250	1,466,302	0.00522308%	
2726	Yamhill Communications Agency	SLGRP	824,825	166,222	1,936,906	2,927,953	0.01042960%	
2728	Baker County Library District	SLGRP	433,234	84,788	978,028	1,496,050	0.00532905%	
2729	Douglas County Fire District 2	Indep	6,461,870	809,593	20,845,814	28,117,277	0.01015592%	
2731	Canby Utility Board	SLGRP	1,459,914	291,464	3,415,601	5,166,979	0.01840518%	
2732	Umatilla County Special Library District	SLGRP	165,405	28,865	238,791	433,061	0.00154260%	
2733	Wiard Memorial Park District	Indep	-	-	293,956	293,956	0.00104709%	
2734	Seal Rock Water District	SLGRP	432,346	87,460	882,993	1,402,799	0.00499688%	
2736	Wasco 9-1-1	Indep	-	-	(244,099)	-	0.00000000%	
2737	Portland Energy Conservation Inc	Indep	-	-	170,052	170,052	0.00060574%	
2739	Scappoose Rural Fire Protection District	SLGRP	2,367,490	299,775	3,432,506	6,099,771	0.02172786%	
2740	Neskowin Regional Sanitary Authority	Indep	124,362	25,682	(62,516)	87,528	0.00031178%	
2741	Port of Garibaldi	SLGRP	344,930	70,987	759,995	1,175,912	0.00418869%	
2742	Amity Fire District	SLGRP	138,221	17,848	153,661	309,730	0.00110328%	
2743	Douglas Soil & Water Conservation District	Indep	131,306	22,305	(199,975)	-	0.00000000%	
2745	Clackamas County Fire District	SLGRP	38,830,119	4,776,906	51,423,650	95,030,675	0.33850664%	
2746	Marion-Salem Data Center	Indep	-	-	(6,402,389)	-	0.00000000%	
2747	Salem Housing Authority	Indep	1,745,570	360,765	4,835,482	6,941,817	0.02472729%	
2749	Black Butte Ranch Police	SLGRP	516,542	70,571	546,396	1,133,509	0.00403765%	
2750	Eastern Oregon Human Services Consortium	Indep	-	-	(465,239)	-	0.00000000%	
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	211,477	28,533	192,897	432,907	0.00154205%	
2753	Linn-Benton Housing Authority	SLGRP	922,360	188,870	1,473,360	2,584,590	0.00920651%	
2754	Western Lane Ambulance District	SLGRP	1,168,609	232,555	2,698,350	4,099,514	0.01460279%	
2756	Sandy Area Sch Trans Agency	Indep	-	-	(156,504)	-	0.00000000%	
2757	City of Stayton	SLGRP	1,397,412	171,311	1,925,432	3,494,155	0.01244645%	
2758	Mohawk Valley Rural Fire District	SLGRP	157,453	16,671	117,550	291,674	0.00103897%	
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	226,286	27,146	126,016	379,448	0.00135162%	
2761	Clackamas River Water	SLGRP	2,525,602	526,673	6,171,975	9,224,250	0.03285749%	
2763	Junction City Fire Department	SLGRP	381,738	46,185	491,659	919,582	0.00327562%	
2765	Green Sanitary	SLGRP	280,145	52,668	578,525	911,338	0.00324626%	
2766	Southwest Lincoln County Water District	SLGRP	221,864	45,280	496,855	763,999	0.00272142%	
2767	Springfield Utility Board	Indep	97,385	16,173	46,259	159,817	0.00056928%	



**Exhibit G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

Present Value of Contribution Effort - All Employers: **28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer	Employer			
2768	Lake County Library District	SLGRP	117,965	22,652	265,455	265,455	406,072	0.00146466%
2771	Harbor Water PUD	Indep	388,755	64,678	(107,742)	(107,742)	345,691	0.00123138%
2772	Umatilla County Soil & Water District	SLGRP	36,295	7,747	50,898	50,898	94,940	0.00033818%
2773	Housing Authority of Jackson County	SLGRP	2,409,448	503,025	5,894,847	5,894,847	8,807,320	0.03137236%
2774	Oregon Trail Library District	SLGRP	122,730	26,208	296,459	296,459	445,397	0.00158654%
2776	Rainier Cemetery District	SLGRP	37,796	8,068	12,437	12,437	58,301	0.00020767%
2777	City of Newberg	SLGRP	5,522,826	780,009	6,652,829	6,652,829	12,955,664	0.04614908%
2778	Mulino Water District 23	SLGRP	50,535	11,190	131,136	131,136	192,861	0.00068699%
2779	Brownsville Rural Fire Protection District	Indep	117,065	15,765	192,738	192,738	325,568	0.00115970%
2780	Nehalem Bay Health District	SLGRP	10,509	2,243	12,225	12,225	24,977	0.00008897%
2781	North Bend Coos-Curry Housing Authority	SLGRP	435,720	90,436	1,059,796	1,059,796	1,585,952	0.00564928%
2782	Millington Rural Fire Protection District	Indep	79,421	10,398	(145,363)	(145,363)	-	0.00000000%
2783	Tillamook Fire District	Indep	402,218	50,240	89,525	89,525	541,983	0.00193059%
2784	Eisenschmidt Pool	SLGRP	147,190	32,188	332,033	332,033	511,411	0.00182169%
2785	Fern Ridge Community Library	Indep	160,374	32,600	(31,196)	(31,196)	161,778	0.00057627%
2786	Seal Rock Rural Fire Protection District	SLGRP	98,716	10,452	63,676	63,676	172,844	0.00061568%
2788	Port of Hood River	Indep	1,069,403	225,270	906,385	906,385	2,201,058	0.00784034%
2789	Farmers Irrigation District	SLGRP	447,462	88,027	510,718	510,718	1,046,207	0.00372667%
2790	Silver Falls Library District	SLGRP	406,844	82,906	958,672	958,672	1,448,422	0.00515939%
2792	North Wasco County Parks And Recreation District	SLGRP	285,320	55,207	646,964	646,964	987,491	0.00351752%
2793	North Lincoln Fire & Rescue District 1	SLGRP	614,221	84,851	869,353	869,353	1,568,425	0.00558685%
2794	Siuslaw Rural Fire Protection District 1	SLGRP	960,289	111,411	1,382,348	1,382,348	2,454,048	0.00874151%
2796	West Side Rural Fire Protection District	Indep	77,321	8,549	(26,190)	(26,190)	59,680	0.00021258%
2797	Vernonia Fire	Indep	154,246	18,391	(495)	(495)	172,142	0.00061318%
2798	Fairview Water District	SLGRP	44,773	9,557	97,670	97,670	152,000	0.00054144%
2799	Sublimity Fire District	SLGRP	153,397	19,352	134,468	134,468	307,217	0.00109433%
2801	Coburg Rural Fire Protection District	SLGRP	185,863	23,292	214,041	214,041	423,196	0.00150746%
2802	Rural Road Assessment District 3	SLGRP	180,114	38,742	454,006	454,006	672,862	0.00239679%
2803	Southwestern Polk County Rural Fire Protection District	Indep	33,972	7,251	(6,587)	(6,587)	34,636	0.00012338%
2804	Aurora Rural Fire Protection District	SLGRP	462,737	52,281	365,661	365,661	880,679	0.00313705%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	40,222	8,907	103,882	103,882	153,011	0.00054504%
2808	Lifeways	Indep	-	-	(3,040)	(3,040)	-	0.00000000%
2809	Juntura Road District 4	Indep	297	63	43,516	43,516	43,876	0.00015629%
2810	Sutherlin Water Control District	SLGRP	49,228	10,508	114,827	114,827	174,563	0.00062181%
2811	Mid-Columbia Center For Living	SLGRP	5,569,002	1,168,184	13,689,713	13,689,713	20,426,899	0.07276220%
2812	Workforce Development Board	Indep	-	-	(53,855)	(53,855)	-	0.00000000%
2814	The Job Council	SLGRP	-	-	-	-	-	0.00000000%
2816	Odell Sanitary District	SLGRP	196,652	42,273	515,298	515,298	754,223	0.00268660%
2817	Wickiup Water District	SLGRP	78,231	16,699	194,493	194,493	289,423	0.00103095%
2818	Netarts Water District	SLGRP	119,060	26,074	279,728	279,728	424,862	0.00151339%
2819	Harrisburg Fire and Rescue	SLGRP	224,704	24,297	274,367	274,367	523,368	0.00186428%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	152,098	16,104	(91,276)	(91,276)	76,926	0.00027402%
2821	Tillamook County Soil And Water Conservation District	Indep	178,617	38,293	187,281	187,281	404,191	0.00143976%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	97,928	21,685	249,558	249,558	369,171	0.00131502%
2823	Lyons Fire District	SLGRP	-	-	-	-	-	0.00000000%
2824	Glide Fire Department	SLGRP	60,598	11,557	122,058	122,058	194,213	0.00069180%
2825	Northern Oregon Corrections	SLGRP	3,600,396	511,356	3,710,457	3,710,457	7,822,209	0.02786332%
2826	Wasco County Soil-Water Conservation District	SLGRP	285,093	62,250	576,038	576,038	923,381	0.00328915%
2828	Deschutes Public Library District	Indep	3,693,924	766,264	3,241,006	3,241,006	7,701,194	0.02743225%
2829	Hubbard Rural Fire Protection District	SLGRP	87,144	10,216	63,571	63,571	160,931	0.00057325%
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	104,822	14,074	159,126	159,126	278,022	0.00099034%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(308,821)	(308,821)	-	0.00000000%
2832	Careoregon	Indep	-	-	3,768	3,768	3,768	0.00001342%
2833	Boardman Rural Fire Protection District	Indep	720,353	82,749	66,985	66,985	870,087	0.00309932%
2834	Crescent Rural Fire Protection District	SLGRP	279,013	32,474	377,806	377,806	689,293	0.00245532%
2835	North Clackamas County Water Commission	Indep	231,660	45,103	335,809	335,809	612,572	0.00218203%
2837	NORCOM	SLGRP	1,114,877	229,510	2,325,558	2,325,558	3,669,945	0.01307263%
2838	High Desert Parks & Recreation District	SLGRP	22,658	4,837	56,679	56,679	84,174	0.00029983%
2839	North Morrow Vector Control District	SLGRP	98,106	21,724	254,583	254,583	374,413	0.00133369%
2840	Cannon Beach Rural Fire Protection District	SLGRP	138,888	17,419	203,570	203,570	359,877	0.00128191%
2841	Jefferson County Soil & Water Conservation District	Indep	175,237	40,749	108,388	108,388	324,374	0.00115545%
2842	Tualatin Valley Water District	SLGRP	8,810,558	1,763,176	18,204,560	18,204,560	28,778,294	0.10251052%
2843	Yachats Rural Fire Protection District	SLGRP	453,855	53,094	629,511	629,511	1,136,460	0.00404816%
2844	Crook County Rural Fire Protection District 1	SLGRP	2,553,233	294,787	3,420,963	3,420,963	6,268,983	0.02233060%
2845	Sunrise Water Authority	Indep	1,083,960	240,902	1,836,861	1,836,861	3,161,723	0.01126230%
2846	Jefferson County Library District	SLGRP	170,347	36,244	444,592	444,592	651,183	0.00231956%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,450,107	165,922	1,864,772	1,864,772	3,480,801	0.01239888%
2848	Lane Transit District	Indep	-	-	5,625	5,625	5,625	0.00002004%
2849	Lebanon Aquatic District	SLGRP	180,872	38,565	459,749	459,749	679,186	0.00241931%
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	SLGRP	40,617	5,521	40,835	40,835	86,973	0.00030980%
2852	Ochoco Irrigation District	SLGRP	399,088	86,744	786,308	786,308	1,272,140	0.00453146%

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 G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

Present Value of Contribution Effort - All Employers: **28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer	Employer Net			
2853	Mill City Rural Fire Protection District	SLGRP	61,704	8,684	57,000	127,388	0.00045377%	
2854	Sunset Empire Transportation District	Indep	-	-	(5,099)	-	0.00000000%	
2855	Harney Hospital	SLGRP	7,791,647	1,639,415	17,535,735	26,966,797	0.09605782%	
2856	Mid-Columbia Council Of Governments	Indep	-	-	38,431	38,431	0.00013689%	
2857	Sunriver Service District	SLGRP	2,588,615	316,813	2,518,112	5,423,540	0.01931907%	
2858	Nesika Beach-Ophir Water District	SLGRP	47,153	10,160	98,685	155,998	0.00055568%	
2859	South Lane County Fire and Rescue	Indep	2,711,132	312,038	3,520,515	6,543,685	0.02330911%	
2860	Coos County Airport District	SLGRP	524,314	112,822	1,067,450	1,704,586	0.00607187%	
2861	Mt Angel Fire District	Indep	79,508	14,072	7,465	101,045	0.00035993%	
2864	Tri-City Water and Sanitary Authority	SLGRP	320,872	68,926	736,513	1,126,311	0.00401201%	
2865	Tri-County Cooperative Weed Management Area	Indep	107,300	22,904	9,964	140,168	0.00049929%	
2866	Jefferson Behavioral Health	Indep	-	-	12,112	12,112	0.00004314%	
2867	West Multnomah Soil And Water Conservation District	SLGRP	545,689	117,662	1,482,252	2,145,603	0.00764280%	
2869	Nehalem Bay Fire & Rescue	SLGRP	374,431	42,341	533,391	950,163	0.00338455%	
2870	Clackamas River Water Providers	Indep	107,694	28,243	47,935	183,872	0.00065497%	
2872	Emergency Communications of Southern Oregon	Indep	-	-	8,765	8,765	0.00003122%	
2873	Mosier Fire District	SLGRP	82,583	8,744	37,791	129,118	0.00045993%	
2874	Umatilla-Morrow Radio and Data District	Indep	138,985	35,374	30,333	204,692	0.00072913%	
2876	Oregon Municipal Electric Utilities Association	Indep	81,989	18,769	8,790	109,548	0.00039022%	
2877	Mid-Columbia Fire And Rescue V1-801	Indep	3,186,006	347,925	76,879	3,610,810	0.01286199%	
2878	Yamhill Fire Protection District	Indep	118,662	13,128	964	132,754	0.00047288%	
2879	LaGrande Rural Fire Protection District	Indep	139,451	14,765	1,092	155,308	0.00055322%	
2880	Oregon Health & Science University	SLGRP	287,506,558	55,900,093	501,662,482	845,069,133	3.01020182%	
2881	Lake Chinook Fire and Rescue District	Indep	68,628	7,266	540	76,434	0.00027226%	
2883	Lane Fire Authority	SLGRP	3,826,762	452,254	5,014,795	9,293,811	0.03310528%	
2884	North Central Public Health District	SLGRP	993,145	194,680	2,452,488	3,640,313	0.01296708%	
2885	Siletz Rural Fire Protection District	Indep	161,291	17,077	1,266	179,634	0.00063987%	
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	228,741	26,145	329,368	584,254	0.00208116%	
2887	Umatilla County Fire District #1	Indep	4,033,771	487,661	3,214,270	7,735,702	0.02755517%	
2888	Oak Lodge Water Services District	SLGRP	2,236,930	480,004	5,287,614	8,004,548	0.02851282%	
2889	Mid-Valley Behavioral Care Network	Indep	-	-	-	-	0.00000000%	
2900	Clatsop Community College	SLGRP	4,641,899	940,241	5,867,351	11,449,491	0.04078398%	
2901	Blue Mountain Community College	SLGRP	8,986,493	1,800,021	14,011,990	24,798,504	0.08833420%	
2902	Treasure Valley Community College	SLGRP	8,012,834	1,632,868	9,340,481	18,986,183	0.06763026%	
2903	Umpqua Community College	SLGRP	9,779,188	2,013,952	15,852,754	27,645,894	0.09847682%	
2904	Lane Community College	SLGRP	38,904,471	7,827,678	44,168,495	90,900,644	0.32379515%	
2905	Mt Hood Community College	SLGRP	33,765,069	6,853,714	31,174,590	71,793,373	0.25573356%	
2906	Klamath Community College	SLGRP	5,543,337	1,161,675	14,304,077	21,009,089	0.07483601%	
2908	Clackamas Community College	SLGRP	23,617,013	4,799,438	36,622,817	65,039,268	0.23167492%	
2910	Linn-Benton Community College	SLGRP	22,637,097	4,583,171	33,076,130	60,296,398	0.21478045%	
2918	Portland Community College	SLGRP	109,834,781	22,281,500	174,186,188	306,302,469	1.09107316%	
2919	Chemeketa Community College	SLGRP	40,655,496	8,183,446	55,877,503	104,716,445	0.37300810%	
2922	Rogue Community College	SLGRP	17,701,550	3,565,454	28,805,409	50,072,413	0.17836182%	
2995	Oregon Coast Community College	SLGRP	1,839,364	380,805	2,939,051	5,159,220	0.01837754%	
2996	Columbia Gorge Community College	SLGRP	4,011,334	814,336	7,086,980	11,912,650	0.04243378%	
2997	Tillamook Bay Community College	SLGRP	1,575,209	322,850	2,838,266	4,736,325	0.01687116%	
2998	Southwestern Community College	SLGRP	9,046,748	1,851,528	12,432,724	23,331,000	0.08310683%	
2999	Central Oregon Community College	SLGRP	20,034,268	4,100,167	41,205,757	65,340,192	0.23274683%	
3003	Baker School District 5J	Schools	7,848,675	1,610,269	17,583,558	27,042,502	0.09632749%	
3008	Huntington School District 16J	Schools	501,838	105,133	1,741,882	2,348,853	0.00836680%	
3016	Burnt River High School	Schools	290,521	60,349	999,890	1,350,760	0.00481151%	
3027	Pine-Eagle School District 61	Schools	1,129,644	234,355	3,882,881	5,246,880	0.01868979%	
3037	Alsea School	Schools	1,035,917	217,775	3,608,190	4,861,882	0.01731840%	
3039	Corvallis School District 509J	Schools	28,802,426	5,925,507	59,748,316	94,476,249	0.33653173%	
3043	Philomath School District 17J	Schools	5,516,059	1,124,890	12,113,953	18,754,902	0.06680642%	
3049	Monroe Elementary School	Schools	-	-	-	-	0.00000000%	
3075	West Linn School District	Schools	40,040,458	8,229,064	103,045,043	151,314,565	0.53899422%	
3083	Welches Elementary School	Schools	-	-	-	-	0.00000000%	
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00000000%	
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00000000%	
3109	Boring School District	Schools	-	-	-	-	0.00000000%	
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00000000%	
3116	Colton School District 53	Schools	2,459,644	505,812	8,380,491	11,345,947	0.04041514%	
3122	Oregon City School District 62	Schools	35,331,693	7,242,198	82,709,315	125,283,206	0.44626850%	
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00000000%	
3160	Gladstone School District 115	Schools	8,255,915	1,698,861	8,041,062	17,995,838	0.06410257%	
3174	Canby Union High School	Schools	-	-	-	-	0.00000000%	
3175	Sandy Union High School	Schools	-	-	-	-	0.00000000%	
3176	Molalla Union High School	Schools	-	-	-	-	0.00000000%	
3179	Clatsop County School District 1C	Schools	8,317,547	1,704,993	7,034,909	17,057,449	0.06075996%	
3186	Jewell School District 8	Schools	1,272,245	263,254	4,361,699	5,897,198	0.02100628%	
3187	Seaside Schools	Schools	7,488,642	1,528,980	17,327,587	26,345,209	0.09384368%	

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 G

### Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 28,073,504,157

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort		
3195	Warrenton-Hammond School District	Schools	4,180,516	868,017	10,934,387	15,982,920	0.05693240%	
3230	Vernonia School District	Schools	2,556,765	523,441	8,672,585	11,752,791	0.04186435%	
3241	Coquille School District 8	Schools	3,911,736	800,952	13,270,489	17,983,177	0.06405747%	
3242	Coos Bay School District 9	Schools	10,921,006	2,234,332	28,980,115	42,135,453	0.15008975%	
3245	North Bend Public Schools	Schools	8,960,627	1,843,614	21,947,441	32,751,682	0.11666403%	
3252	Powers School District	Schools	700,556	143,878	2,383,835	3,228,269	0.01149934%	
3257	Myrtle Point School District 41	Schools	2,974,472	617,885	10,237,365	13,829,722	0.04926254%	
3264	Bandon School District	Schools	2,897,071	599,748	9,936,871	13,433,690	0.04785185%	
3274	Crook County School District	Schools	12,016,654	2,470,463	14,273,504	28,760,621	0.10244756%	
3275	Port Orford-Langlois School District 2Cj	Schools	1,317,298	274,100	4,541,404	6,132,802	0.02184552%	
3277	Curry County School District 3C	Schools	-	-	-	-	0.00000000%	
3281	Ophir School	Schools	-	-	-	-	0.00000000%	
3282	Pistol River School District 16	Schools	-	-	-	-	0.00000000%	
3283	Brookings-Harbor School District 17C	Schools	6,409,409	1,321,666	10,843,313	18,574,388	0.06616341%	
3288	Central Curry School District 1	Schools	1,784,520	363,649	6,025,081	8,173,250	0.02911375%	
3291	Bend-La Pine Public Schools	Schools	72,844,735	15,009,413	179,526,285	267,380,433	0.95242985%	
3296	Sisters School District	Schools	4,851,838	993,093	6,923,875	12,768,806	0.04548348%	
3307	Oakland School District	Schools	2,313,822	480,054	7,953,735	10,747,611	0.03828382%	
3310	Roseburg Public Schools	Schools	23,414,780	4,806,131	45,004,508	73,225,419	0.26083462%	
3316	Glide School District 12	Schools	3,127,167	640,461	7,126,866	10,894,494	0.03880703%	
3318	Days Creek School District 15	Schools	937,973	191,304	3,169,596	4,298,873	0.01531292%	
3319	South Umpqua School District	Schools	5,390,139	1,109,889	1,585,664	8,085,692	0.02880186%	
3320	Camas Valley School District 21	Schools	895,045	186,725	3,093,738	4,175,508	0.01487348%	
3321	North Douglas School District 22	Schools	1,373,222	283,792	4,701,979	6,358,993	0.02265123%	
3324	Yoncalla School District 32	Schools	1,018,310	207,505	3,438,018	4,663,833	0.01661294%	
3325	Elkton School District 34	Schools	1,014,417	212,327	3,517,926	4,744,670	0.01690088%	
3331	Umpqua School District	Schools	-	-	-	-	0.00000000%	
3335	Riddle School District	Schools	1,687,416	348,148	5,768,263	7,803,827	0.02779784%	
3338	Glendale 77	Schools	1,282,314	263,555	4,366,682	5,912,551	0.02106097%	
3349	Winston-Dillard Schools	Schools	4,541,073	928,305	(1,282,586)	4,186,792	0.01491368%	
3353	Sutherlin School District 130	Schools	5,690,843	1,166,772	7,174,608	14,032,223	0.04998387%	
3361	Arlington Public Schools	Schools	911,203	187,045	3,099,038	4,197,286	0.01495106%	
3364	Condon Admin School District 25J	Schools	592,314	120,392	1,994,703	2,707,409	0.00964400%	
3370	Prairie City School District 4	Schools	685,418	140,338	2,325,174	3,150,930	0.01122386%	
3372	Monument School District 8	Schools	428,673	88,339	1,463,636	1,980,648	0.00705522%	
3375	Dayville School District 16J	Schools	476,766	98,587	1,633,437	2,208,790	0.00786788%	
3376	Long Creek Schools	Schools	344,427	70,165	1,162,523	1,577,115	0.00561781%	
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%	
3394	Crane Elementary School	Schools	213,925	42,703	707,519	964,147	0.00343437%	
3395	Pine Creek School	Schools	28,607	6,106	101,171	135,884	0.00048403%	
3396	Diamond School District 7	Schools	42,996	8,951	148,296	200,243	0.00071328%	
3397	Suntex School District	Schools	71,042	14,519	240,553	326,114	0.00116164%	
3398	Drewsey School	Schools	41,444	8,846	146,571	196,861	0.00070123%	
3399	Frenchglen School District	Schools	87,704	17,765	294,339	399,808	0.00142415%	
3405	Fields-Trout Creek 33	Schools	114,845	24,514	406,160	545,519	0.00194318%	
3407	Crane Union High School	Schools	447,766	90,631	1,501,605	2,040,002	0.00726665%	
3408	Burns Union High School	Schools	-	-	-	-	0.00000000%	
3409	Hood River County School District	Schools	20,365,450	4,178,347	45,167,731	69,711,528	0.24831787%	
3414	Phoenix-Talent School District	Schools	9,535,463	1,960,329	19,818,482	31,314,274	0.11154387%	
3415	Ashland Public Schools	Schools	12,307,868	2,540,600	42,093,682	56,942,150	0.20283236%	
3416	Central Point School District 6	Schools	18,053,773	3,709,301	61,457,184	83,220,258	0.29643702%	
3417	Eagle Point School District 9	Schools	15,566,710	3,208,759	53,164,004	71,939,473	0.25625398%	
3424	Rogue River School District	Schools	3,068,887	632,788	10,484,292	14,185,967	0.05053152%	
3432	Prospect School District	Schools	1,022,283	213,464	3,536,756	4,772,503	0.01700003%	
3439	Butte Falls School District	Schools	982,403	201,677	3,341,466	4,525,546	0.01612035%	
3440	Pinehurst School	Schools	91,156	18,837	312,101	422,094	0.00150353%	
3445	Culver School District 4	Schools	3,025,996	626,548	10,380,902	14,033,446	0.04998822%	
3446	Ashwood School	Schools	28,597	6,104	101,137	135,838	0.00048387%	
3447	Madras School District	Schools	14,820,947	3,067,984	38,181,420	56,070,351	0.19972694%	
3451	Black Butte School District	Schools	121,418	25,917	429,408	576,743	0.00205440%	
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00000000%	
3454	Grants Pass School District	Schools	28,260,341	5,790,172	95,933,903	129,984,416	0.46301458%	
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00000000%	
3456	Klamath County School District	Schools	28,205,326	5,805,530	96,188,361	130,199,217	0.46377971%	
3457	Klamath Falls City Schools	Schools	13,671,585	2,791,413	46,249,252	62,712,250	0.22338590%	
3460	Union School District 5	Schools	-	-	-	-	0.00000000%	
3461	Lake County School District 7	Schools	3,308,158	679,807	11,263,310	15,251,275	0.05432622%	
3462	Paisley School District	Schools	709,831	149,045	2,469,431	3,328,307	0.01185569%	
3463	North Lake School District 14	Schools	1,060,100	219,682	3,639,778	4,919,560	0.01752385%	
3464	Plush School District	Schools	103,055	20,672	342,506	466,233	0.00166076%	
3465	Adel School District 21	Schools	71,711	14,183	234,988	320,882	0.00114301%	
3470	Pleasant Hill School District	Schools	3,564,698	736,843	12,208,313	16,509,854	0.05880938%	

## Exhibit G

### Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers:	28,073,504,157
---	----------------

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Total Present Value of		ER Proportionate Share
				Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Contribution Effort		
3473	Eugene School District 4J	Schools	76,074,347	15,620,702	214,125,538	305,820,587	1.08935666%	
3487	Springfield School District 19	Schools	45,372,486	9,316,547	104,473,282	159,162,315	0.56694852%	
3494	Fern Ridge School District	Schools	5,140,028	1,062,090	10,343,791	16,545,909	0.05893781%	
3498	Mapleton School District	Schools	1,047,049	215,826	3,575,888	4,838,763	0.01723605%	
3502	Creswell School District 40	Schools	5,357,909	1,096,725	15,524,021	21,978,655	0.07828967%	
3506	South Lane School District	Schools	13,153,462	2,704,375	20,179,765	36,037,602	0.12836873%	
3510	Bethel School District	Schools	24,154,174	4,986,428	82,617,149	111,757,751	0.39808978%	
3517	Crow-Applegate-Lorane District 66	Schools	1,519,037	314,028	5,202,944	7,036,009	0.02506281%	
3519	McKenzie School District	Schools	1,339,981	278,858	4,620,234	6,239,073	0.02222406%	
3520	Junction City School District 69	Schools	6,500,380	1,341,282	22,222,900	30,064,562	0.10709230%	
3522	Lowell School District	Schools	1,500,597	313,851	5,200,010	7,014,458	0.02498604%	
3524	Oakridge School District	Schools	2,632,689	536,495	8,888,869	12,058,053	0.04295172%	
3527	Marcola School District 79	Schools	1,218,455	253,802	4,205,088	5,677,345	0.02022314%	
3533	Triangle Lake Schools	Schools	1,251,887	258,056	4,275,569	5,785,512	0.02060844%	
3537	Siuslaw School District 97J	Schools	6,281,402	1,293,358	12,984,330	20,559,090	0.07323307%	
3579	Lincoln County School District	Schools	18,351,526	3,800,514	(8,924,566)	13,227,474	0.04711729%	
3582	Linn County School District 5	Schools	-	-	-	-	0.00000000%	
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%	
3613	Harris School	Schools	-	-	-	-	0.00000000%	
3615	Central Linn School District 552C	Schools	3,073,520	637,397	10,560,649	14,271,566	0.05083643%	
3618	Sweet Home School District 55	Schools	8,779,552	1,797,101	9,632,104	20,208,757	0.07198516%	
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00000000%	
3647	Scio School District 95C	Schools	2,902,008	605,088	10,025,346	13,532,442	0.04820361%	
3665	Santiam Canyon School District	Schools	2,454,827	502,843	3,921,439	6,879,109	0.02450392%	
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%	
3684	Ontario School District 8C	Schools	10,289,920	2,127,545	24,686,627	37,104,092	0.13216765%	
3687	Juntura Grade School	Schools	70,155	14,160	234,605	318,920	0.00113602%	
3689	Vale School District 15	Schools	-	-	-	-	0.00000000%	
3694	Nyssa School District 26	Schools	5,002,057	1,029,957	17,064,739	23,096,753	0.08227243%	
3696	Annex Elementary School	Schools	243,874	51,265	849,372	1,144,511	0.00407684%	
3707	Adrian School District 61	Schools	1,304,149	262,990	4,357,318	5,924,457	0.02110338%	
3709	Harper School District 66	Schools	689,272	141,385	2,342,516	3,173,173	0.01130309%	
3712	W W Jones School	Schools	86,674	18,463	305,903	411,040	0.00146416%	
3715	Vale High School	Schools	-	-	-	-	0.00000000%	
3720	Silverton RFD	Schools	-	-	-	-	0.00000000%	
3727	Aumsville Elementary	Schools	-	-	-	-	0.00000000%	
3729	Jefferson School District 14Cj	Schools	4,350,261	893,123	7,362,236	12,605,620	0.04490220%	
3730	North Marion School District 15	Schools	8,045,041	1,654,088	15,835,391	25,534,520	0.09095594%	
3732	Marion Elementary School	Schools	-	-	-	-	0.00000000%	
3735	Salem-Keizer Public Schools	Schools	198,623,005	40,903,243	446,191,478	685,717,726	2.44257974%	
3750	St Paul School District	Schools	1,297,847	270,099	4,475,112	6,043,058	0.02152584%	
3759	Eldridge Elementary	Schools	-	-	-	-	0.00000000%	
3760	West Stayton School District	Schools	-	-	-	-	0.00000000%	
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%	
3769	Scotts Mills School	Schools	-	-	-	-	0.00000000%	
3771	Gervais Elementary School	Schools	-	-	-	-	0.00000000%	
3772	Stayton School District 77J	Schools	-	-	-	-	0.00000000%	
3780	Mt Angel School District 91	Schools	3,451,870	706,106	11,699,045	15,857,021	0.05648394%	
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00000000%	
3786	Woodburn School District	Schools	24,944,767	5,117,007	84,780,623	114,842,397	0.40907753%	
3794	Detroit School District 123J	Schools	-	-	-	-	0.00000000%	
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%	
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00000000%	
3809	Morrow County Schools	Schools	9,197,608	1,888,911	23,355,942	34,442,461	0.12268672%	
3818	Portland Public Schools	Schools	265,854,689	54,871,768	320,973,360	641,699,817	2.28578454%	
3820	Parkrose School District	Schools	13,785,222	2,839,558	47,046,937	63,671,717	0.22680360%	
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00000000%	
3823	Orient School	Schools	-	-	-	-	0.00000000%	
3824	Reynolds School District	Schools	55,641,949	11,413,310	103,311,514	170,366,773	0.60685966%	
3842	Corbett School District 39	Schools	4,896,605	1,020,226	16,903,510	22,820,341	0.08128783%	
3843	David Douglas School District	Schools	61,329,757	12,592,824	186,904,074	260,826,655	0.92908478%	
3847	Riverdale School	Schools	3,854,716	791,885	8,839,033	13,485,634	0.04803687%	
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00000000%	
3850	Dallas School District	Schools	13,022,608	2,668,915	44,219,655	59,911,178	0.21340826%	
3859	Central School District 13J	Schools	14,134,567	2,910,191	27,339,694	44,384,452	0.15810086%	
3865	Perrydale School District 21	Schools	1,255,910	258,216	4,278,233	5,792,359	0.02063283%	
3887	Falls City School District	Schools	805,261	167,903	673,938	1,647,102	0.00586711%	
3894	Sherman County School District 9	Schools	-	-	-	-	0.00000000%	
3902	Tillamook Public Schools	Schools	8,386,503	1,722,126	9,096,776	19,205,405	0.06841114%	
3920	Neah-Kah-Nie School District	Schools	4,494,741	919,303	15,231,386	20,645,430	0.07354062%	
3927	Echo School District	Schools	1,309,387	271,181	2,869,419	4,449,987	0.01585120%	
3928	Umatilla School District 6R	Schools	5,238,214	1,082,359	13,890,954	20,211,527	0.07199503%	



**Exhibit G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

Present Value of Contribution Effort - All Employers: **28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer				
3929	Ferndale School District 10	Schools	-	-	-	-	-	0.00000000%
3931	Pendleton School District 16R	Schools	13,744,178	2,797,863	16,761,191	33,303,232	0.11862870%	
3935	Athena-Weston School District 29Rj	Schools	2,564,291	521,664	8,643,139	11,729,094	0.04177994%	
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00000000%	
3942	Stanfield School District	Schools	2,162,058	447,552	3,549,743	6,159,353	0.02194009%	
3944	Ukiah School	Schools	331,314	66,556	1,102,732	1,500,602	0.00534526%	
3957	Helix School District	Schools	796,248	165,049	2,734,598	3,695,895	0.01316506%	
3958	Pilot Rock School District 2R	Schools	1,470,288	300,850	2,828,171	4,599,309	0.01638310%	
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00000000%	
3965	La Grande Public Schools	Schools	8,329,791	1,713,202	17,840,617	27,883,610	0.09932358%	
3966	Union County School District	Schools	1,370,663	276,346	2,550,770	4,197,779	0.01495281%	
3967	North Powder School District	Schools	1,170,653	241,525	4,001,683	5,413,861	0.01928459%	
3969	Imbler School District	Schools	1,441,907	295,905	4,902,675	6,640,487	0.02365393%	
3970	Cove School District	Schools	1,245,781	252,347	4,180,985	5,679,113	0.02022944%	
3973	Elgin School District 23	Schools	1,503,245	309,466	5,127,357	6,940,068	0.02472106%	
3986	Joseph School District 6	Schools	1,375,827	282,110	4,674,117	6,332,054	0.02255527%	
3990	Wallowa School	Schools	986,826	201,456	3,337,800	4,526,082	0.01612226%	
3993	Enterprise School District 21	Schools	1,548,277	317,636	5,262,717	7,128,630	0.02539273%	
4003	Troy School District 54	Schools	43,136	9,208	152,555	204,899	0.00072987%	
4008	Chenoweth School District	Schools	-	-	-	-	0.00000000%	
4012	Dufur Schools	Schools	1,509,641	309,328	5,125,070	6,944,039	0.02473521%	
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00000000%	
4025	West Union School District 1	Schools	-	-	-	-	0.00000000%	
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00000000%	
4034	Gaston Public Schools	Schools	2,765,901	570,754	5,032,585	8,369,240	0.02981188%	
4035	Banks School District	Schools	3,708,169	763,961	10,574,941	15,047,071	0.05359883%	
4047	Reedville School District 29	Schools	-	-	-	-	0.00000000%	
4055	Groner School	Schools	-	-	-	-	0.00000000%	
4062	Beaverton School District	Schools	205,142,235	42,139,313	482,709,917	729,991,465	2.60028624%	
4080	North Plains School District 70	Schools	-	-	-	-	0.00000000%	
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00000000%	
4109	Spray School District 1	Schools	240,731	48,237	799,205	1,088,173	0.00387616%	
4114	Fossil School District 21J	Schools	1,145,349	233,216	3,864,020	5,242,585	0.01867449%	
4128	Yamhill Grade School	Schools	-	-	-	-	0.00000000%	
4135	Newberg School District 29Jt	Schools	23,574,955	4,842,012	43,440,370	71,857,337	0.25596141%	
4142	McMinnville Schools	Schools	30,105,879	6,188,882	75,529,307	111,824,068	0.39832601%	
4144	Sheridan School District 48J	Schools	3,375,728	695,204	11,518,417	15,589,349	0.05553047%	
4166	Yamhill-Carlton School District 1	Schools	3,990,547	820,074	1,642,220	6,452,841	0.02298552%	
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00000000%	
4189	Wasco County High School	Schools	-	-	-	-	0.00000000%	
4203	Victor Point School	Schools	-	-	-	-	0.00000000%	
4218	Curry County Education Service District	Schools	-	-	-	-	0.00000000%	
4219	Grant County Education Service District	Schools	498,007	100,667	1,667,886	2,266,560	0.00807366%	
4220	Jefferson County Education Service District	Schools	737,730	152,348	2,524,169	3,414,247	0.01216181%	
4221	Marion Education Service District	Schools	-	-	-	-	0.00000000%	
4223	InterMountain Education Service District	Schools	8,015,874	1,625,368	16,059,764	25,701,006	0.09154898%	
4224	Wallowa County Region 18	Schools	838,729	171,919	2,848,430	3,859,078	0.01374634%	
4225	Washington County Education Service District	Schools	-	-	-	-	0.00000000%	
4226	North Central Education Service District	Schools	483,432	101,513	1,681,909	2,266,854	0.00807471%	
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00000000%	
4230	Mari-Linn School District	Schools	-	-	-	-	0.00000000%	
4232	South Coast Education Service District Region 7	Schools	3,714,387	761,848	12,622,604	17,098,839	0.06090739%	
4237	Douglas Education Service District	Schools	8,253,179	1,717,308	24,366,477	34,336,964	0.12231093%	
4238	Multnomah Education Service District	Schools	17,015,926	3,445,158	27,303,054	47,764,138	0.17013957%	
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00000000%	
4252	High Desert Education Service District	Schools	9,908,123	2,037,862	23,712,341	35,658,326	0.12701772%	
4254	Willamette Education Service District	Schools	13,103,806	2,596,771	17,765,186	33,465,763	0.11920764%	
4258	Hermiston School District 8R	Schools	19,930,166	4,112,965	47,897,604	71,940,735	0.25625848%	
4259	Clackamas Education Service District	Schools	12,138,484	2,503,290	25,964,502	40,606,276	0.14464271%	
4260	Greater Albany School District 8J	Schools	39,351,245	8,115,636	98,628,804	146,095,685	0.52040417%	
4268	Lake Oswego School District	Schools	30,667,785	6,293,938	60,534,257	97,495,980	0.34728825%	
4270	Silver Falls School District	Schools	15,946,141	3,263,429	37,630,918	56,840,488	0.20247023%	
4271	Malheur Education Service District Region 14	Schools	1,714,838	356,482	5,906,339	7,977,659	0.02841704%	
4272	Linn-Benton-Lincoln Education Service District	Schools	9,926,852	2,035,997	33,733,221	45,696,070	0.16277295%	
4273	Double O School District	Schools	40,506	8,646	143,253	192,405	0.00068536%	
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00000000%	
4276	Lane County Education Service District	Schools	6,294,499	1,291,885	15,874,615	23,460,999	0.08356990%	
4277	Mitchell School	Schools	486,365	100,938	1,672,375	2,259,678	0.00804915%	
4279	St Helens School District 502	Schools	12,690,870	2,586,968	14,017,063	29,294,901	0.10435071%	
4280	Northwest Regional Education Service District	Schools	22,054,429	4,537,643	75,181,493	101,773,565	0.36252534%	
4286	Southern Oregon Education Service District	Schools	9,837,527	2,032,022	33,667,358	45,536,907	0.16220600%	
4288	Medford School District 549C	Schools	50,537,667	10,412,288	147,483,073	208,433,028	0.74245462%	

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 G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

Present Value of Contribution Effort - All Employers: **28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer				
4291	Dayton Public Schools	Schools	4,133,249	846,077		6,075,157	11,054,483	0.03937693%
4293	Lake County Education Service District	Schools	411,194	85,198		1,411,596	1,907,988	0.00679640%
4294	Harney Education Service District Region XVII	Schools	927,665	191,790		3,177,658	4,297,113	0.01530665%
4295	Wasco County Education Service District	Schools	1,339,635	275,703		4,567,963	6,183,301	0.02202540%
4297	Yamhill Education Service District	Schools	-	-		-	-	0.00000000%
4306	Amity School District	Schools	3,303,572	674,902		3,413,868	7,392,342	0.02633210%
4307	Columbia School District 5J	Schools	-	-		-	-	0.00000000%
4309	Scappoose School District	Schools	8,510,850	1,752,442		29,035,161	39,298,453	0.13998414%
4311	Redmond School District 2J	Schools	28,526,188	5,875,446		71,844,326	106,245,960	0.37845635%
4312	Reedsport School District	Schools	2,601,246	537,855		5,434,589	8,573,690	0.03054015%
4313	Forest Grove School District	Schools	28,114,491	5,781,397		73,429,849	107,325,737	0.38230260%
4314	Willamina School District 30J	Schools	3,505,760	721,104		10,242,381	14,469,245	0.05154057%
4315	John Day School District	Schools	2,781,434	562,129		5,087,138	8,430,701	0.03003081%
4316	Tigard-Tualatin School District 23J	Schools	55,269,538	11,313,168		162,722,641	229,305,347	0.81680344%
4317	Sherwood School District 88J	Schools	21,422,628	4,408,286		62,651,277	88,482,191	0.31518043%
4320	Rainier School District 13	Schools	3,828,159	788,195		7,339,172	11,955,526	0.04258651%
4321	North Clackamas School District 12	Schools	77,343,194	15,816,915		143,184,569	236,344,678	0.84187808%
4323	Estacada School District 108	Schools	8,193,121	1,691,184		17,288,984	27,173,289	0.09679336%
4324	Centennial School District 28	Schools	30,647,769	6,280,862		104,063,853	140,992,484	0.50222617%
4326	Harney County School District 3	Schools	3,492,907	692,979		(4,485,933)	-	0.00000000%
4327	Jordan Valley School District 3	Schools	412,381	85,865		1,422,650	1,920,896	0.00684238%
4329	Gervais School District 1	Schools	4,515,300	920,919		4,359,257	9,795,476	0.03489225%
4330	Vale School District 84	Schools	4,474,546	916,536		15,185,538	20,576,620	0.07329552%
4331	Molalla River School District	Schools	10,405,490	2,141,724		7,661,693	20,208,907	0.07198569%
4332	Gresham-Barlow School District 10	Schools	48,425,200	9,877,749		98,699,371	157,002,320	0.55925445%
4333	Canby School District	Schools	20,850,932	4,267,950		28,802,366	53,921,248	0.19207167%
4334	Cascade School District 5	Schools	8,839,351	1,807,108		13,973,390	24,619,849	0.08769781%
4335	Milton-Freewater Unified School District 7	Schools	6,670,574	1,374,157		7,721,184	15,765,915	0.05615941%
4336	Nestucca Valley School District 101	Schools	2,468,216	501,290		6,157,502	9,127,008	0.03251111%
4337	Sherman County School District	Schools	1,110,377	230,705		3,822,414	5,163,496	0.01839277%
4338	Three Rivers U J School District	Schools	20,141,869	4,092,593		45,535,707	69,770,169	0.24852676%
4339	Lebanon Community School District	Schools	16,567,882	3,416,444		56,605,014	76,589,340	0.27281717%
4340	Monroe School District 1J	Schools	2,033,470	421,642		5,186,227	7,641,339	0.02721904%
4341	Hillsboro School District 1J	Schools	100,228,897	20,690,023		228,761,444	349,680,364	1.24558859%
4342	North Santiam School District 29J	Schools	9,149,889	1,888,669		14,811,018	25,849,576	0.09207820%
4343	Harrisburg School District 7	Schools	3,708,516	765,965		12,690,820	17,165,301	0.06114413%
4344	South Wasco County School District 1	Schools	1,292,993	265,422		4,397,615	5,956,030	0.02121584%
4345	Oregon Trail School District 46	Schools	16,313,861	3,352,113		55,539,155	75,205,129	0.26788650%
4346	Knappa School District 4	Schools	2,199,434	454,842		7,536,008	10,190,284	0.03629858%
4347	Clatskanie School District 6J	Schools	3,317,841	689,731		11,427,742	15,435,314	0.05498179%
4348	Loures Charter School	Schools	143,411	29,151		482,992	655,554	0.00233513%
4350	Ridgeline Montessori	Schools	680,967	141,582		2,345,783	3,168,332	0.01128584%
4351	The Village School	Schools	284,701	60,328		999,539	1,344,568	0.00478946%
4352	Armadillo Technical Institute	Schools	183,425	38,079		630,903	852,407	0.00303634%
4354	Opal Charter School	Schools	201,667	42,149		698,338	942,154	0.00335603%
4355	Three Rivers Charter School	Schools	527,172	108,102		1,791,075	2,426,349	0.00864284%
4358	Detroit Lake Charter School	Schools	-	-		-	-	0.00000000%
4360	Luckiamute Valley Charter School	Schools	606,014	128,165		2,123,491	2,857,670	0.01017924%
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-		-	-	0.00000000%
4362	Kings Valley Charter School	Schools	40,111	8,562		141,859	190,532	0.00067869%
4363	Multisensory Learning Academy	Schools	1,215,202	255,672		4,236,069	5,706,943	0.02032857%
4365	Mitch Charter School	Schools	774,037	164,215		2,720,783	3,659,035	0.01303377%
4366	Sand Ridge Charter School	Schools	741,912	157,737		2,613,445	3,513,094	0.01251391%
4367	Arthur Academy Charter School	Schools	2,432,897	515,447		8,540,125	11,488,469	0.04092282%
4369	Trillium Charter School	Schools	837,222	178,709		2,960,929	3,976,860	0.01416588%
4370	Howard Street Charter School, Inc.	Schools	296,009	63,177		1,046,738	1,405,924	0.00500801%
4371	The Lighthouse School	Schools	578,472	121,673		2,015,934	2,716,079	0.00967488%
4373	Sheridan Japanese School Foundation	Schools	228,229	48,717		807,155	1,084,101	0.00386165%
4374	Ione School District	Schools	1,187,945	240,929		3,991,802	5,420,676	0.01930887%
4375	Eddyville Charter School	Schools	541,337	111,030		1,839,595	2,491,962	0.00887656%
4376	Four Rivers Community School	Schools	873,255	181,128		3,000,999	4,055,382	0.01444559%
4378	Mosier Community School	Schools	648,572	134,906		2,235,181	3,018,659	0.01075270%
4379	Siletz Valley School	Schools	610,995	126,871		2,102,046	2,839,912	0.01011599%
4380	The Emerson School	Schools	462,220	96,797		1,603,774	2,162,791	0.00770403%
4381	North Wasco County School District 21	Schools	12,166,063	2,503,389		25,711,005	40,380,457	0.14383832%
4382	Self Enhancement Inc	Schools	251,480	52,931		876,983	1,181,394	0.00420822%
4383	City View Charter School	Schools	452,383	94,284		1,562,142	2,108,809	0.00751174%
4386	Nixyaawii Community School	Schools	274,945	56,125		929,896	1,260,966	0.00449166%
4388	West Lane Tech	Schools	228,170	45,947		761,271	1,035,388	0.00368813%
4390	Oregon Connections Academy	Schools	6,324,400	1,333,961		22,101,597	29,759,958	0.10600728%
4392	Eagleridge High School	Schools	425,414	89,606		1,484,636	1,999,656	0.00712293%
4393	Cascade Heights Public Charter School	Schools	530,837	112,549		1,864,765	2,508,151	0.00893423%

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 G**

**Development of Employer Proportionate Share as of December 31, 2016 for use in June 30, 2018 Measurement Date Calculations  
Schedule of Employer Allocations**

**Present Value of Contribution Effort - All Employers: 28,073,504,157**

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL		Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
				Allocated to Employer				
4395	Siletz Valley Early College Academy	Schools	192,731	39,451	653,648	885,830	0.00315540%	
4396	Sweet Home Charter School	Schools	421,857	89,781	1,487,526	1,999,164	0.00712118%	
4397	Springwater Environmental Sciences School	Schools	544,964	114,027	1,889,248	2,548,239	0.00907703%	
4398	LEP High	Schools	-	-	-	-	0.00000000%	
4400	Phoenix School	Schools	249,160	52,068	862,690	1,163,918	0.00414597%	
4401	Ballston Community School	Schools	226,260	47,498	786,969	1,060,727	0.00377839%	
4402	Sage Community School	Schools	140,758	30,046	497,807	668,611	0.00238164%	
4403	Portland Village School	Schools	1,043,365	219,800	3,641,735	4,904,900	0.01747163%	
4404	Alliance Charter Academy	Schools	1,242,189	263,569	4,366,910	5,872,668	0.02091890%	
4405	Forest Grove Community School	Schools	590,310	124,352	2,060,306	2,774,968	0.00988465%	
4407	Madrone Trail Public Charter School	Schools	514,158	108,954	1,805,189	2,428,301	0.00864980%	
4408	Muddy Creek Charter School	Schools	277,890	58,695	972,489	1,309,074	0.00466302%	
4409	Southwest Charter School	Schools	520,258	111,052	1,839,948	2,471,258	0.00880281%	
4410	Ace Academy	Schools	-	-	-	-	0.00000000%	
4411	Sherwood Charter School	Schools	656,140	137,565	2,279,229	3,072,934	0.01094603%	
4412	Estacada Web Academy	Schools	1,232,473	257,708	4,269,813	5,759,994	0.02051755%	
4418	Lewis And Clark Montessori Charter School	Schools	1,050,002	224,008	3,711,448	4,985,458	0.01775859%	
4419	Silvies River Web Academy	Schools	295,484	62,433	1,034,416	1,392,333	0.00495960%	
4420	Oregon Virtual Academy	Schools	2,677,992	562,575	9,320,972	12,561,539	0.04474518%	
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00000000%	
4422	Redmond Proficiency Academy	Schools	1,874,019	390,325	6,467,063	8,731,407	0.03110195%	
4423	Molalla River Academy	Schools	455,115	96,340	1,596,193	2,147,648	0.00765009%	
4424	The Ivy School	Schools	791,089	168,862	2,797,773	3,757,724	0.01338530%	
4429	Clackamas Web Academy	Schools	8,408	1,663	27,552	37,623	0.00013402%	
4430	Clackamas Charter Alliance 2	Schools	65,081	13,751	227,837	306,669	0.00109238%	
4431	Corbett Charter School	Schools	-	-	-	-	0.00000000%	
4432	Renaissance Public Academy	Schools	252,519	53,901	893,060	1,199,480	0.00427264%	
4433	Powell Butte Community Charter School	Schools	581,117	123,629	2,048,332	2,753,078	0.00980668%	
4434	Logos Public Charter School	Schools	2,241,969	475,682	7,881,292	10,598,943	0.03775426%	
4435	Sunny Wolf Charter School	Schools	416,204	86,702	1,436,509	1,939,415	0.00690835%	
4436	Academy Of Arts & Academics	Schools	467,931	98,549	1,632,801	2,199,281	0.00783401%	
4437	Center for Advance Learning	Schools	639,586	131,805	2,183,792	2,955,183	0.01052659%	
4439	Homesource Family Charter	Schools	-	-	-	-	0.00000000%	
4440	Sheridan Allprep Academy	Schools	362,892	76,096	1,260,781	1,699,769	0.00605471%	
4441	Baker Web Academy	Schools	2,436,778	508,779	8,429,655	11,375,212	0.04051939%	
4443	Knova Learning Oreogn	Schools	747,548	159,547	2,643,441	3,550,536	0.01264728%	
4444	Bennett Pearson Academy, Inc.	Schools	304,426	64,305	1,065,428	1,434,159	0.00510859%	
4446	Coburg Community Charter School	Schools	687,683	145,136	2,404,674	3,237,493	0.01153220%	
4447	Arco Iris Spanish Immersion Charter School	Schools	740,505	155,331	2,573,582	3,469,418	0.01235834%	
4448	Gresham Barlow Web Academy	Schools	1,001,417	209,828	3,476,520	4,687,765	0.01669818%	
4449	Mosier Middle School	Schools	-	-	-	-	0.00000000%	
4450	Sauvie Island Academy	Schools	716,739	149,389	2,475,139	3,341,267	0.01190185%	
4451	River's Edge Academy Charter School	Schools	481,068	101,269	1,677,864	2,260,201	0.00805101%	
4452	South Columbia Family School	Schools	150,498	32,125	532,253	714,876	0.00254644%	
4453	Woodland Educational Initiative	Schools	270,167	57,668	955,474	1,283,309	0.00457125%	
4454	Le Monde Immersion Charter School	Schools	606,855	128,408	2,127,522	2,862,785	0.01019746%	
4455	Hope Chinese Charter School	Schools	615,151	130,921	2,169,150	2,915,222	0.01038425%	
4456	Insight School of Oregon Charter	Schools	611,226	128,436	2,127,972	2,867,634	0.01021473%	
4457	Oregon Virtual Education East	Schools	48,761	10,408	172,448	231,617	0.00082504%	
4458	Oregon Virtual Education West	Schools	48,760	10,408	172,445	231,613	0.00082502%	
4459	Crater Lake Charter Academy	Schools	411,452	86,483	1,432,890	1,930,825	0.00687775%	
4460	Kairos Pdx	Schools	446,199	94,443	1,564,764	2,105,406	0.00749962%	
4461	Mountain View Academy	Schools	207,608	44,315	734,230	986,153	0.00351275%	
4462	Bend International School	Schools	500,465	105,156	1,742,260	2,347,881	0.00836333%	
4463	Dallas Community School-Community Innovation Partners	Schools	293,635	61,357	1,016,595	1,371,587	0.00488570%	
4464	The Valley School Of Southern Oregon	Schools	171,685	36,647	607,184	815,516	0.00290493%	
4465	Bridge Educational Foundation	Schools	63,825	13,624	225,723	303,172	0.00107992%	
4467	Cannon Beach Academy	Schools	-	-	-	-	0.00000000%	
4468	Frontier Charter Academy	Schools	-	-	-	-	0.00000000%	
4469	Desert Sky Montessori	Schools	-	-	-	-	0.00000000%	

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

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for Measurement	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization	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	Period*	Period*	Period*	Period*	Period*	Measurement Period	Measurement Period
1000	State Agencies	27.35670824%	26.99868186%	13,480,037,806	3,247,946,765	(36,633,585)	1,390,111,534	375,311,791	382,909,387	7,597,596	5.2	(7,044,920)	1,461,076
2000	Lake County	0.04820983%	0.04094686%	13,480,037,806	3,247,946,765	(743,154)	1,390,111,534	569,207	556,668	(12,539)	5.2	(142,914)	(2,411)
2001	Clackamas County	1.68241327%	1.59902702%	13,480,037,806	3,247,946,765	(8,532,157)	1,390,111,534	22,228,259	27,227,878	4,999,619	5.2	(1,640,799)	961,465
2002	Curry County	0.09197416%	0.09325299%	13,480,037,806	3,247,946,765	130,851	1,390,111,534	1,296,321	731,018	(565,303)	5.2	25,164	(108,712)
2003	Douglas County	0.55902259%	0.52388507%	13,480,037,806	3,247,946,765	(3,595,303)	1,390,111,534	7,282,587	6,370,324	(912,263)	5.2	(691,404)	(175,435)
2004	Harney County	0.04646551%	0.04359622%	13,480,037,806	3,247,946,765	(293,588)	1,390,111,534	606,036	610,061	4,025	5.2	(56,459)	774
2005	Jackson County	0.56950014%	0.57147057%	13,480,037,806	3,247,946,765	201,616	1,390,111,534	7,944,078	7,869,790	(74,288)	5.2	38,772	(14,286)
2006	Jefferson County	0.05937539%	0.05320258%	13,480,037,806	3,247,946,765	(631,607)	1,390,111,534	739,575	1,820,688	1,081,113	5.2	(121,463)	207,906
2007	Klamath County	0.03202839%	0.02938842%	13,480,037,806	3,247,946,765	(270,124)	1,390,111,534	408,532	273,874	(134,658)	5.2	(51,947)	(25,896)
2008	Lane County	1.08596406%	1.10216172%	13,480,037,806	3,247,946,765	1,657,360	1,390,111,534	15,321,277	12,241,699	(3,079,578)	5.2	318,723	(592,227)
2009	Marion County	0.79853817%	0.77364359%	13,480,037,806	3,247,946,765	(2,547,236)	1,390,111,534	10,754,509	10,355,791	(398,718)	5.2	(489,853)	(76,677)
2011	Washington County	1.54554271%	1.51048907%	13,480,037,806	3,247,946,765	(3,586,720)	1,390,111,534	20,997,483	24,393,108	3,395,625	5.2	(689,754)	653,005
2012	Grant County	0.01879535%	0.01988480%	13,480,037,806	3,247,946,765	111,473	1,390,111,534	276,421	54,229	(222,192)	5.2	21,437	(42,729)
2013	Umatilla County	0.14463835%	0.14707772%	13,480,037,806	3,247,946,765	249,599	1,390,111,534	2,044,544	1,686,467	(358,077)	5.2	48,000	(68,861)
2014	Linn County	0.4553397%	0.43472880%	13,480,037,806	3,247,946,765	(2,128,804)	1,390,111,534	6,043,215	7,196,281	1,153,066	5.2	(409,385)	221,743
2015	Yamhill County	0.18767561%	0.18106996%	13,480,037,806	3,247,946,765	(675,896)	1,390,111,534	2,517,074	3,197,319	680,245	5.2	(129,980)	130,816
2016	Sherman County	0.02807483%	0.02694968%	13,480,037,806	3,247,946,765	(115,127)	1,390,111,534	374,631	456,702	82,071	5.2	(22,140)	15,783
2017	Columbia County	0.08015852%	0.09126808%	13,480,037,806	3,247,946,765	1,136,740	1,390,111,534	1,268,728	1,109,671	(159,057)	5.2	218,604	(30,588)
2018	Coos County	0.19007629%	0.17972131%	13,480,037,806	3,247,946,765	(1,059,531)	1,390,111,534	2,498,327	3,164,666	666,339	5.2	(203,756)	128,142
2020	Vasco County	0.06336891%	0.06788966%	13,480,037,806	3,247,946,765	462,567	1,390,111,534	943,742	971,931	28,189	5.2	88,955	5,421
2021	Baker County	0.05784843%	0.05302765%	13,480,037,806	3,247,946,765	(493,267)	1,390,111,534	737,143	763,884	26,741	5.2	(94,859)	5,142
2022	Gilliam County	0.02397162%	0.02219330%	13,480,037,806	3,247,946,765	(181,959)	1,390,111,534	308,512	348,281	39,769	5.2	(34,992)	7,648
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2027	Deschutes County	0.62244192%	0.63264759%	13,480,037,806	3,247,946,765	1,044,253	1,390,111,534	8,794,507	8,495,768	(298,739)	5.2	200,818	(57,450)
2028	Union County	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2035	Hood River County	0.05367735%	0.05663315%	13,480,037,806	3,247,946,765	302,440	1,390,111,534	787,264	539,569	(247,695)	5.2	58,162	(47,634)
2036	Clatsop County	0.11585585%	0.12567713%	13,480,037,806	3,247,946,765	1,004,922	1,390,111,534	1,747,052	1,233,838	(513,214)	5.2	193,254	(68,695)
2037	Polk County	0.17902669%	0.18228999%	13,480,037,806	3,247,946,765	333,904	1,390,111,534	2,534,034	2,862,388	328,354	5.2	64,212	63,145
2038	Multnomah County	3.49209546%	3.35168179%	13,480,037,806	3,247,946,765	(14,367,255)	1,390,111,534	46,592,115	74,905,554	28,313,439	5.2	(2,762,934)	5,444,892
2039	Malheur County	0.06636144%	0.06517945%	13,480,037,806	3,247,946,765	(120,943)	1,390,111,534	906,067	1,001,933	95,866	5.2	(23,258)	18,436
2040	Benton County	0.25575105%	0.27594354%	13,480,037,806	3,247,946,765	2,066,114	1,390,111,534	3,835,923	3,214,861	(621,062)	5.2	397,330	(119,435)
2042	Josephine County	0.17062461%	0.16811510%	13,480,037,806	3,247,946,765	(256,775)	1,390,111,534	2,336,987	2,914,494	577,507	5.2	(49,380)	111,059
2043	Lincoln County	0.04500526%	0.04801909%	13,480,037,806	3,247,946,765	308,377	1,390,111,534	667,519	521,716	(146,803)	5.2	59,303	(28,039)
2044	Crook County	0.01340778%	0.01781780%	13,480,037,806	3,247,946,765	451,237	1,390,111,534	247,687	233,867	(13,820)	5.2	86,776	(2,658)
2050	Wallowa County	0.00142831%	0.00142517%	13,480,037,806	3,247,946,765	(321)	1,390,111,534	19,811	20,291	480	5.2	(62)	92
2052	Tillamook County	0.00009245%	0.00008555%	13,480,037,806	3,247,946,765	(706)	1,390,111,534	1,189	0	(1,189)	5.2	(136)	(229)
2099	State Judiciary	0.29192001%	0.29104277%	13,480,037,806	3,247,946,765	(89,760)	1,390,111,534	4,045,819	4,367,969	322,150	5.2	(17,262)	61,952
2100	City of Roseburg	0.13572377%	0.13165072%	13,480,037,806	3,247,946,765	(416,759)	1,390,111,534	1,830,092	2,121,078	290,986	5.2	(80,146)	55,959
2101	City of Salem	0.94775487%	0.92448545%	13,480,037,806	3,247,946,765	(2,380,949)	1,390,111,534	12,851,379	14,385,476	1,534,097	5.2	(457,875)	295,019
2102	City of Medford	0.39209561%	0.37914026%	13,480,037,806	3,247,946,765	(1,325,603)	1,390,111,534	5,270,472	5,378,880	108,408	5.2	(254,924)	20,848
2103	City of Albany	0.33802743%	0.31997613%	13,480,037,806	3,247,946,765	(1,847,025)	1,390,111,534	4,448,025	5,178,972	730,947	5.2	(355,197)	140,567
2104	City of Ashland	0.21575631%	0.20455376%	13,480,037,806	3,247,946,765	(1,146,255)	1,390,111,534	2,843,525	3,277,829	434,304	5.2	(220,434)	83,520
2105	City of Astoria	0.08271266%	0.07290695%	13,480,037,806	3,247,946,765	(1,003,329)	1,390,111,534	1,013,488	1,177,519	164,031	5.2	(192,948)	31,544
2106	City of Beaverton	0.47669710%	0.46194965%	13,480,037,806	3,247,946,765	(1,508,973)	1,390,111,534	6,421,615	5,926,563	(495,052)	5.2	(290,187)	(95,202)
2107	City of Bend	0.39951843%	0.38864905%	13,480,037,806	3,247,946,765	(1,112,165)	1,390,111,534	5,402,655	7,469,361	2,066,706	5.2	(213,878)	397,443
2109	City of Canby	0.06719134%	0.06588096%	13,480,037,806	3,247,946,765	(134,080)	1,390,111,534	915,819	868,740	(47,079)	5.2	(25,785)	(9,054)
2110	City of Coquille	0.02038984%	0.01670165%	13,480,037,806	3,247,946,765	(327,379)	1,390,111,534	232,172	267,186	35,014	5.2	(72,573)	6,733
2111	City of Eugene	1.35598482%	1.31910275%	13,480,037,806	3,247,946,765	(3,773,807)	1,390,111,534	18,336,999	17,833,711	(503,288)	5.2	(725,732)	(96,786)
2112	City Of Forest Grove	0.0006384%	0.00234040%	13,480,037,806	3,247,946,765	232,940	1,390,111,534	32,534	146,616	114,082	5.2	44,796	21,939
2113	City of Grants Pass	0.17051725%	0.16720551%	13,480,037,806	3,247,946,765	(338,860)	1,390,111,534	2,324,343	2,730,762	406,419	5.2	(65,165)	78,158
2114	City of Gresham	0.52504421%	0.54626984%	13,480,037,806	3,247,946,765	2,171,826	1,390,111,534	7,593,760	4,855,538	(2,738,222)	5.2	417,659	(526,581)
2115	City of Hillsboro	0.54735502%	0.54342339%	13,480,037,806	3,247,946,765	(402,288)	1,390,111,534	7,554,191	9,671,075	2,116,884	5.2	(77,363)	407,093
2117	City of McMinnville	0.21761806%	0.14991760%	13,480,037,806	3,247,946,765	(6,927,173)	1,390,111,534	2,084,022	2,506,733	422,711	5.2	(1,332,149)	81,291
2118	City of Ontario	0.07724391%	0.07341462%	13,480,037,806	3,247,946,765	(391,817)	1,390,111,534	1,020,545	1,390,111,534	(315,279)	5.2	(75,349)	(60,631)
2119	City of Oregon City	0.13760440%	0.13570006%	13,480,037,806	3,247,946,765	(194,854)	1,390,111,534	1,886,382	1,990,215	103,833	5.2	(37,472)	19,968
2120	City of Lake Oswego	0.32393907%	0.30863720%	13,480,037,806	3,247,946,765	(1,565,701)	1,390,111,534	4,290,401	5,251,915	961,514	5.2	(301,096)	184,907
2121	City of Portland	3.71313021%	3.69317033%	13,480,037,806	3,247,946,765	(2,042,313)	1,390,111,534	51,339,187	51,856,096	516,909	5.2	(392,752)	99,406

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2122	City of Redmond	0.11235671%	0.12231894%	13,480,037,806	3,247,946,765	1,019,344	1,390,111,534	1,700,370	1,589,288	(111,082)	5.2	196,028	(21,362)
2123	City of St Helens	0.05093834%	0.04991146%	13,480,037,806	3,247,946,765	(105,071)	1,390,111,534	693,825	896,997	203,172	5.2	(20,206)	39,072
2125	City of Vernonia	0.00679912%	0.00727701%	13,480,037,806	3,247,946,765	48,898	1,390,111,534	101,159	48,898	(35,845)	5.2	9,403	(6,893)
2126	City of West Linn	0.10294248%	0.09921771%	13,480,037,806	3,247,946,765	(381,121)	1,390,111,534	1,379,237	1,385,280	6,043	5.2	(73,292)	1,162
2127	City of Cottage Grove	0.06087047%	0.05904849%	13,480,037,806	3,247,946,765	(186,427)	1,390,111,534	820,840	655,161	(165,679)	5.2	(35,851)	(31,861)
2128	City of Tillamook	0.02273036%	0.02224362%	13,480,037,806	3,247,946,765	(49,804)	1,390,111,534	309,211	289,753	(19,458)	5.2	(9,578)	(3,742)
2129	City of Sweet Home	0.00572604%	0.00707872%	13,480,037,806	3,247,946,765	138,408	1,390,111,534	98,402	77,733	(20,669)	5.2	26,617	(3,975)
2131	City of Drain	0.00694023%	0.00560219%	13,480,037,806	3,247,946,765	(136,909)	1,390,111,534	77,877	80,794	2,917	5.2	(26,329)	561
2132	Eugene Water & Electric Board	0.62730522%	0.59283304%	13,480,037,806	3,247,946,765	(3,527,225)	1,390,111,534	8,241,040	9,413,237	1,172,197	5.2	(678,312)	225,422
2135	McMinnville Water & Light Department	0.00000000%	0.05375311%	13,480,037,806	3,247,946,765	5,500,068	1,390,111,534	747,228	807,281	60,053	5.2	1,057,705	11,549
2138	City of Hood River	0.05059117%	0.04923632%	13,480,037,806	3,247,946,765	(138,629)	1,390,111,534	684,440	805,278	120,838	5.2	(26,659)	23,238
2139	City of Reedsport	0.01042347%	0.01126094%	13,480,037,806	3,247,946,765	85,690	1,390,111,534	156,540	75,400	(81,140)	5.2	16,479	(15,604)
2140	City of Lebanon	0.06167821%	0.06255912%	13,480,037,806	3,247,946,765	90,136	1,390,111,534	869,642	819,393	(50,249)	5.2	17,334	(9,663)
2142	City of Sherwood	0.08331687%	0.07931639%	13,480,037,806	3,247,946,765	(409,333)	1,390,111,534	1,102,586	1,192,126	89,540	5.2	(78,718)	17,219
2143	City of Oakland	0.00238923%	0.00190132%	13,480,037,806	3,247,946,765	(49,923)	1,390,111,534	26,430	31,682	5,252	5.2	(9,601)	1,010
2145	City of Vale	0.00572006%	0.00506792%	13,480,037,806	3,247,946,765	(66,728)	1,390,111,534	70,450	76,040	5,590	5.2	(12,832)	1,075
2146	City of Prineville	0.03100212%	0.03151202%	13,480,037,806	3,247,946,765	52,174	1,390,111,534	438,052	309,594	(128,458)	5.2	10,033	(24,703)
2147	City of Wheeler	0.00189594%	0.00189327%	13,480,037,806	3,247,946,765	(273)	1,390,111,534	26,319	22,969	(3,350)	5.2	(52)	(64)
2148	City of Klamath Falls	0.08938908%	0.08956258%	13,480,037,806	3,247,946,765	17,753	1,390,111,534	1,245,020	1,075,464	(169,556)	5.2	3,414	(32,607)
2149	City of Canyonville	0.00264225%	0.00302516%	13,480,037,806	3,247,946,765	39,179	1,390,111,534	42,053	39,392	(2,661)	5.2	7,534	(512)
2150	City of Bandon	0.02399217%	0.02391127%	13,480,037,806	3,247,946,765	(8,277)	1,390,111,534	332,393	354,818	22,425	5.2	(1,592)	4,312
2152	City of Coos Bay	0.09624690%	0.09400914%	13,480,037,806	3,247,946,765	(228,970)	1,390,111,534	1,306,832	1,093,045	(213,787)	5.2	(44,033)	(41,113)
2154	City of Pendleton	0.09757879%	0.08918086%	13,480,037,806	3,247,946,765	(859,284)	1,390,111,534	1,239,713	1,311,825	72,112	5.2	(165,247)	13,868
2155	City of Corvallis	0.29146575%	0.27966742%	13,480,037,806	3,247,946,765	(1,207,216)	1,390,111,534	3,887,689	3,725,181	(162,508)	5.2	(232,157)	(31,252)
2157	City of Monmouth	0.03644359%	0.03662442%	13,480,037,806	3,247,946,765	18,503	1,390,111,534	509,120	503,221	(5,899)	5.2	3,558	(1,134)
2158	City of Milton-Freewater	0.05152128%	0.04816572%	13,480,037,806	3,247,946,765	(343,344)	1,390,111,534	669,557	774,679	105,122	5.2	(66,028)	20,216
2159	City of Baker City	0.04692670%	0.04164206%	13,480,037,806	3,247,946,765	(540,729)	1,390,111,534	578,871	702,577	123,706	5.2	(103,986)	23,790
2160	City of Hermiston	0.07185807%	0.06896307%	13,480,037,806	3,247,946,765	(306,451)	1,390,111,534	957,273	1,159,935	202,662	5.2	(58,933)	38,973
2161	City of Pilot Rock	0.00416934%	0.00307443%	13,480,037,806	3,247,946,765	(112,032)	1,390,111,534	42,738	57,668	14,930	5.2	(21,545)	2,871
2162	City of Clatskanie	0.01538933%	0.01413349%	13,480,037,806	3,247,946,765	(128,499)	1,390,111,534	196,471	72,510	(123,961)	5.2	(24,711)	(23,839)
2163	City of Milwaukie	0.10160770%	0.10363730%	13,480,037,806	3,247,946,765	207,671	1,390,111,534	1,440,674	1,330,097	(110,577)	5.2	39,937	(21,265)
2165	City of Cornelius	0.02166740%	0.02268571%	13,480,037,806	3,247,946,765	104,195	1,390,111,534	315,357	333,559	18,202	5.2	20,038	3,500
2166	City of Nyssa	0.01008382%	0.00873041%	13,480,037,806	3,247,946,765	(138,482)	1,390,111,534	121,362	97,853	(23,509)	5.2	(26,631)	(4,521)
2167	City of Athena	0.00241713%	0.00195464%	13,480,037,806	3,247,946,765	(47,323)	1,390,111,534	27,172	23,070	(4,102)	5.2	(9,101)	(789)
2168	City of Oakridge	0.01500921%	0.01626246%	13,480,037,806	3,247,946,765	128,234	1,390,111,534	226,066	230,759	4,693	5.2	24,660	902
2170	City of Madras	0.02105521%	0.01945789%	13,480,037,806	3,247,946,765	(163,439)	1,390,111,534	270,486	320,586	50,100	5.2	(31,431)	9,635
2172	City of Sandy	0.04837362%	0.04919473%	13,480,037,806	3,247,946,765	84,017	1,390,111,534	683,862	718,433	34,571	5.2	16,157	6,648
2174	City of Mt Angel	0.00743287%	0.00795835%	13,480,037,806	3,247,946,765	53,768	1,390,111,534	110,630	84,479	(26,151)	5.2	10,340	(5,029)
2175	City of Umatilla	0.01702644%	0.01715339%	13,480,037,806	3,247,946,765	12,990	1,390,111,534	238,451	204,280	(34,171)	5.2	2,498	(6,571)
2176	City of Scappoose	0.02578031%	0.02641673%	13,480,037,806	3,247,946,765	65,119	1,390,111,534	367,222	413,144	45,922	5.2	12,523	8,831
2177	City of Condon	0.00249418%	0.00259836%	13,480,037,806	3,247,946,765	10,660	1,390,111,534	36,120	46,125	10,005	5.2	2,050	1,924
2178	City of Boardman	0.01645585%	0.01276362%	13,480,037,806	3,247,946,765	(377,792)	1,390,111,534	177,429	196,782	19,353	5.2	(72,652)	3,722
2179	City of Estacada	0.01073269%	0.01161629%	13,480,037,806	3,247,946,765	90,411	1,390,111,534	161,479	208,757	47,278	5.2	17,387	9,092
2180	City of Enterprise	0.00847420%	0.00826008%	13,480,037,806	3,247,946,765	(21,908)	1,390,111,534	114,824	142,200	27,376	5.2	(4,213)	5,265
2181	City of Central Point	0.05343746%	0.05393543%	13,480,037,806	3,247,946,765	50,953	1,390,111,534	749,763	841,863	92,100	5.2	9,799	17,712
2182	City of Cascade Locks	0.00881127%	0.00646906%	13,480,037,806	3,247,946,765	(239,657)	1,390,111,534	89,927	157,162	67,235	5.2	(46,088)	12,930
2183	City of Myrtle Point	0.01274900%	0.01143552%	13,480,037,806	3,247,946,765	(136,374)	1,390,111,534	158,966	136,374	(22,592)	5.2	(25,846)	(4,345)
2184	City of Port Orford	0.00610378%	0.00524046%	13,480,037,806	3,247,946,765	(88,336)	1,390,111,534	72,848	89,809	16,961	5.2	(16,988)	3,262
2185	City of Wood Village	0.00890974%	0.00986346%	13,480,037,806	3,247,946,765	97,586	1,390,111,534	137,113	119,212	(17,901)	5.2	18,767	(3,442)
2186	City of Chiloquin	0.00060325%	0.00054589%	13,480,037,806	3,247,946,765	(5,869)	1,390,111,534	7,588	13,990	6,402	5.2	(1,129)	1,231
2187	City of Philomath	0.01786334%	0.01877513%	13,480,037,806	3,247,946,765	93,296	1,390,111,534	260,995	246,771	(14,224)	5.2	17,942	(2,735)
2188	City of Talent	0.01383524%	0.01548756%	13,480,037,806	3,247,946,765	169,067	1,390,111,534	215,294	162,883	(52,411)	5.2	32,513	(10,079)
2189	City of Willamina	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	3,317	3,317	5.2	0	638
2191	City of Huntington	0.00130506%	0.00100955%	13,480,037,806	3,247,946,765	(30,237)	1,390,111,534	14,034	18,706	4,672	5.2	(5,815)	898
2192	City of North Plains	0.00741577%	0.00674090%	13,480,037,806	3,247,946,765	(69,054)	1,390,111,534	93,706	99,706	6,000	5.2	(13,280)	1,154
2193	City of Heppner	0.00072449%	0.00158252%	13,480,037,806	3,247,946,765	87,795	1,390,111,534	21,999	0	(21,999)	5.2	16,884	(4,231)
2194	City of Cave Junction	0.00529962%	0.00440454%	13,480,037,806	3,247,946,765	(91,585)	1,390,111,534	61,228	66,942	5,714	5.2	(17,612)	1,099

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2195	City of Metolius	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2196	City of Hubbard	0.00875887%	0.00823683%	13,480,037,806	3,247,946,765	(53,415)	1,390,111,534	114,501	124,950	10,449	5.2	(10,272)	2,009
2197	City of Myrtle Creek	0.01097377%	0.00875606%	13,480,037,806	3,247,946,765	(226,918)	1,390,111,534	121,719	128,633	6,914	5.2	(43,638)	1,330
2198	City of Carlton	0.00376051%	0.00499321%	13,480,037,806	3,247,946,765	126,131	1,390,111,534	69,411	37,600	(31,811)	5.2	24,256	(6,118)
2199	City of Junction City	0.02869278%	0.02688816%	13,480,037,806	3,247,946,765	(184,650)	1,390,111,534	373,775	395,378	21,603	5.2	(35,510)	4,154
2200	City of Wallowa	0.00136628%	0.00131372%	13,480,037,806	3,247,946,765	(5,378)	1,390,111,534	18,262	16,409	(1,853)	5.2	(1,034)	(356)
2201	City of Coburg	0.00571827%	0.00534755%	13,480,037,806	3,247,946,765	(37,932)	1,390,111,534	74,337	60,739	(13,598)	5.2	(7,295)	(2,615)
2202	City of Dallas	0.05409629%	0.05318543%	13,480,037,806	3,247,946,765	(93,200)	1,390,111,534	739,337	881,775	142,438	5.2	(17,923)	27,392
2203	City of Rockaway Beach	0.00974040%	0.01101116%	13,480,037,806	3,247,946,765	130,025	1,390,111,534	153,067	139,292	(13,775)	5.2	25,005	(2,649)
2204	City of Burns	0.00686842%	0.00822256%	13,480,037,806	3,247,946,765	138,557	1,390,111,534	114,303	92,308	(21,995)	5.2	26,646	(4,230)
2205	City of Elgin	0.00000000%	0.00097321%	13,480,037,806	3,247,946,765	99,580	1,390,111,534	13,529	25,247	11,718	5.2	19,150	2,253
2206	City of Weston	0.00112594%	0.00129027%	13,480,037,806	3,247,946,765	16,815	1,390,111,534	17,936	11,933	(6,003)	5.2	3,234	(1,297)
2207	City of Mill City	0.00266445%	0.00251959%	13,480,037,806	3,247,946,765	(14,822)	1,390,111,534	35,025	32,324	(2,701)	5.2	(2,850)	(519)
2208	City of Fairview	0.03174598%	0.03056137%	13,480,037,806	3,247,946,765	(121,210)	1,390,111,534	424,837	238,010	(186,827)	5.2	(23,310)	(35,928)
2209	City of Monroe	0.00050274%	0.00051559%	13,480,037,806	3,247,946,765	1,315	1,390,111,534	7,167	15,210	8,043	5.2	253	1,547
2210	City of Helix	0.00017816%	0.00000000%	13,480,037,806	3,247,946,765	(18,229)	1,390,111,534	0	3,002	3,002	5.2	(3,506)	577
2211	City of Jefferson	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2212	Town of Lakeview	0.00878737%	0.00916085%	13,480,037,806	3,247,946,765	38,215	1,390,111,534	127,346	83,215	(44,131)	5.2	7,349	(8,847)
2213	City of Stanfield	0.00003583%	0.00014155%	13,480,037,806	3,247,946,765	10,817	1,390,111,534	1,968	19,177	17,209	5.2	2,080	3,309
2214	City of Yamhill	0.00438762%	0.00453087%	13,480,037,806	3,247,946,765	14,657	1,390,111,534	62,984	64,683	1,699	5.2	2,819	327
2215	City of Powers	0.00000000%	0.00008286%	13,480,037,806	3,247,946,765	8,479	1,390,111,534	1,152	283	(869)	5.2	1,631	(167)
2216	City of Brookings	0.03641733%	0.03144827%	13,480,037,806	3,247,946,765	(508,439)	1,390,111,534	437,166	435,957	(1,209)	5.2	(97,777)	(232)
2217	City of Sutherlin	0.01798807%	0.02158381%	13,480,037,806	3,247,946,765	367,919	1,390,111,534	367,919	300,039	(66,880)	5.2	70,754	(14,748)
2218	City of Prairie City	0.00192053%	0.00185572%	13,480,037,806	3,247,946,765	(6,631)	1,390,111,534	25,797	23,348	(2,449)	5.2	(1,275)	(471)
2219	City of Sheridan	0.00674607%	0.00814526%	13,480,037,806	3,247,946,765	143,166	1,390,111,534	113,228	79,103	(34,125)	5.2	27,532	(6,562)
2220	City of Garibaldi	0.00530422%	0.00470649%	13,480,037,806	3,247,946,765	(61,160)	1,390,111,534	65,425	82,560	17,135	5.2	(11,762)	3,295
2221	City of Sisters	0.00841066%	0.00725073%	13,480,037,806	3,247,946,765	(118,685)	1,390,111,534	100,793	96,157	(4,636)	5.2	(22,824)	(892)
2222	City of Jacksonville	0.01037349%	0.00995576%	13,480,037,806	3,247,946,765	(42,742)	1,390,111,534	138,396	138,303	(93)	5.2	(8,220)	(18)
2223	City of Cannon Beach	0.02241974%	0.02522653%	13,480,037,806	3,247,946,765	287,193	1,390,111,534	350,677	324,963	(25,714)	5.2	55,229	(4,945)
2224	City of Falls City	0.00146853%	0.00154006%	13,480,037,806	3,247,946,765	7,319	1,390,111,534	21,409	19,382	(2,027)	5.2	1,408	(390)
2225	City of Echo	0.00252816%	0.00241786%	13,480,037,806	3,247,946,765	(11,286)	1,390,111,534	33,611	47,403	13,792	5.2	(2,170)	2,652
2226	City of Hines	0.00366648%	0.00393692%	13,480,037,806	3,247,946,765	27,671	1,390,111,534	54,728	54,728	(498)	5.2	5,321	(96)
2227	Town Of Bonanza	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2228	City of Turner	0.00409442%	0.00465320%	13,480,037,806	3,247,946,765	57,175	1,390,111,534	64,685	80,557	15,872	5.2	10,995	3,052
2229	City of John Day	0.00644948%	0.00483537%	13,480,037,806	3,247,946,765	(165,158)	1,390,111,534	67,217	65,328	(1,889)	5.2	(31,761)	(363)
2231	City of Banks	0.00237984%	0.00197774%	13,480,037,806	3,247,946,765	(41,143)	1,390,111,534	27,493	23,142	(4,351)	5.2	(7,912)	(837)
2232	City of Joseph	0.00207720%	0.00167617%	13,480,037,806	3,247,946,765	(41,034)	1,390,111,534	23,301	19,234	(4,067)	5.2	(7,891)	(782)
2233	City of Lafayette	0.00542449%	0.00503741%	13,480,037,806	3,247,946,765	(39,607)	1,390,111,534	70,026	64,595	(5,431)	5.2	(7,617)	(1,044)
2234	City of Aumsville	0.00893969%	0.00980382%	13,480,037,806	3,247,946,765	88,419	1,390,111,534	136,284	119,550	(16,734)	5.2	17,004	(3,218)
2235	City of Amity	0.00192561%	0.00238095%	13,480,037,806	3,247,946,765	46,591	1,390,111,534	33,098	13,737	(19,361)	5.2	8,960	(3,723)
2236	City of Creswell	0.00797611%	0.00894755%	13,480,037,806	3,247,946,765	99,398	1,390,111,534	124,381	136,984	12,603	5.2	19,115	2,424
2237	City of Troutdale	0.02019985%	0.01966301%	13,480,037,806	3,247,946,765	(54,930)	1,390,111,534	273,338	222,330	(51,008)	5.2	(10,563)	(9,809)
2238	City of Warrenton	0.03216011%	0.03023090%	13,480,037,806	3,247,946,765	(197,398)	1,390,111,534	420,243	462,424	42,181	5.2	(37,961)	8,112
2240	City of Wilsonville	0.10356109%	0.09268392%	13,480,037,806	3,247,946,765	(1,112,962)	1,390,111,534	1,288,410	1,489,089	200,679	5.2	(214,031)	38,592
2241	City of Bay City	0.00325606%	0.00369246%	13,480,037,806	3,247,946,765	44,653	1,390,111,534	51,329	40,540	(10,789)	5.2	8,587	(2,075)
2242	City of Gaston	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2243	City Of Brownsville	0.00240855%	0.00217824%	13,480,037,806	3,247,946,765	(23,566)	1,390,111,534	30,280	0	(30,280)	5.2	(4,532)	(5,823)
2244	City of Lakeside	0.00296665%	0.00208837%	13,480,037,806	3,247,946,765	(89,866)	1,390,111,534	29,031	18,775	(10,256)	5.2	(17,282)	(1,972)
2245	City of Dundee	0.00687173%	0.00664260%	13,480,037,806	3,247,946,765	(23,445)	1,390,111,534	92,340	97,387	5,047	5.2	(4,509)	971
2246	City of Merrill	0.00053373%	0.00054717%	13,480,037,806	3,247,946,765	1,375	1,390,111,534	7,606	5,137	(2,469)	5.2	264	(475)
2247	City of Malin	0.00111259%	0.00104880%	13,480,037,806	3,247,946,765	(6,527)	1,390,111,534	14,579	17,684	3,105	5.2	(1,255)	597
2248	City of Fossil	0.00091302%	0.00090411%	13,480,037,806	3,247,946,765	(912)	1,390,111,534	12,568	4,846	(7,722)	5.2	(175)	(1,485)
2249	City of Phoenix	0.01064887%	0.00745124%	13,480,037,806	3,247,946,765	(327,185)	1,390,111,534	103,581	84,073	(19,508)	5.2	(62,920)	(3,752)
2250	City of Gold Beach	0.00479798%	0.00453423%	13,480,037,806	3,247,946,765	(26,988)	1,390,111,534	63,031	118,085	55,054	5.2	(5,190)	10,587
2251	City of Rogue River	0.00804326%	0.00790873%	13,480,037,806	3,247,946,765	(13,766)	1,390,111,534	109,940	149,739	39,799	5.2	(2,647)	7,654
2252	City of Dayton	0.00327394%	0.00401704%	13,480,037,806	3,247,946,765	76,035	1,390,111,534	55,841	38,285	(17,556)	5.2	14,622	(3,376)
2253	Town of Butte Falls	0.00020806%	0.00030620%	13,480,037,806	3,247,946,765	10,041	1,390,111,534	4,257	4,595	338	5.2	1,931	65

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2254	City of Shady Cove	0.00112795%	0.00092328%	13,480,037,806	3,247,946,765	(20,942)	1,390,111,534	12,835	24,552	11,717	5.2	(4,027)	2,253
2255	Town of Canyon City	0.00160064%	0.00156597%	13,480,037,806	3,247,946,765	(3,548)	1,390,111,534	21,769	20,938	(831)	5.2	(682)	(160)
2256	City of Jordan Valley	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2257	City of Culver	0.00240194%	0.00237344%	13,480,037,806	3,247,946,765	(2,916)	1,390,111,534	32,993	28,645	(4,348)	5.2	(561)	(836)
2258	City of Adair Village	0.00187443%	0.00220129%	13,480,037,806	3,247,946,765	33,445	1,390,111,534	30,600	29,668	(932)	5.2	6,432	(179)
2259	Town Of Hammond	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2260	City of Riddle	0.00337835%	0.00339029%	13,480,037,806	3,247,946,765	1,222	1,390,111,534	47,129	50,303	3,174	5.2	235	610
2261	City of Waldport	0.00330811%	0.00387295%	13,480,037,806	3,247,946,765	57,795	1,390,111,534	53,838	59,018	5,180	5.2	11,114	996
2262	City of Dufur	0.00124090%	0.00112629%	13,480,037,806	3,247,946,765	(11,727)	1,390,111,534	15,657	11,727	(3,930)	5.2	(2,255)	(756)
2263	City of La Grande	0.02707704%	0.02690377%	13,480,037,806	3,247,946,765	(17,729)	1,390,111,534	373,992	366,261	(7,731)	5.2	(3,409)	(1,487)
2264	City of Gervais	0.00406479%	0.00380488%	13,480,037,806	3,247,946,765	(26,594)	1,390,111,534	52,892	70,175	17,283	5.2	(5,114)	3,324
2265	City of Westfir	0.00038206%	0.00017407%	13,480,037,806	3,247,946,765	(18,427)	1,390,111,534	67,387	71,981	4,594	5.2	(3,544)	883
2266	City of Irrigon	0.00502766%	0.00484757%	13,480,037,806	3,247,946,765	(18,427)	1,390,111,534	67,387	71,981	4,594	5.2	(3,544)	883
2267	City of Independence	0.003078833%	0.003086104%	13,480,037,806	3,247,946,765	7,439	1,390,111,534	429,003	450,270	21,267	5.2	1,431	4,090
2268	City of Harrisburg	0.00781471%	0.00745724%	13,480,037,806	3,247,946,765	(36,577)	1,390,111,534	103,664	106,922	3,258	5.2	(7,034)	627
2269	City of Durham	0.00087990%	0.00094128%	13,480,037,806	3,247,946,765	6,280	1,390,111,534	13,085	10,104	(2,981)	5.2	1,208	(573)
2270	City of Lyons	0.00077752%	0.00074074%	13,480,037,806	3,247,946,765	(3,763)	1,390,111,534	10,297	11,810	1,513	5.2	(724)	291
2271	City of Columbia City	0.00558471%	0.00548310%	13,480,037,806	3,247,946,765	(10,397)	1,390,111,534	76,221	95,239	19,018	5.2	(1,999)	3,657
2272	City of Aurora	0.00092368%	0.00169143%	13,480,037,806	3,247,946,765	78,557	1,390,111,534	23,513	23,139	(374)	5.2	15,107	(72)
2273	City of Silverton	0.00384383%	0.003212635%	13,480,037,806	3,247,946,765	(175,734)	1,390,111,534	446,592	486,151	39,559	5.2	(33,795)	7,608
2274	City of Gold Hill	0.00126831%	0.00054158%	13,480,037,806	3,247,946,765	(74,359)	1,390,111,534	7,529	3,798	(3,731)	5.2	(14,300)	(718)
2275	City of Toledo	0.01847977%	0.01739231%	13,480,037,806	3,247,946,765	(111,270)	1,390,111,534	241,773	158,977	(82,796)	5.2	(21,398)	(15,922)
2276	City of Newport	0.02427185%	0.02708474%	13,480,037,806	3,247,946,765	287,818	1,390,111,534	392,758	376,508	16,256	5.2	55,350	3,132
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2278	City of Springfield	0.30529198%	0.30092366%	13,480,037,806	3,247,946,765	(446,970)	1,390,111,534	4,183,175	3,913,014	(270,161)	5.2	(85,956)	(51,954)
2279	City of Keizer	0.05901791%	0.05983772%	13,480,037,806	3,247,946,765	83,884	1,390,111,534	831,811	831,214	(597)	5.2	16,132	(115)
2280	City of Winston	0.01058968%	0.00904234%	13,480,037,806	3,247,946,765	(158,325)	1,390,111,534	125,699	90,443	(35,256)	5.2	(30,447)	(6,780)
2281	City of Manzanita	0.00774146%	0.00595186%	13,480,037,806	3,247,946,765	(183,114)	1,390,111,534	82,737	95,456	12,719	5.2	(35,214)	2,446
2282	City of Eagle Point	0.00947291%	0.00926683%	13,480,037,806	3,247,946,765	(21,087)	1,390,111,534	128,819	127,149	(1,670)	5.2	(4,055)	(321)
2283	City of Maupin	0.00273588%	0.00272607%	13,480,037,806	3,247,946,765	(1,003)	1,390,111,534	37,895	16,239	(21,656)	5.2	(193)	(4,165)
2284	City of Halsey	0.00203360%	0.00203011%	13,480,037,806	3,247,946,765	(357)	1,390,111,534	28,221	19,666	(8,555)	5.2	(69)	(1,645)
2285	City of Veneta	0.00956570%	0.00980744%	13,480,037,806	3,247,946,765	24,735	1,390,111,534	136,334	142,263	5,929	5.2	4,757	1,140
2286	City of Millersburg	0.00264163%	0.00163633%	13,480,037,806	3,247,946,765	(102,863)	1,390,111,534	22,747	45,656	22,909	5.2	(19,781)	4,406
2287	City of King City	0.00467064%	0.00404606%	13,480,037,806	3,247,946,765	(63,908)	1,390,111,534	56,245	67,106	10,861	5.2	(12,290)	2,089
2288	City of Tualatin	0.12527218%	0.12576501%	13,480,037,806	3,247,946,765	50,427	1,390,111,534	1,748,274	1,983,636	235,362	5.2	9,698	45,262
2289	City Of St Paul	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2290	City of Molalla	0.01517129%	0.01689245%	13,480,037,806	3,247,946,765	176,111	1,390,111,534	234,824	322,399	87,575	5.2	33,868	16,841
2291	City of Florence	0.02733098%	0.02703036%	13,480,037,806	3,247,946,765	(30,760)	1,390,111,534	375,752	297,874	(77,878)	5.2	(5,915)	(14,977)
2292	City of North Bend	0.04224482%	0.04300594%	13,480,037,806	3,247,946,765	77,878	1,390,111,534	597,831	657,395	59,564	5.2	14,977	11,455
2293	City of Lowell	0.00195693%	0.00213044%	13,480,037,806	3,247,946,765	17,753	1,390,111,534	29,615	30,789	1,174	5.2	3,414	226
2294	City of Depoe Bay	0.00755606%	0.00739699%	13,480,037,806	3,247,946,765	(16,276)	1,390,111,534	103,831	102,826	1,005	5.2	(3,130)	193
2295	City of Tigard	0.07296004%	0.07332204%	13,480,037,806	3,247,946,765	37,040	1,390,111,534	1,019,258	932,812	(86,446)	5.2	7,123	(16,624)
2296	City of Happy Valley	0.04088109%	0.04430447%	13,480,037,806	3,247,946,765	350,283	1,390,111,534	615,882	642,009	26,127	5.2	67,362	5,024
2297	City of Rainier	0.00958370%	0.00955500%	13,480,037,806	3,247,946,765	(2,937)	1,390,111,534	132,825	102,655	(30,170)	5.2	(565)	(5,802)
2298	City of Lincoln City	0.07083796%	0.07086270%	13,480,037,806	3,247,946,765	2,531	1,390,111,534	985,071	853,320	(131,751)	5.2	487	(25,337)
2299	City of Dunes City	0.00000000%	0.00006210%	13,480,037,806	3,247,946,765	6,354	1,390,111,534	863	5,754	4,891	5.2	1,222	941
2300	City of Yachats	0.00519732%	0.00403152%	13,480,037,806	3,247,946,765	(119,285)	1,390,111,534	56,043	51,972	(4,071)	5.2	(22,939)	(783)
2301	City of Moro	0.00084616%	0.00062528%	13,480,037,806	3,247,946,765	(22,601)	1,390,111,534	8,692	3,492	(5,200)	5.2	(4,346)	(1,000)
2302	City of Mt. Vernon	0.00144811%	0.00144906%	13,480,037,806	3,247,946,765	97	1,390,111,534	20,144	17,269	(2,875)	5.2	19	(553)
2303	City of Woodburn	0.09941515%	0.08561449%	13,480,037,806	3,247,946,765	(1,412,096)	1,390,111,534	1,190,137	1,341,921	151,784	5.2	(271,557)	29,189
2304	City of Gladstone	0.02986788%	0.03299445%	13,480,037,806	3,247,946,765	319,914	1,390,111,534	458,660	539,628	80,968	5.2	61,522	15,571
2305	City of Elkton	0.00041411%	0.00038979%	13,480,037,806	3,247,946,765	(2,488)	1,390,111,534	5,419	6,682	1,263	5.2	(478)	243
2306	City of Imbler	0.00000000%	0.00004251%	13,480,037,806	3,247,946,765	4,349	1,390,111,534	591	1,529	938	5.2	836	180
2307	City of Yoncalla	0.00193021%	0.00230305%	13,480,037,806	3,247,946,765	38,149	1,390,111,534	32,015	29,340	(2,675)	5.2	7,336	(514)
2308	City of North Powder	0.00068389%	0.00066185%	13,480,037,806	3,247,946,765	(2,255)	1,390,111,534	9,200	9,478	278	5.2	(434)	53
2309	City of Gearhart	0.00501680%	0.00476721%	13,480,037,806	3,247,946,765	(25,538)	1,390,111,534	66,270	122,967	56,697	5.2	(4,911)	10,903
2501	Port of The Dalles	0.00152517%	0.00165356%	13,480,037,806	3,247,946,765	13,137	1,390,111,534	22,986	11,342	(11,644)	5.2	2,526	(2,329)



Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2507	Port of Astoria	0.01008739%	0.00881592%	13,480,037,806	3,247,946,765	(130,098)	1,390,111,534	122,551	154,669	32,118	5.2	(25,019)	6,177
2508	Multnomah Drainage	0.01693868%	0.01847395%	13,480,037,806	3,247,946,765	157,090	1,390,111,534	256,809	295,323	38,514	5.2	30,210	7,407
2510	Horsefly Irrigation District	0.00068238%	0.00062846%	13,480,037,806	3,247,946,765	(5,517)	1,390,111,534	8,736	16,330	7,594	5.2	(1,061)	1,460
2511	Grants Pass Irrigation District	0.00557674%	0.00603147%	13,480,037,806	3,247,946,765	46,529	1,390,111,534	83,844	80,025	(3,819)	5.2	8,948	(734)
2512	Port of Portland	0.64370965%	0.65964970%	13,480,037,806	3,247,946,765	1,631,001	1,390,111,534	9,169,867	8,106,594	(1,063,273)	5.2	313,654	(204,476)
2513	Port of Coos Bay	0.01461429%	0.01759639%	13,480,037,806	3,247,946,765	305,131	1,390,111,534	244,609	290,284	46,675	5.2	58,679	8,784
2515	Klamath County Fire District 1	0.09603517%	0.09214701%	13,480,037,806	3,247,946,765	(397,840)	1,390,111,534	1,280,946	1,119,172	(161,774)	5.2	(76,508)	(31,110)
2518	Clackamas County Housing Authority	0.02640814%	0.02415869%	13,480,037,806	3,247,946,765	(230,166)	1,390,111,534	335,833	444,981	109,148	5.2	(44,263)	20,990
2519	Home Forward	0.15329650%	0.14164116%	13,480,037,806	3,247,946,765	(1,192,585)	1,390,111,534	1,968,970	1,846,617	(122,353)	5.2	(229,343)	(23,529)
2521	League of Oregon Cities	0.05512170%	0.00995832%	13,480,037,806	3,247,946,765	(4,621,158)	1,390,111,534	138,432	195,001	56,569	5.2	(888,684)	10,879
2522	Lane Council of Governments	0.11507678%	0.12147563%	13,480,037,806	3,247,946,765	654,736	1,390,111,534	1,688,647	1,789,587	100,940	5.2	125,911	19,412
2526	Clatskanie PUD	0.03846707%	0.03691216%	13,480,037,806	3,247,946,765	(159,099)	1,390,111,534	513,120	661,366	148,246	5.2	(30,596)	28,509
2527	Deschutes Valley Water District	0.02444806%	0.01968243%	13,480,037,806	3,247,946,765	(487,624)	1,390,111,534	273,608	319,214	45,606	5.2	(93,774)	8,770
2528	Columbia River Fire & Rescue	0.04513831%	0.04414492%	13,480,037,806	3,247,946,765	(101,644)	1,390,111,534	1,613,664	660,435	(953,229)	5.2	(19,547)	8,994
2529	East Fork Irrigation District	0.00185488%	0.00150996%	13,480,037,806	3,247,946,765	(35,292)	1,390,111,534	20,990	27,008	6,018	5.2	(6,787)	1,157
2530	River Road Water District	0.00330896%	0.00302112%	13,480,037,806	3,247,946,765	(29,452)	1,390,111,534	41,997	0	(41,997)	5.2	(5,664)	(8,076)
2531	Oregon School Boards Association	0.03631538%	0.03311952%	13,480,037,806	3,247,946,765	(327,003)	1,390,111,534	460,398	516,944	56,546	5.2	(62,885)	10,874
2533	Owyhee Irrigation District	0.01725635%	0.01553603%	13,480,037,806	3,247,946,765	(176,025)	1,390,111,534	215,968	309,627	93,659	5.2	(33,851)	18,011
2535	Athena Cemetary Maintenance District 1	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	199	199	5.2	0	38
2538	Clackamas Vector Control	0.00207380%	0.00383660%	13,480,037,806	3,247,946,765	180,371	1,390,111,534	53,333	43,630	(9,703)	5.2	34,687	(1,866)
2540	West Extension Irrigation District	0.00216114%	0.00312131%	13,480,037,806	3,247,946,765	98,245	1,390,111,534	43,390	29,819	(13,571)	5.2	18,893	(2,610)
2541	Jackson County Vector Control District	0.00198504%	0.00156851%	13,480,037,806	3,247,946,765	(42,619)	1,390,111,534	21,804	23,537	1,733	5.2	(8,196)	3,333
2542	Rainbow Water District	0.00590320%	0.00591105%	13,480,037,806	3,247,946,765	803	1,390,111,534	82,170	104,346	22,176	5.2	154	4,265
2544	Santa Clara Rural Fire Protection District	0.00213673%	0.00294943%	13,480,037,806	3,247,946,765	83,156	1,390,111,534	41,000	61,395	20,395	5.2	15,992	3,922
2545	Council of Governments	0.08216137%	0.07462712%	13,480,037,806	3,247,946,765	(770,912)	1,390,111,534	1,037,400	973,761	(63,639)	5.2	(148,252)	(12,238)
2547	Metzger Water District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2549	Rogue River Fire District	0.01151580%	0.01046788%	13,480,037,806	3,247,946,765	(107,245)	1,390,111,534	145,512	184,445	38,933	5.2	(20,624)	7,487
2550	Nyssa Road Assessment District 2	0.00289010%	0.00250576%	13,480,037,806	3,247,946,765	(39,326)	1,390,111,534	34,833	67,379	32,546	5.2	(7,563)	6,259
2551	Sandy Fire Department	0.01231535%	0.01224134%	13,480,037,806	3,247,946,765	(7,573)	1,390,111,534	170,168	214,261	44,093	5.2	(1,456)	8,479
2552	Winston-Dillard Fire District	0.01248734%	0.01120634%	13,480,037,806	3,247,946,765	(131,073)	1,390,111,534	155,781	211,308	55,527	5.2	(25,206)	10,678
2553	Tangent Rural Fire Protection District	0.00230820%	0.00221519%	13,480,037,806	3,247,946,765	(9,517)	1,390,111,534	30,794	44,073	13,279	5.2	(1,830)	2,554
2555	Monroe Fire Department	0.00067093%	0.00094757%	13,480,037,806	3,247,946,765	28,306	1,390,111,534	13,172	13,062	(110)	5.2	5,443	(21)
2556	Jackson County Fire District 5	0.04358174%	0.04497503%	13,480,037,806	3,247,946,765	142,563	1,390,111,534	625,203	511,043	(114,160)	5.2	27,416	(21,954)
2557	Estacada Fire Department	0.00853871%	0.01000102%	13,480,037,806	3,247,946,765	149,625	1,390,111,534	139,025	57,301	(81,724)	5.2	28,774	(15,716)
2559	Keizer Fire Department	0.03201644%	0.03000636%	13,480,037,806	3,247,946,765	(205,674)	1,390,111,534	417,122	520,913	103,791	5.2	(39,553)	19,960
2561	Jefferson Rural Fire Protection District	0.00334331%	0.00320950%	13,480,037,806	3,247,946,765	(13,692)	1,390,111,534	44,616	56,243	11,627	5.2	(2,633)	2,236
2562	Wy East Fire District	0.00052762%	0.00050111%	13,480,037,806	3,247,946,765	(2,713)	1,390,111,534	6,966	27,193	20,227	5.2	(522)	3,890
2563	Central Oregon Irrigation District	0.01949584%	0.01995933%	13,480,037,806	3,247,946,765	47,425	1,390,111,534	277,457	308,240	30,783	5.2	9,120	5,920
2564	Illinois Valley Fire District	0.00407524%	0.00450898%	13,480,037,806	3,247,946,765	44,380	1,390,111,534	62,680	42,435	(20,245)	5.2	8,535	(3,893)
2567	Charleston Rural Fire Protection District	0.00222089%	0.00131380%	13,480,037,806	3,247,946,765	(92,814)	1,390,111,534	18,263	22,072	3,809	5.2	(17,849)	732
2568	Molalla Rural Fire Protection District 73	0.01560444%	0.01482870%	13,480,037,806	3,247,946,765	(79,374)	1,390,111,534	206,135	305,056	98,921	5.2	(15,264)	19,023
2569	Central Oregon Intergovernmental Council	0.03224289%	0.02395770%	13,480,037,806	3,247,946,765	(847,748)	1,390,111,534	333,039	343,015	9,976	5.2	(163,028)	1,918
2570	Port of St Helens	0.00324460%	0.00296931%	13,480,037,806	3,247,946,765	(28,168)	1,390,111,534	41,277	79,484	38,207	5.2	(5,417)	7,348
2571	Crystal Springs Water District	0.00362602%	0.00407845%	13,480,037,806	3,247,946,765	46,293	1,390,111,534	56,695	65,754	9,059	5.2	8,902	1,742
2572	Local Government Personnel Institute	0.00325644%	0.00504267%	13,480,037,806	3,247,946,765	182,768	1,390,111,534	70,099	56,957	(13,142)	5.2	35,148	(2,527)
2573	Goshen Fire District	0.00151424%	0.00079926%	13,480,037,806	3,247,946,765	(173,158)	1,390,111,534	11,111	46,282	35,171	5.2	(14,069)	6,764
2575	Jefferson County Rural Fire Protection District 1	0.00409740%	0.00449205%	13,480,037,806	3,247,946,765	40,381	1,390,111,534	62,445	54,524	(7,921)	5.2	7,766	(1,523)
2576	Depoe Bay Rural Fire Protection District	0.00665989%	0.01072298%	13,480,037,806	3,247,946,765	415,739	1,390,111,534	149,061	151,091	2,030	5.2	79,950	390
2579	La Pine Rural Fire Protection District	0.02250846%	0.02732432%	13,480,037,806	3,247,946,765	492,763	1,390,111,534	379,839	364,844	(14,995)	5.2	94,762	(2,884)
2580	Marion County Fire District 1	0.05738374%	0.04684115%	13,480,037,806	3,247,946,765	(1,078,727)	1,390,111,534	651,144	1,126,598	475,454	5.2	(207,448)	91,433
2581	Port of Umatilla	0.00286924%	0.00268032%	13,480,037,806	3,247,946,765	(19,330)	1,390,111,534	37,259	32,939	(4,320)	5.2	(3,717)	(831)
2582	Talent Irrigation District	0.00693821%	0.00695339%	13,480,037,806	3,247,946,765	1,553	1,390,111,534	96,660	133,834	37,174	5.2	299	7,149
2585	Rogue River Valley Irrigation District	0.00356980%	0.00346975%	13,480,037,806	3,247,946,765	(10,237)	1,390,111,534	48,233	64,815	16,582	5.2	(1,969)	3,189
2587	Tualatin Valley Irrigation District	0.00170731%	0.00263301%	13,480,037,806	3,247,946,765	94,719	1,390,111,534	36,602	25,391	(11,211)	5.2	18,215	(2,156)
2588	Clatskanie Rural Fire Protection District	0.01059883%	0.01157801%	13,480,037,806	3,247,946,765	100,191	1,390,111,534	160,947	169,288	8,341	5.2	19,268	1,604
2589	West Slope Water District	0.00484003%	0.00554739%	13,480,037,806	3,247,946,765	72,377	1,390,111,534	77,115	103,037	25,922	5.2	13,919	4,985



Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2590	Redmond Fire & Rescue	0.05411386%	0.04946503%	13,480,037,806	3,247,946,765	(475,672)	1,390,111,534	687,619	833,374	145,755	5.2	(91,475)	28,030
2592	Medford Irrigation District	0.00492598%	0.00291555%	13,480,037,806	3,247,946,765	(205,709)	1,390,111,534	40,529	45,904	5,375	5.2	(39,559)	1,034
2594	Metro	0.59201276%	0.59897179%	13,480,037,806	3,247,946,765	712,054	1,390,111,534	8,326,376	7,517,624	(808,752)	5.2	136,933	(155,529)
2595	Canby Fire District	0.02336047%	0.02189619%	13,480,037,806	3,247,946,765	(149,826)	1,390,111,534	304,381	454,925	150,544	5.2	(28,813)	28,951
2596	Bend Parks & Recreation	0.04996460%	0.05535949%	13,480,037,806	3,247,946,765	552,010	1,390,111,534	769,559	978,254	208,695	5.2	106,156	40,134
2597	Mapleton Water District	0.00036179%	0.00037979%	13,480,037,806	3,247,946,765	1,841	1,390,111,534	5,280	10,360	5,080	5.2	354	977
2598	Marion County Housing Authority	0.0049743%	0.00230648%	13,480,037,806	3,247,946,765	185,104	1,390,111,534	32,063	0	(32,063)	5.2	35,597	(6,166)
2599	South Suburban Sanitary District	0.00895605%	0.00850528%	13,480,037,806	3,247,946,765	(46,123)	1,390,111,534	118,233	113,208	(5,025)	5.2	(8,870)	(966)
2600	Winston-Dillard Water District	0.00466655%	0.00467328%	13,480,037,806	3,247,946,765	688	1,390,111,534	64,964	68,951	3,987	5.2	132	767
2601	Baker Valley Irrigation District	0.00006622%	0.00009264%	13,480,037,806	3,247,946,765	2,703	1,390,111,534	1,288	0	(1,288)	5.2	520	(248)
2602	Aumsville Rural Fire Protection District	0.00277432%	0.00235849%	13,480,037,806	3,247,946,765	(42,548)	1,390,111,534	32,786	24,025	(8,761)	5.2	(8,182)	(1,685)
2603	Corbett Water District	0.00241593%	0.00208881%	13,480,037,806	3,247,946,765	(33,471)	1,390,111,534	29,037	32,155	3,118	5.2	(6,437)	600
2604	Netarts-Oceanside Sanitary District	0.00281563%	0.00232398%	13,480,037,806	3,247,946,765	(50,306)	1,390,111,534	32,306	29,702	(2,604)	5.2	(9,674)	(501)
2605	Scio Fire District	0.00109348%	0.00121877%	13,480,037,806	3,247,946,765	12,820	1,390,111,534	16,942	20,367	3,425	5.2	2,465	659
2606	West Valley Housing Authority	0.00947292%	0.00934886%	13,480,037,806	3,247,946,765	(12,694)	1,390,111,534	129,960	110,634	(19,326)	5.2	(2,441)	(3,717)
2607	Hoodland Fire District 74	0.01210369%	0.01121771%	13,480,037,806	3,247,946,765	(90,654)	1,390,111,534	155,939	231,216	75,277	5.2	(17,433)	14,476
2608	Gaston Rural Fire Protection District	0.00132639%	0.00132695%	13,480,037,806	3,247,946,765	57	1,390,111,534	18,446	28,957	10,511	5.2	11	2,021
2610	Turner Fire District	0.00465765%	0.00492148%	13,480,037,806	3,247,946,765	26,995	1,390,111,534	68,414	30,081	(38,333)	5.2	5,191	(7,372)
2612	Community Services Consortium	0.03949699%	0.04031431%	13,480,037,806	3,247,946,765	83,629	1,390,111,534	560,414	571,055	10,641	5.2	16,082	2,046
2613	Polk Soil & Water Conservation District	0.00117201%	0.00122249%	13,480,037,806	3,247,946,765	5,165	1,390,111,534	16,994	21,704	4,710	5.2	993	906
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2615	Humanities Council	0.00094150%	0.00048278%	13,480,037,806	3,247,946,765	(46,937)	1,390,111,534	6,711	0	(6,711)	5.2	(9,026)	(1,291)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2617	Clean Water Services	0.27052572%	0.28021166%	13,480,037,806	3,247,946,765	991,074	1,390,111,534	3,895,255	3,682,424	(212,831)	5.2	190,591	(40,929)
2618	Estacada Cemetery District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2620	Jackson County Fire District 4	0.00447770%	0.00736392%	13,480,037,806	3,247,946,765	295,321	1,390,111,534	102,367	127,111	24,744	5.2	56,792	4,758
2623	Evans Valley Fire District 6	0.00004366%	0.00014228%	13,480,037,806	3,247,946,765	10,091	1,390,111,534	1,978	7,520	5,542	5.2	1,941	1,066
2624	Klamath Vector Control	0.00078253%	0.00081017%	13,480,037,806	3,247,946,765	2,828	1,390,111,534	11,262	13,007	1,745	5.2	544	336
2625	Port of Newport	0.00548485%	0.00566640%	13,480,037,806	3,247,946,765	18,576	1,390,111,534	78,769	34,500	(44,269)	5.2	3,572	(8,513)
2626	Tillamook Peoples Utility District	0.09019193%	0.08006118%	13,480,037,806	3,247,946,765	(1,036,588)	1,390,111,534	1,112,940	1,254,518	141,578	5.2	(199,344)	27,227
2628	McKenzie Fire And Rescue	0.00417350%	0.00478438%	13,480,037,806	3,247,946,765	62,506	1,390,111,534	66,508	70,564	4,056	5.2	12,020	780
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2630	Sheridan Fire District	0.00441526%	0.00473321%	13,480,037,806	3,247,946,765	32,533	1,390,111,534	65,797	49,495	(16,302)	5.2	6,256	(3,135)
2631	Arch Cape Water-Sanitary District	0.00110029%	0.00124915%	13,480,037,806	3,247,946,765	15,231	1,390,111,534	17,365	13,879	(3,486)	5.2	2,929	(670)
2632	Umpqua Regional Council of Governments	0.00046489%	0.00044758%	13,480,037,806	3,247,946,765	0	1,390,111,534	6,222	6,222	0	5.2	(341)	(1,197)
2633	Port of Cascade Locks	0.00533898%	0.00500586%	13,480,037,806	3,247,946,765	(34,085)	1,390,111,534	69,587	34,212	(35,375)	5.2	(6,555)	(6,803)
2637	Northeast Oregon Housing Authority	0.00784299%	0.00783028%	13,480,037,806	3,247,946,765	(1,300)	1,390,111,534	108,850	58,944	(49,906)	5.2	(250)	(9,597)
2638	North Douglas County Fire and EMS	0.00101702%	0.00344815%	13,480,037,806	3,247,946,765	248,755	1,390,111,534	47,933	28,708	(19,225)	5.2	47,838	(3,697)
2641	Suburban East Salem Water District	0.00385962%	0.00367312%	13,480,037,806	3,247,946,765	(19,083)	1,390,111,534	51,060	47,909	(3,151)	5.2	(3,670)	(606)
2642	Dexter Rural Fire Protection District	0.00057780%	0.00049425%	13,480,037,806	3,247,946,765	(8,549)	1,390,111,534	6,871	11,767	4,896	5.2	(1,644)	942
2643	Sweet Home Cemetery	0.00072740%	0.00070715%	13,480,037,806	3,247,946,765	(2,072)	1,390,111,534	9,830	18,823	8,993	5.2	(398)	1,729
2644	Lakeside Water District	0.00124249%	0.00099809%	13,480,037,806	3,247,946,765	(25,007)	1,390,111,534	13,875	28,939	15,064	5.2	(4,809)	2,897
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00111532%	0.00111846%	13,480,037,806	3,247,946,765	321	1,390,111,534	15,548	37,281	21,733	5.2	62	4,179
2646	Keno Rural Fire Protection District	0.00200947%	0.00135883%	13,480,037,806	3,247,946,765	(66,575)	1,390,111,534	18,889	17,410	(1,479)	5.2	(12,803)	(284)
2647	Crooked River Ranch Rural Fire Protection District	0.00350320%	0.00516151%	13,480,037,806	3,247,946,765	169,680	1,390,111,534	71,751	65,128	(6,623)	5.2	32,631	(1,274)
2648	Black Butte Ranch Rural Fire Protection District	0.00883934%	0.00813201%	13,480,037,806	3,247,946,765	(72,374)	1,390,111,534	113,044	66,804	(46,240)	5.2	(13,918)	(8,892)
2649	Colton Fire Department	0.00112796%	0.00024889%	13,480,037,806	3,247,946,765	(89,947)	1,390,111,534	3,460	8,415	4,955	5.2	(17,298)	953
2650	Pleasant Hill Fire Department	0.00078269%	0.00073757%	13,480,037,806	3,247,946,765	(4,617)	1,390,111,534	10,253	9,007	(1,246)	5.2	(888)	(240)
2651	Imbler Rural Fire Protection District	0.00035326%	0.00029983%	13,480,037,806	3,247,946,765	(5,467)	1,390,111,534	4,168	4,371	203	5.2	(1,051)	39
2652	The Oregon Consortium	0.00241207%	0.00000000%	13,480,037,806	3,247,946,765	(246,805)	1,390,111,534	0	0	0	5.2	(47,462)	0
2653	Umatilla Fire Department	0.00166694%	0.00062872%	13,480,037,806	3,247,946,765	(106,231)	1,390,111,534	8,740	16,712	7,972	5.2	(20,429)	1,533
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2655	North Bay Rural Fire Protection District	0.00056455%	0.00051011%	13,480,037,806	3,247,946,765	(5,571)	1,390,111,534	7,091	0	(7,091)	5.2	(1,071)	(1,364)
2657	Mid-Willamette Valley Senior Service Agency	0.11424805%	0.12325166%	13,480,037,806	3,247,946,765	921,258	1,390,111,534	1,713,336	1,603,799	(109,537)	5.2	177,165	(21,065)
2658	Salem Metropolitan Communication Agency	0.00218636%	0.00206053%	13,480,037,806	3,247,946,765	(12,875)	1,390,111,534	28,644	0	(28,644)	5.2	(2,476)	(5,508)
2659	Silverton Fire District	0.00474164%	0.00430643%	13,480,037,806	3,247,946,765	(44,531)	1,390,111,534	59,864	90,406	30,542	5.2	(8,564)	5,873

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2660	Tualatin Valley Fire & Rescue	0.62514650%	0.65421658%	13,480,037,806	3,247,946,765	2,974,477	1,390,111,534	9,094,340	10,615,985	1,521,645	5.2	572,015	292,624
2661	Lincoln County 911	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2662	East Central Oregon Association of Counties	0.00027481%	0.00023934%	13,480,037,806	3,247,946,765	(3,629)	1,390,111,534	3,327	0	(3,327)	5.2	(698)	(640)
2663	Metropolitan Area Communications Commission	0.00946573%	0.00960969%	13,480,037,806	3,247,946,765	14,730	1,390,111,534	133,585	108,914	(24,671)	5.2	2,833	(4,744)
2664	Applegate Valley Rural Fire Protection District 9	0.00547726%	0.00617292%	13,480,037,806	3,247,946,765	71,180	1,390,111,534	85,810	83,544	(2,266)	5.2	13,688	(436)
2665	N NE Community Mental Health Center	0.00121590%	0.00112874%	13,480,037,806	3,247,946,765	(8,918)	1,390,111,534	15,691	0	(15,691)	5.2	(1,715)	(3,018)
2666	Central City Concern	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2669	Roseburg Urban Sanitary Authority	0.01001437%	0.00938464%	13,480,037,806	3,247,946,765	(64,435)	1,390,111,534	130,457	131,339	882	5.2	(12,391)	170
2670	Mt Hood Community Mental Health Ctr	0.00226142%	0.00208516%	13,480,037,806	3,247,946,765	(18,035)	1,390,111,534	28,986	0	(28,986)	5.2	(3,468)	(5,774)
2671	Columbia 911 Communications District	0.01417924%	0.01324391%	13,480,037,806	3,247,946,765	(95,704)	1,390,111,534	184,105	190,227	6,122	5.2	(18,405)	1,177
2672	Rockwood Water PUD	0.01550797%	0.01672560%	13,480,037,806	3,247,946,765	124,589	1,390,111,534	232,504	224,920	(7,584)	5.2	23,959	(1,458)
2673	Port Orford Library	0.00015082%	0.00045535%	13,480,037,806	3,247,946,765	31,160	1,390,111,534	6,330	9,548	3,218	5.2	5,992	619
2674	Nestucca Rural Fire District	0.00276616%	0.00304790%	13,480,037,806	3,247,946,765	28,828	1,390,111,534	42,369	35,281	(7,088)	5.2	5,544	(1,363)
2675	Salmon Harbor-Douglas County	0.00235623%	0.00273905%	13,480,037,806	3,247,946,765	39,170	1,390,111,534	38,076	52,952	14,876	5.2	7,533	2,861
2676	Woodburn Fire District	0.02082881%	0.01850467%	13,480,037,806	3,247,946,765	(237,808)	1,390,111,534	257,236	380,632	123,396	5.2	(45,732)	23,730
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2678	Central Oregon Regional Housing Authority	0.00499679%	0.00606565%	13,480,037,806	3,247,946,765	109,367	1,390,111,534	84,319	121,051	36,732	5.2	21,032	7,064
2679	Columbia River Public Utility District	0.03876335%	0.03963736%	13,480,037,806	3,247,946,765	89,430	1,390,111,534	551,004	628,971	77,967	5.2	17,198	14,994
2681	Cloverdale Rural Fire Protection District	0.00188765%	0.00238536%	13,480,037,806	3,247,946,765	50,926	1,390,111,534	33,159	37,970	4,811	5.2	9,793	925
2684	Parkdale Fire District	0.00164740%	0.00168696%	13,480,037,806	3,247,946,765	4,048	1,390,111,534	23,451	27,847	4,396	5.2	778	845
2685	Oregon Community College Association	0.00184918%	0.00226164%	13,480,037,806	3,247,946,765	42,204	1,390,111,534	31,439	34,079	2,640	5.2	8,116	508
2686	Weston Cemetery	0.00016351%	0.00015428%	13,480,037,806	3,247,946,765	(944)	1,390,111,534	2,145	1,010	(1,135)	5.2	(182)	(218)
2687	Columbia Drainage Vector Control District	0.00152632%	0.00150516%	13,480,037,806	3,247,946,765	(2,165)	1,390,111,534	20,923	59,380	38,457	5.2	(416)	7,396
2688	Polk County Fire District 1	0.01296658%	0.01143617%	13,480,037,806	3,247,946,765	(156,593)	1,390,111,534	158,976	238,685	79,709	5.2	(30,114)	15,329
2689	Redmond Area Park & Recreation District	0.00311187%	0.00314708%	13,480,037,806	3,247,946,765	3,602	1,390,111,534	43,748	71,677	27,929	5.2	693	5,371
2692	Siuslaw Public Library	0.00392305%	0.00365295%	13,480,037,806	3,247,946,765	(27,637)	1,390,111,534	50,780	55,206	4,426	5.2	(5,315)	851
2693	City-County Insurance Services	0.00000000%	0.04341832%	13,480,037,806	3,247,946,765	4,442,602	1,390,111,534	603,563	1,004,529	400,966	5.2	854,347	77,109
2694	Philomath Fire Department	0.00189297%	0.00434254%	13,480,037,806	3,247,946,765	250,642	1,390,111,534	60,366	68,258	7,892	5.2	48,200	1,518
2695	Washington County Consolidated Communications Agency	0.07828842%	0.07519957%	13,480,037,806	3,247,946,765	(316,054)	1,390,111,534	1,045,358	1,159,272	113,914	5.2	(60,780)	21,907
2696	Stayton Fire District	0.00608237%	0.00541929%	13,480,037,806	3,247,946,765	(67,847)	1,390,111,534	75,334	98,075	22,741	5.2	(13,048)	4,373
2697	Oregon Museum Park	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00069050%	0.00041438%	13,480,037,806	3,247,946,765	(28,253)	1,390,111,534	5,760	7,503	1,743	5.2	(5,433)	335
2699	Chetco Library Board	0.00267430%	0.00252882%	13,480,037,806	3,247,946,765	(14,886)	1,390,111,534	35,153	41,401	6,248	5.2	(2,863)	1,202
2700	Lowell Rural Fire Protection District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.02082072%	0.01958114%	13,480,037,806	3,247,946,765	(126,835)	1,390,111,534	272,200	307,321	35,121	5.2	(24,391)	6,754
2702	Banks Fire District 13	0.00257329%	0.00185620%	13,480,037,806	3,247,946,765	(73,373)	1,390,111,534	25,803	57,920	32,117	5.2	(14,110)	6,176
2703	Westport Sewer District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2705	Lebanon Fire District	0.04023488%	0.03763975%	13,480,037,806	3,247,946,765	(265,537)	1,390,111,534	523,235	676,467	153,232	5.2	(51,065)	29,468
2707	Clatskanie Library	0.00099023%	0.00101621%	13,480,037,806	3,247,946,765	2,658	1,390,111,534	14,126	18,514	4,388	5.2	511	844
2708	Milton-Freewater Cemetery District 3	0.00015493%	0.00011304%	13,480,037,806	3,247,946,765	(4,286)	1,390,111,534	1,571	0	(1,571)	5.2	(824)	(302)
2709	Scappoose Public Library	0.00105725%	0.00125375%	13,480,037,806	3,247,946,765	20,106	1,390,111,534	17,429	9,981	(7,448)	5.2	3,867	(1,432)
2710	Klamath County Emergency Communications District	0.00759127%	0.00680478%	13,480,037,806	3,247,946,765	(80,474)	1,390,111,534	94,594	111,646	17,052	5.2	(15,476)	3,279
2712	Jefferson County EMS	0.00504145%	0.00636964%	13,480,037,806	3,247,946,765	135,902	1,390,111,534	88,545	82,220	(6,325)	5.2	26,135	(1,216)
2713	Port of Tillamook Bay	0.00887507%	0.00873267%	13,480,037,806	3,247,946,765	(14,571)	1,390,111,534	121,394	89,163	(32,231)	5.2	(2,802)	(6,198)
2714	Winchester Bay Sanitary District	0.00102202%	0.00099171%	13,480,037,806	3,247,946,765	(3,102)	1,390,111,534	13,786	23,511	9,725	5.2	(597)	1,870
2715	Jackson County Fire District 3	0.07711079%	0.06988989%	13,480,037,806	3,247,946,765	(738,849)	1,390,111,534	971,547	999,032	27,485	5.2	(142,086)	5,286
2716	Neskowin Water District	0.00134806%	0.00203371%	13,480,037,806	3,247,946,765	70,156	1,390,111,534	28,271	67,710	(2,654)	5.2	13,492	(510)
2717	Ice Fountain Water District	0.00191890%	0.00200967%	13,480,037,806	3,247,946,765	9,288	1,390,111,534	27,937	41,569	13,632	5.2	1,786	2,622
2718	Curry Library	0.00069977%	0.00087334%	13,480,037,806	3,247,946,765	17,760	1,390,111,534	12,140	29,006	16,866	5.2	3,415	3,243
2719	Human Solutions, Inc	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2720	Tri-Met	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2721	Klamath Housing Authority	0.00410266%	0.00453326%	13,480,037,806	3,247,946,765	44,059	1,390,111,534	63,017	57,065	(5,952)	5.2	8,473	(1,145)
2722	Tillamook 9-1-1	0.00153038%	0.00326441%	13,480,037,806	3,247,946,765	177,428	1,390,111,534	45,379	40,224	(5,155)	5.2	34,121	(911)
2723	Oregon Coastal Zone Management Association	0.00038819%	0.00032928%	13,480,037,806	3,247,946,765	(6,028)	1,390,111,534	4,577	0	(4,577)	5.2	(1,159)	(880)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for Measurement	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	Period*	Period*	Period*	Period*	Measurement Period	Measurement Period	Measurement Period
2724	Nehalem Bay Wastewater Agency	0.00229492%	0.00262155%	13,480,037,806	3,247,946,765	33,421	1,390,111,534	36,442	32,919	(3,523)	5.2	6,427	(678)
2725	West Valley Fire District	0.00602911%	0.00522308%	13,480,037,806	3,247,946,765	(82,474)	1,390,111,534	72,607	59,499	(13,108)	5.2	(15,860)	(2,521)
2726	Yamhill Communications Agency	0.00924072%	0.01042960%	13,480,037,806	3,247,946,765	121,647	1,390,111,534	144,983	155,309	10,326	5.2	23,394	1,986
2728	Baker County Library District	0.00642679%	0.00532905%	13,480,037,806	3,247,946,765	(112,322)	1,390,111,534	74,080	84,382	10,302	5.2	(21,600)	1,981
2729	Douglas County Fire District 2	0.11187501%	0.10015592%	13,480,037,806	3,247,946,765	(1,199,108)	1,390,111,534	1,392,279	1,292,009	(100,270)	5.2	(230,598)	(19,283)
2731	Canby Utility Board	0.01978236%	0.01840518%	13,480,037,806	3,247,946,765	(140,914)	1,390,111,534	255,853	294,201	38,348	5.2	(27,099)	7,375
2732	Umatilla County Special Library District	0.00161020%	0.00154260%	13,480,037,806	3,247,946,765	(6,917)	1,390,111,534	21,444	12,083	(9,361)	5.2	(1,330)	(1,800)
2733	Ward Memorial Park District	0.00158202%	0.00104709%	13,480,037,806	3,247,946,765	(54,735)	1,390,111,534	14,556	15	(14,541)	5.2	(10,526)	(2,796)
2734	Seal Rock Water District	0.00492141%	0.00499688%	13,480,037,806	3,247,946,765	7,722	1,390,111,534	69,462	64,554	(4,908)	5.2	1,485	(944)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2737	Portland Energy Conservation Inc	0.00065586%	0.00060574%	13,480,037,806	3,247,946,765	(5,128)	1,390,111,534	8,420	0	(8,420)	5.2	(986)	(1,619)
2739	Scappoose Rural Fire Protection District	0.01825575%	0.02172786%	13,480,037,806	3,247,946,765	355,270	1,390,111,534	302,041	391,331	89,290	5.2	68,321	17,171
2740	Neskowin Regional Sanitary Authority	0.00048452%	0.00031178%	13,480,037,806	3,247,946,765	(17,674)	1,390,111,534	4,334	16,147	11,813	5.2	(3,399)	2,272
2741	Port of Garibaldi	0.00332736%	0.00418869%	13,480,037,806	3,247,946,765	88,132	1,390,111,534	58,227	46,488	(11,739)	5.2	16,948	(2,258)
2742	Amity Fire District	0.00084037%	0.00110328%	13,480,037,806	3,247,946,765	26,901	1,390,111,534	15,337	18,079	2,742	5.2	5,173	527
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	3,168	3,168	5.2	0	609
2745	Clackamas County Fire District	0.34186219%	0.33850664%	13,480,037,806	3,247,946,765	(343,343)	1,390,111,534	4,705,620	5,768,945	1,063,325	5.2	(66,028)	204,486
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2747	Salem Housing Authority	0.02516865%	0.02472729%	13,480,037,806	3,247,946,765	(45,160)	1,390,111,534	343,737	355,390	11,653	5.2	(8,685)	2,241
2749	Black Butte Ranch Police	0.00414206%	0.00403765%	13,480,037,806	3,247,946,765	(10,684)	1,390,111,534	56,128	59,555	3,427	5.2	(2,055)	659
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00082426%	0.00154205%	13,480,037,806	3,247,946,765	73,445	1,390,111,534	21,436	19,176	(2,260)	5.2	14,124	(435)
2753	Linn-Benton Housing Authority	0.01047639%	0.00920651%	13,480,037,806	3,247,946,765	(129,935)	1,390,111,534	127,981	107,909	(20,072)	5.2	(24,988)	(3,860)
2754	Western Lane Ambulance District	0.01478849%	0.01460279%	13,480,037,806	3,247,946,765	(19,001)	1,390,111,534	202,995	246,469	43,474	5.2	(3,654)	8,360
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2757	City of Stayton	0.01276567%	0.01244645%	13,480,037,806	3,247,946,765	(32,663)	1,390,111,534	173,020	182,011	8,991	5.2	(6,281)	1,729
2758	Mohawk Valley Rural Fire District	0.00096746%	0.00103897%	13,480,037,806	3,247,946,765	7,317	1,390,111,534	14,443	12,123	(2,320)	5.2	1,407	(446)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00153731%	0.00135162%	13,480,037,806	3,247,946,765	(19,000)	1,390,111,534	18,789	21,551	2,762	5.2	(3,654)	531
2761	Clackamas River Water	0.03011782%	0.03285749%	13,480,037,806	3,247,946,765	280,326	1,390,111,534	456,756	545,591	88,835	5.2	53,909	17,084
2763	Junction City Fire Department	0.00267039%	0.00327562%	13,480,037,806	3,247,946,765	61,927	1,390,111,534	45,535	58,386	12,851	5.2	11,909	2,471
2765	Green Sanitary	0.00350638%	0.00324626%	13,480,037,806	3,247,946,765	(26,615)	1,390,111,534	45,127	54,407	9,280	5.2	(5,118)	1,785
2766	Southwest Lincoln County Water District	0.00355435%	0.00272142%	13,480,037,806	3,247,946,765	(85,226)	1,390,111,534	37,831	42,254	4,423	5.2	(16,390)	851
2767	Springfield Utility Board	0.00064074%	0.00056928%	13,480,037,806	3,247,946,765	(7,312)	1,390,111,534	7,914	0	(7,914)	5.2	(1,406)	(1,522)
2768	Lake County Library District	0.00149991%	0.00144646%	13,480,037,806	3,247,946,765	(5,469)	1,390,111,534	20,107	25,362	5,255	5.2	(1,052)	1,011
2771	Harbor Water PUD	0.00137155%	0.00123138%	13,480,037,806	3,247,946,765	(14,342)	1,390,111,534	17,118	36,531	19,413	5.2	(2,758)	3,733
2772	Umatilla County Soil & Water District	0.00060924%	0.00033818%	13,480,037,806	3,247,946,765	(27,735)	1,390,111,534	4,701	4,513	(188)	5.2	(5,334)	(36)
2773	Housing Authority of Jackson County	0.03045972%	0.03137236%	13,480,037,806	3,247,946,765	93,382	1,390,111,534	436,111	535,980	99,869	5.2	17,958	19,206
2774	Oregon Trail Library District	0.00119243%	0.00158654%	13,480,037,806	3,247,946,765	40,326	1,390,111,534	22,055	24,126	2,071	5.2	7,755	398
2776	Rainier Cemetery District	0.00015886%	0.00020767%	13,480,037,806	3,247,946,765	4,995	1,390,111,534	2,887	0	(2,887)	5.2	961	(555)
2777	City of Newberg	0.07898968%	0.04614908%	13,480,037,806	3,247,946,765	(3,350,968)	1,390,111,534	641,524	819,212	177,688	5.2	(644,417)	34,171
2778	Mulino Water District 23	0.00072717%	0.00068699%	13,480,037,806	3,247,946,765	(4,111)	1,390,111,534	9,550	13,587	4,037	5.2	(791)	776
2779	Brownsville Rural Fire Protection District	0.00123816%	0.00115970%	13,480,037,806	3,247,946,765	(8,028)	1,390,111,534	16,121	15,437	(684)	5.2	(1,544)	(132)
2780	Nehalem Bay Health District	0.00054546%	0.0008897%	13,480,037,806	3,247,946,765	(46,708)	1,390,111,534	1,237	0	(1,237)	5.2	(8,982)	(238)
2781	North Bend Coos-Curry Housing Authority	0.00401912%	0.00564928%	13,480,037,806	3,247,946,765	166,799	1,390,111,534	78,531	163,009	84,478	5.2	32,077	16,246
2782	Millington Rural Fire Protection District	0.00009491%	0.00000000%	13,480,037,806	3,247,946,765	(9,711)	1,390,111,534	0	5,810	5,810	5.2	(1,868)	1,117
2783	Tillamook Fire District	0.00208717%	0.00193059%	13,480,037,806	3,247,946,765	(16,021)	1,390,111,534	26,837	44,621	17,784	5.2	(3,081)	3,420
2784	Eisenschmidt Pool	0.00214248%	0.00182169%	13,480,037,806	3,247,946,765	(32,824)	1,390,111,534	25,324	30,749	5,425	5.2	(6,312)	1,043
2785	Fern Ridge Community Library	0.00000000%	0.00057627%	13,480,037,806	3,247,946,765	58,964	1,390,111,534	8,011	6,853	(1,158)	5.2	11,339	(223)
2786	Seal Rock Rural Fire Protection District	0.00000000%	0.00061568%	13,480,037,806	3,247,946,765	62,997	1,390,111,534	8,559	7,257	(1,302)	5.2	12,115	(250)
2788	Port of Hood River	0.00759871%	0.00784034%	13,480,037,806	3,247,946,765	24,724	1,390,111,534	108,989	169,606	60,617	5.2	4,755	11,657
2789	Farmers Irrigation District	0.00248786%	0.00372667%	13,480,037,806	3,247,946,765	126,756	1,390,111,534	51,805	13,976	(37,829)	5.2	24,376	(7,275)
2790	Silver Falls Library District	0.00519644%	0.00515939%	13,480,037,806	3,247,946,765	(3,791)	1,390,111,534	71,721	80,675	8,954	5.2	(729)	1,272
2792	North Wasco County Parks and Recreation District	0.00392391%	0.00351752%	13,480,037,806	3,247,946,765	(41,583)	1,390,111,534	48,897	45,197	(3,700)	5.2	(7,997)	(712)
2793	North Lincoln Fire & Rescue District 1	0.00760013%	0.00558685%	13,480,037,806	3,247,946,765	(206,001)	1,390,111,534	77,663	175,724	98,061	5.2	(39,616)	18,858
2794	Siuslaw Rural Fire Protection District 1	0.00936417%	0.00874151%	13,480,037,806	3,247,946,765	(63,711)	1,390,111,534	121,517	163,993	42,476	5.2	(12,252)	8,168
2796	West Side Rural Fire Protection District	0.00020026%	0.00021258%	13,480,037,806	3,247,946,765	1,261	1,390,111,534	2,955	16,723	13,768	5.2	242	2,648
2797	Vernonia Fire	0.00048918%	0.00061318%	13,480,037,806	3,247,946,765	12,688	1,390,111,534	8,524	15,579	7,055	5.2	2,440	1,357

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2798	Fairview Water District	0.00055233%	0.00054144%	13,480,037,806	3,247,946,765	(1,114)	1,390,111,534	7,527	6,841	(686)	5.2	(214)	(132)
2799	Sublimity Fire District	0.00108470%	0.00109433%	13,480,037,806	3,247,946,765	985	1,390,111,534	15,212	10,865	(4,347)	5.2	189	(836)
2801	Coburg Rural Fire Protection District	0.00158279%	0.00150746%	13,480,037,806	3,247,946,765	(7,708)	1,390,111,534	20,955	40,267	19,312	5.2	(1,482)	3,714
2802	Rural Road Assessment District 3	0.00195164%	0.00239679%	13,480,037,806	3,247,946,765	45,548	1,390,111,534	33,318	32,157	(1,161)	5.2	8,759	(223)
2803	Southwestern Polk County Rural Fire Protection District	0.00011935%	0.00012338%	13,480,037,806	3,247,946,765	412	1,390,111,534	1,715	256	(1,459)	5.2	79	(281)
2804	Aurora Rural Fire Protection District	0.00328114%	0.00313705%	13,480,037,806	3,247,946,765	(14,743)	1,390,111,534	43,608	24,521	(19,087)	5.2	(2,835)	(3,671)
2806	Multnomah County Rural Fire Protection District 14	0.00063431%	0.00054504%	13,480,037,806	3,247,946,765	(9,135)	1,390,111,534	7,577	2,352	(5,225)	5.2	(1,757)	(1,005)
2808	Lifeways	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2809	Juntura Road District 4	0.00016793%	0.00015629%	13,480,037,806	3,247,946,765	(1,191)	1,390,111,534	2,173	152	(2,021)	5.2	(229)	(389)
2810	Sutherlin Water Control District	0.00061892%	0.00062181%	13,480,037,806	3,247,946,765	296	1,390,111,534	8,644	9,330	686	5.2	57	132
2811	Mid-Columbia Center For Living	0.06542614%	0.07276220%	13,480,037,806	3,247,946,765	750,633	1,390,111,534	1,011,476	944,574	(66,902)	5.2	144,352	(12,866)
2812	Workforce Development Board	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2814	The Job Council	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2816	Odell Sanitary District	0.00275087%	0.00268660%	13,480,037,806	3,247,946,765	(6,577)	1,390,111,534	37,347	38,052	705	5.2	(1,265)	136
2817	Wickiup Water District	0.00107566%	0.00103095%	13,480,037,806	3,247,946,765	(4,575)	1,390,111,534	14,331	10,681	(3,650)	5.2	(880)	(702)
2818	Netarts Water District	0.00145625%	0.00151339%	13,480,037,806	3,247,946,765	5,846	1,390,111,534	21,038	21,795	757	5.2	1,124	146
2819	Harrisburg Fire and Rescue	0.00194387%	0.00186428%	13,480,037,806	3,247,946,765	(8,144)	1,390,111,534	25,916	27,302	1,386	5.2	(1,566)	267
2820	Central Oregon Coast Fire & Rescue District	0.0049018%	0.00027402%	13,480,037,806	3,247,946,765	(482,562)	1,390,111,534	3,809	23,160	19,351	5.2	(92,800)	3,721
2821	Tillamook County Soil And Water Conservation District	0.00138878%	0.00143976%	13,480,037,806	3,247,946,765	5,216	1,390,111,534	20,014	25,480	5,466	5.2	1,003	1,051
2822	Deschutes County Rural Fire Protection District 2	0.00138253%	0.00131502%	13,480,037,806	3,247,946,765	(6,907)	1,390,111,534	18,280	22,253	3,973	5.2	(1,328)	764
2823	Lyons Fire District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	4,061	4,061	5.2	0	781
2824	Glide Fire Department	0.00069811%	0.00069180%	13,480,037,806	3,247,946,765	(646)	1,390,111,534	9,617	13,957	4,340	5.2	(124)	835
2825	Northern Oregon Corrections	0.00307956%	0.02786332%	13,480,037,806	3,247,946,765	(300,038)	1,390,111,534	387,331	301,967	(85,364)	5.2	(57,700)	(16,416)
2826	Wasco County Soil-Water Conservation District	0.00317322%	0.00328915%	13,480,037,806	3,247,946,765	11,862	1,390,111,534	45,723	39,858	(5,865)	5.2	2,281	(1,128)
2828	Deschutes Public Library District	0.02750346%	0.02743225%	13,480,037,806	3,247,946,765	(7,286)	1,390,111,534	381,339	575,676	194,337	5.2	(1,401)	37,372
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00057325%	13,480,037,806	3,247,946,765	58,655	1,390,111,534	7,969	0	(7,969)	5.2	11,280	(1,532)
2830	Netarts-Oceanside Rural Fire Protection District	0.00154312%	0.00099034%	13,480,037,806	3,247,946,765	(56,561)	1,390,111,534	13,767	19,538	5,771	5.2	(10,877)	1,110
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2832	CareOregon	0.00001098%	0.00001342%	13,480,037,806	3,247,946,765	250	1,390,111,534	187	0	(187)	5.2	48	(36)
2833	Boardman Rural Fire Protection District	0.00322338%	0.00309932%	13,480,037,806	3,247,946,765	(12,694)	1,390,111,534	43,084	84,617	41,533	5.2	(2,441)	7,987
2834	Crescent Rural Fire Protection District	0.00176411%	0.00245532%	13,480,037,806	3,247,946,765	70,725	1,390,111,534	34,132	31,269	(2,863)	5.2	13,601	(551)
2835	North Clackamas County Water Commission	0.00214835%	0.00218203%	13,480,037,806	3,247,946,765	3,446	1,390,111,534	30,333	36,014	5,681	5.2	663	1,092
2837	NORCOM	0.01251972%	0.01307263%	13,480,037,806	3,247,946,765	56,574	1,390,111,534	181,724	158,805	(22,919)	5.2	10,880	(4,408)
2838	High Desert Parks & Recreation District	0.00028275%	0.00029983%	13,480,037,806	3,247,946,765	1,747	1,390,111,534	4,168	3,645	(523)	5.2	336	(101)
2839	North Morrow Vector Control District	0.00136126%	0.00133369%	13,480,037,806	3,247,946,765	(2,821)	1,390,111,534	18,540	23,055	4,515	5.2	(542)	868
2840	Cannon Beach Rural Fire Protection District	0.00179410%	0.00128191%	13,480,037,806	3,247,946,765	(52,407)	1,390,111,534	17,820	35,390	17,570	5.2	(10,078)	3,379
2841	Jefferson County Soil & Water Conservation District	0.00095271%	0.00115545%	13,480,037,806	3,247,946,765	20,744	1,390,111,534	16,062	24,838	8,776	5.2	3,989	1,688
2842	Tualatin Valley Water District	0.10137772%	0.10251052%	13,480,037,806	3,247,946,765	115,909	1,390,111,534	1,425,011	1,454,699	29,688	5.2	22,290	5,709
2843	Yachats Rural Fire Protection District	0.00629604%	0.00404816%	13,480,037,806	3,247,946,765	(230,005)	1,390,111,534	56,274	70,365	14,091	5.2	(44,232)	2,710
2844	Crook County Rural Fire Protection District 1	0.02397761%	0.02233060%	13,480,037,806	3,247,946,765	(168,524)	1,390,111,534	310,420	343,039	32,619	5.2	(32,408)	6,273
2845	Sunrise Water Authority	0.01115987%	0.01126230%	13,480,037,806	3,247,946,765	10,481	1,390,111,534	156,559	278,094	121,535	5.2	2,016	23,372
2846	Jefferson County Library District	0.00222379%	0.00231956%	13,480,037,806	3,247,946,765	9,799	1,390,111,534	32,244	34,308	2,064	5.2	1,884	397
2847	Sweet Home Fire and Ambulance District	0.01376656%	0.01239888%	13,480,037,806	3,247,946,765	(139,942)	1,390,111,534	172,358	196,960	24,602	5.2	(26,912)	4,731
2848	Lane Transit District	0.00000000%	0.00002004%	13,480,037,806	3,247,946,765	2,050	1,390,111,534	279	0	(279)	5.2	394	(54)
2849	Lebanon Aquatic District	0.00212784%	0.00241931%	13,480,037,806	3,247,946,765	29,823	1,390,111,534	33,631	31,012	(2,619)	5.2	5,735	(504)
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2851	East Umatilla County Rural Fire Protection District	0.00079104%	0.00030980%	13,480,037,806	3,247,946,765	(49,241)	1,390,111,534	4,307	12,744	8,437	5.2	(9,469)	1,622
2852	Ochoco Irrigation District	0.00456370%	0.00453146%	13,480,037,806	3,247,946,765	(3,299)	1,390,111,534	62,992	48,632	(14,360)	5.2	(634)	(2,762)
2853	Mill City Rural Fire Protection District	0.00050596%	0.00045377%	13,480,037,806	3,247,946,765	(5,340)	1,390,111,534	6,308	8,001	1,693	5.2	(1,027)	326
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
2855	Harney Hospital	0.09562587%	0.09605782%	13,480,037,806	3,247,946,765	44,197	1,390,111,534	1,335,311	1,199,504	(135,807)	5.2	8,499	(26,117)
2856	Mid-Columbia Council Of Governments	0.00014889%	0.00013689%	13,480,037,806	3,247,946,765	(1,228)	1,390,111,534	1,903	0	(1,903)	5.2	(236)	(366)
2857	Sunriver Service District	0.01926105%	0.01931907%	13,480,037,806	3,247,946,765	5,937	1,390,111,534	268,557	260,536	(8,021)	5.2	1,142	(1,542)
2858	Nesika Beach-Ophir Water District	0.00108291%	0.00055568%	13,480,037,806	3,247,946,765	(53,947)	1,390,111,534	7,725	11,005	3,280	5.2	(10,374)	631
2859	South Lane County Fire and Rescue	0.02620507%	0.02330911%	13,480,037,806	3,247,946,765	(296,318)	1,390,111,534	324,023	624,910	300,887	5.2	(56,984)	57,863
2860	Cosos County Airport District	0.00683014%	0.00607187%	13,480,037,806	3,247,946,765	(77,587)	1,390,111,534	84,406	75,782	(8,624)	5.2	(14,921)	(1,658)
2861	Mt Angel Fire District	0.00032084%	0.00035993%	13,480,037,806	3,247,946,765	3,999	1,390,111,534	5,003	7,480	2,477	5.2	769	476

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
2864	Tri-City Water and Sanitary Authority	0.00404227%	0.00401201%	13,480,037,806	3,247,946,765	(3,096)	1,390,111,534	55,771	47,920	(7,851)	5.2	(595)	(1,510)
2865	Tri-County Cooperative Weed Management Area	0.00028444%	0.00049929%	13,480,037,806	3,247,946,765	21,984	1,390,111,534	6,941	9,995	3,054	5.2	4,228	587
2866	Jefferson Behavioral Health	0.00004516%	0.00004314%	13,480,037,806	3,247,946,765	(206)	1,390,111,534	600	0	(600)	5.2	(40)	(115)
2867	West Multnomah Soil And Water Conservation District	0.00564977%	0.00764280%	13,480,037,806	3,247,946,765	203,928	1,390,111,534	106,243	114,576	8,333	5.2	39,217	1,602
2869	Nehalem Bay Fire & Rescue	0.00360749%	0.00338455%	13,480,037,806	3,247,946,765	(22,811)	1,390,111,534	47,049	58,173	11,124	5.2	(4,387)	2,139
2870	Clackamas River Water Providers	0.00061402%	0.00065497%	13,480,037,806	3,247,946,765	4,190	1,390,111,534	9,105	18,910	9,805	5.2	806	1,886
2872	Emergency Communications of Southern Oregon	0.00003365%	0.00003122%	13,480,037,806	3,247,946,765	(249)	1,390,111,534	434	0	(434)	5.2	(48)	(83)
2873	Mosier Fire District	0.00030316%	0.00045993%	13,480,037,806	3,247,946,765	16,041	1,390,111,534	6,394	3,346	(3,048)	5.2	3,085	(586)
2874	Umatilla-Morrow Radio and Data District	0.00074028%	0.00072913%	13,480,037,806	3,247,946,765	(1,141)	1,390,111,534	10,136	21,605	11,469	5.2	(219)	2,206
2876	Oregon Municipal Electric Utilities Association	0.00035775%	0.00039022%	13,480,037,806	3,247,946,765	3,322	1,390,111,534	5,424	4,481	(943)	5.2	639	(181)
2877	Mid-Columbia Fire And Rescue V1-801	0.01614745%	0.01286199%	13,480,037,806	3,247,946,765	(336,171)	1,390,111,534	178,796	292,682	113,886	5.2	(64,648)	21,901
2878	Yamhill Fire Protection District	0.00069337%	0.00047288%	13,480,037,806	3,247,946,765	(22,561)	1,390,111,534	6,574	10,103	3,529	5.2	(4,339)	679
2879	LaGrande Rural Fire Protection District	0.00066697%	0.00055322%	13,480,037,806	3,247,946,765	(11,639)	1,390,111,534	7,690	10,653	2,963	5.2	(2,238)	570
2880	Oregon Health & Science University	3.14539041%	3.01020182%	13,480,037,806	3,247,946,765	(13,832,620)	1,390,111,534	41,845,163	46,874,864	5,029,701	5.2	(2,660,119)	967,250
2881	Lake Chinook Fire and Rescue District	0.00027394%	0.00027226%	13,480,037,806	3,247,946,765	(171)	1,390,111,534	3,785	4,495	710	5.2	(33)	137
2883	Lane Fire Authority	0.00349545%	0.00310528%	13,480,037,806	3,247,946,765	(39,922)	1,390,111,534	460,200	668,847	208,647	5.2	(7,677)	40,317
2884	North Central Public Health District	0.01076174%	0.01296708%	13,480,037,806	3,247,946,765	225,653	1,390,111,534	180,257	205,742	25,485	5.2	43,395	4,901
2885	Siletz Rural Fire Protection District	0.00062002%	0.00063987%	13,480,037,806	3,247,946,765	2,031	1,390,111,534	8,895	10,277	1,382	5.2	391	266
2886	Idanha-Detroit Rural Fire Protection District	0.00000000%	0.00208116%	13,480,037,806	3,247,946,765	212,946	1,390,111,534	28,930	69,451	40,521	5.2	40,951	7,792
2887	Umatilla County Fire District #1	0.02900678%	0.02755517%	13,480,037,806	3,247,946,765	(148,530)	1,390,111,534	383,048	484,390	101,342	5.2	(28,563)	19,489
2888	Oak Lodge Water Services District	0.03089454%	0.02851282%	13,480,037,806	3,247,946,765	(243,700)	1,390,111,534	396,360	464,878	68,518	5.2	(46,865)	13,177
2889	Mid-Valley Behavioral Care Network	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	32,807	32,807	5.2	0	6,309
2900	Clatsop Community College	0.04170001%	0.04078398%	13,480,037,806	3,247,946,765	(93,729)	1,390,111,534	566,943	401,260	(166,683)	5.2	(18,025)	(31,862)
2901	Blue Mountain Community College	0.08584967%	0.08833420%	13,480,037,806	3,247,946,765	254,220	1,390,111,534	1,227,944	1,089,107	(138,837)	5.2	48,888	(26,699)
2902	Treasure Valley Community College	0.07302603%	0.06763026%	13,480,037,806	3,247,946,765	(562,100)	1,390,111,534	940,136	501,926	(438,210)	5.2	(106,173)	(84,271)
2903	Umpqua Community College	0.10503385%	0.09847682%	13,480,037,806	3,247,946,765	(670,921)	1,390,111,534	1,368,938	1,071,690	(297,248)	5.2	(129,023)	(57,163)
2904	Lane Community College	0.34664591%	0.32379515%	13,480,037,806	3,247,946,765	(2,338,110)	1,390,111,534	4,501,114	3,077,070	(1,424,044)	5.2	(449,637)	(273,855)
2905	Mt Hood Community College	0.21906501%	0.25573356%	13,480,037,806	3,247,946,765	3,751,959	1,390,111,534	3,554,982	1,049,760	(2,505,222)	5.2	721,531	(481,773)
2906	Klamath Community College	0.06427943%	0.07483601%	13,480,037,806	3,247,946,765	1,080,159	1,390,111,534	1,040,304	1,101,494	61,190	5.2	207,723	11,767
2908	Clackamas Community College	0.22748730%	0.23167492%	13,480,037,806	3,247,946,765	428,481	1,390,111,534	3,220,540	2,565,777	(654,763)	5.2	82,400	(125,916)
2910	Linn-Benton Community College	0.20641323%	0.21478045%	13,480,037,806	3,247,946,765	856,141	1,390,111,534	2,985,688	2,268,874	(716,814)	5.2	164,642	(137,849)
2918	Portland Community College	1.09277179%	1.09107316%	13,480,037,806	3,247,946,765	(173,805)	1,390,111,534	15,167,134	12,708,999	(2,457,135)	5.2	(33,424)	(472,526)
2919	Chemeketa Community College	0.35515661%	0.37300810%	13,480,037,806	3,247,946,765	1,826,683	1,390,111,534	5,185,229	3,819,369	(1,366,860)	5.2	351,285	(262,665)
2922	Rogue Community College	0.17414395%	0.17836182%	13,480,037,806	3,247,946,765	431,576	1,390,111,534	2,479,428	2,073,148	(406,280)	5.2	82,995	(78,131)
2925	Oregon Coast Community College	0.01426631%	0.01837754%	13,480,037,806	3,247,946,765	420,664	1,390,111,534	255,468	187,799	(67,669)	5.2	80,897	(13,013)
2926	Columbia Gorge Community College	0.04270759%	0.04243378%	13,480,037,806	3,247,946,765	(28,017)	1,390,111,534	589,877	500,488	(89,389)	5.2	(5,388)	(17,190)
2927	Tillamook Bay Community College	0.01466998%	0.01687116%	13,480,037,806	3,247,946,765	225,227	1,390,111,534	234,528	197,495	(37,033)	5.2	43,313	(7,122)
2928	Southwestern Community College	0.07992328%	0.08310683%	13,480,037,806	3,247,946,765	325,744	1,390,111,534	1,155,278	670,715	(484,563)	5.2	62,643	(93,185)
2929	Central Oregon Community College	0.23260946%	0.23274683%	13,480,037,806	3,247,946,765	14,056	1,390,111,534	3,235,441	3,151,644	(83,797)	5.2	2,703	(16,115)
3003	Baker School District 5J	0.09099255%	0.09632749%	13,480,037,806	3,247,946,765	545,876	1,390,111,534	1,339,060	1,092,459	(246,601)	5.2	104,976	(47,423)
3008	Huntington School District 16J	0.00718583%	0.00836680%	13,480,037,806	3,247,946,765	120,838	1,390,111,534	116,308	154,557	38,249	5.2	23,238	7,356
3016	Burnt River High School	0.00723969%	0.00481151%	13,480,037,806	3,247,946,765	(248,454)	1,390,111,534	66,885	67,673	788	5.2	(47,780)	152
3027	Pine-Eagle School District 61	0.01740812%	0.01868979%	13,480,037,806	3,247,946,765	131,142	1,390,111,534	259,809	263,976	4,167	5.2	25,220	801
3037	Alsea School	0.01506216%	0.01731840%	13,480,037,806	3,247,946,765	230,861	1,390,111,534	240,745	257,140	16,395	5.2	44,396	3,153
3039	Corvallis School District 509J	0.30274319%	0.33653173%	13,480,037,806	3,247,946,765	3,457,274	1,390,111,534	4,678,166	6,575,128	1,896,962	5.2	664,860	364,800
3043	Philomath School District 17J	0.06199441%	0.06680642%	13,480,037,806	3,247,946,765	492,369	1,390,111,534	928,684	847,951	(80,733)	5.2	94,686	(15,526)
3049	Monroe Elementary School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3075	West Linn School District	0.49772491%	0.53899422%	13,480,037,806	3,247,946,765	4,222,714	1,390,111,534	7,492,621	7,261,723	(230,898)	5.2	812,060	(44,403)
3083	Welches Elementary School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3109	Boring School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3116	Colton School District 53	0.04228882%	0.04041514%	13,480,037,806	3,247,946,765	(191,717)	1,390,111,534	561,816	724,434	162,618	5.2	(36,869)	31,273
3122	Oregon City School District 62	0.44020372%	0.44626850%	13,480,037,806	3,247,946,765	620,554	1,390,111,534	6,203,630	5,474,457	(729,173)	5.2	119,337	(140,226)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3160	Gladstone School District 115	0.04708857%	0.06410257%	13,480,037,806	3,247,946,765	1,740,888	1,390,111,534	891,097	0	(891,097)	5.2	334,786	(171,365)



Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
3174	Canby Union High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3179	Clatsop County School District 1C	0.05138608%	0.06075996%	13,480,037,806	3,247,946,765	959,144	1,390,111,534	844,631	0	(844,631)	5.2	184,451	(162,429)
3186	Jewell School District 8	0.02328885%	0.02100628%	13,480,037,806	3,247,946,765	(233,554)	1,390,111,534	292,011	407,836	115,825	5.2	(44,914)	22,274
3187	Seaside Schools	0.09096822%	0.09384368%	13,480,037,806	3,247,946,765	383,382	1,390,111,534	1,304,532	1,204,743	(99,789)	5.2	73,727	(19,190)
3195	Warrenton-Hammond School District	0.05349316%	0.05693240%	13,480,037,806	3,247,946,765	351,906	1,390,111,534	791,424	776,701	(14,723)	5.2	67,674	(2,831)
3230	Vernonia School District	0.04548267%	0.04186435%	13,480,037,806	3,247,946,765	(370,230)	1,390,111,534	581,961	721,063	139,102	5.2	(71,198)	26,750
3241	Coquille School District 8	0.06295319%	0.06405747%	13,480,037,806	3,247,946,765	112,991	1,390,111,534	890,470	1,201,006	310,536	5.2	21,729	59,718
3242	Coos Bay School District 9	0.15478485%	0.15008975%	13,480,037,806	3,247,946,765	(480,407)	1,390,111,534	2,086,415	2,307,744	221,329	5.2	(92,386)	42,563
3245	North Bend Public Schools	0.11554500%	0.11666403%	13,480,037,806	3,247,946,765	114,501	1,390,111,534	1,621,760	1,500,902	(120,858)	5.2	22,019	(23,242)
3252	Powers School District	0.00977201%	0.01149934%	13,480,037,806	3,247,946,765	176,742	1,390,111,534	195,854	159,854	35,282	5.2	33,989	6,785
3257	Myrtle Point School District 41	0.05928220%	0.04926254%	13,480,037,806	3,247,946,765	(1,025,221)	1,390,111,534	684,804	733,807	49,003	5.2	(197,158)	9,424
3264	Bandon School District	0.04501506%	0.04785185%	13,480,037,806	3,247,946,765	290,263	1,390,111,534	290,263	665,194	138,711	5.2	55,820	26,675
3274	Crook County School District	0.09111596%	0.10244756%	13,480,037,806	3,247,946,765	1,159,460	1,390,111,534	1,424,135	206,723	(1,217,412)	5.2	222,973	(234,118)
3275	Port Orford-Langlois School District 2Cj	0.02444627%	0.02184552%	13,480,037,806	3,247,946,765	(266,111)	1,390,111,534	303,677	267,644	(36,033)	5.2	(51,175)	(6,929)
3277	Curry County School District 3C	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3281	Ophir School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3283	Brookings-Harbor School District 17C	0.06134108%	0.06616341%	13,480,037,806	3,247,946,765	493,425	1,390,111,534	919,745	478,401	(441,344)	5.2	94,889	(84,874)
3288	Central Curry School District 1	0.03007642%	0.02911375%	13,480,037,806	3,247,946,765	(98,501)	1,390,111,534	404,714	565,259	160,545	5.2	(18,942)	30,874
3291	Bend-La Pine Public Schools	0.94035783%	0.95242985%	13,480,037,806	3,247,946,765	1,235,220	1,390,111,534	13,239,837	12,402,880	(836,957)	5.2	237,542	(160,953)
3296	Sisters School District	0.04244179%	0.04548348%	13,480,037,806	3,247,946,765	70,167	1,390,111,534	311,229	271,047	(40,182)	5.2	59,852	(69,466)
3307	Oakland School District	0.03825422%	0.03828382%	13,480,037,806	3,247,946,765	3,029	1,390,111,534	532,188	572,366	40,178	5.2	582	7,727
3310	Roseburg Public Schools	0.23755170%	0.26083462%	13,480,037,806	3,247,946,765	2,382,329	1,390,111,534	3,625,892	2,390,966	(1,234,926)	5.2	458,140	(237,486)
3316	Glide School District 12	0.03451999%	0.03880703%	13,480,037,806	3,247,946,765	438,654	1,390,111,534	539,461	455,380	(84,081)	5.2	84,357	(16,169)
3318	Days Creek School District 15	0.01527797%	0.01531292%	13,480,037,806	3,247,946,765	3,576	1,390,111,534	212,867	264,350	51,483	5.2	688	9,901
3319	South Umpqua School District	0.01800157%	0.02880186%	13,480,037,806	3,247,946,765	1,105,095	1,390,111,534	400,378	0	(400,378)	5.2	212,518	(76,996)
3320	Camas Valley School District 21	0.01548591%	0.01487348%	13,480,037,806	3,247,946,765	(62,665)	1,390,111,534	206,758	286,791	80,033	5.2	(12,051)	15,391
3321	North Douglas School District 22	0.02505237%	0.02265123%	13,480,037,806	3,247,946,765	(245,687)	1,390,111,534	314,877	377,502	62,625	5.2	(47,248)	12,043
3324	Yoncalla School District 32	0.02101200%	0.01661294%	13,480,037,806	3,247,946,765	(450,116)	1,390,111,534	230,938	309,437	78,499	5.2	(86,561)	15,096
3325	Elkton School District 34	0.01720115%	0.01690088%	13,480,037,806	3,247,946,765	(30,724)	1,390,111,534	234,941	296,865	61,924	5.2	(5,908)	11,908
3331	Umpqua School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3335	Riddle School District	0.02922692%	0.02779784%	13,480,037,806	3,247,946,765	(146,225)	1,390,111,534	386,421	459,279	72,858	5.2	(28,120)	14,011
3338	Glendale 77	0.02317784%	0.02106097%	13,480,037,806	3,247,946,765	(216,600)	1,390,111,534	292,771	372,725	79,954	5.2	(41,654)	15,376
3349	Winston-Dillard Schools	0.01022929%	0.01491368%	13,480,037,806	3,247,946,765	479,312	1,390,111,534	207,317	0	(207,317)	5.2	92,175	(39,869)
3353	Sutherlin School District 130	0.04620417%	0.04998387%	13,480,037,806	3,247,946,765	386,742	1,390,111,534	694,832	255,612	(439,220)	5.2	74,373	(84,465)
3361	Arlington Public Schools	0.01420667%	0.01495106%	13,480,037,806	3,247,946,765	76,167	1,390,111,534	207,836	244,897	37,061	5.2	14,648	7,127
3364	Condon Admin School District 25J	0.00938501%	0.00964400%	13,480,037,806	3,247,946,765	26,500	1,390,111,534	134,062	169,679	35,617	5.2	5,096	6,849
3370	Prairie City School District 4	0.01442352%	0.01122386%	13,480,037,806	3,247,946,765	(327,392)	1,390,111,534	156,024	236,059	80,035	5.2	(62,960)	15,391
3372	Monument School District 8	0.00759245%	0.00705522%	13,480,037,806	3,247,946,765	(54,970)	1,390,111,534	98,075	110,388	12,313	5.2	(10,571)	2,368
3375	Dayville School District 16J	0.00819378%	0.00786788%	13,480,037,806	3,247,946,765	(33,346)	1,390,111,534	109,372	128,085	18,713	5.2	(6,413)	3,599
3376	Long Creek Schools	0.00521581%	0.00561781%	13,480,037,806	3,247,946,765	41,133	1,390,111,534	78,094	81,990	3,896	5.2	7,910	749
3392	Burns-Slater School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3394	Crane Elementary School	0.00377761%	0.00343437%	13,480,037,806	3,247,946,765	(35,121)	1,390,111,534	47,742	96,512	48,770	5.2	(6,754)	9,379
3395	Pine Creek School	0.00046977%	0.00048403%	13,480,037,806	3,247,946,765	1,459	1,390,111,534	6,729	8,789	2,060	5.2	281	396
3396	Diamond School District 7	0.00168636%	0.00071328%	13,480,037,806	3,247,946,765	(99,567)	1,390,111,534	9,915	10,807	892	5.2	(19,148)	172
3397	Suntex School District	0.00161834%	0.00116164%	13,480,037,806	3,247,946,765	(46,730)	1,390,111,534	16,148	27,338	11,190	5.2	(8,987)	2,152
3398	Drewsey School	0.00000000%	0.00070123%	13,480,037,806	3,247,946,765	71,750	1,390,111,534	9,748	9,210	(538)	5.2	13,798	(103)
3399	Frenchglen School District	0.00153570%	0.00142415%	13,480,037,806	3,247,946,765	(11,414)	1,390,111,534	19,797	20,111	214	5.2	(2,195)	41
3405	Fields-Trout Creek 33	0.00189562%	0.00194318%	13,480,037,806	3,247,946,765	4,866	1,390,111,534	27,012	28,995	1,983	5.2	936	381
3407	Crane Union High School	0.00855953%	0.00726665%	13,480,037,806	3,247,946,765	(132,289)	1,390,111,534	101,015	142,197	41,182	5.2	(25,440)	7,920
3408	Burns Union High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3409	Hood River County School District	0.24659758%	0.24831787%	13,480,037,806	3,247,946,765	176,022	1,390,111,534	3,451,895	2,894,119	(557,776)	5.2	33,850	(107,265)
3414	Phoenix-Talent School District	0.11036155%	0.11154387%	13,480,037,806	3,247,946,765	120,976	1,390,111,534	1,550,584	1,234,729	(315,855)	5.2	23,265	(60,741)
3415	Ashland Public Schools	0.21632438%	0.20283236%	13,480,037,806	3,247,946,765	(1,380,515)	1,390,111,534	2,819,596	3,552,984	733,388	5.2	(265,484)	141,036
3416	Central Point School District 6	0.30187973%	0.29643702%	13,480,037,806	3,247,946,765	(556,903)	1,390,111,534	4,120,805	5,625,081	1,504,276	5.2	(107,097)	289,284

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
3417	Eagle Point School District 9	0.25803947%	0.25625398%	13,480,037,806	3,247,946,765	(182,693)	1,390,111,534	3,562,216	4,286,886	724,670	5.2	(35,133)	139,360
3424	Rogue River School District	0.05054947%	0.05053152%	13,480,037,806	3,247,946,765	(1,837)	1,390,111,534	702,444	940,948	238,504	5.2	(353)	45,866
3432	Prospect School District	0.01732097%	0.01700003%	13,480,037,806	3,247,946,765	(32,839)	1,390,111,534	236,319	282,420	46,101	5.2	(6,315)	8,866
3439	Butte Falls School District	0.01635218%	0.01612035%	13,480,037,806	3,247,946,765	(23,721)	1,390,111,534	224,091	276,390	52,299	5.2	(4,562)	10,058
3440	Pinehurst School	0.00156336%	0.00150353%	13,480,037,806	3,247,946,765	(6,122)	1,390,111,534	20,901	28,261	7,360	5.2	(1,177)	1,415
3445	Culver School District 4	0.05457154%	0.04998822%	13,480,037,806	3,247,946,765	(468,969)	1,390,111,534	694,892	818,015	123,123	5.2	(90,186)	23,678
3446	Ashwood School	0.00052103%	0.00048387%	13,480,037,806	3,247,946,765	(3,802)	1,390,111,534	6,726	9,130	2,404	5.2	(731)	462
3447	Madras School District	0.19314068%	0.19972694%	13,480,037,806	3,247,946,765	673,912	1,390,111,534	2,776,427	2,558,946	(217,481)	5.2	129,598	(41,823)
3451	Black Butte School District	0.00247203%	0.00205440%	13,480,037,806	3,247,946,765	(42,733)	1,390,111,534	28,558	38,787	10,229	5.2	(8,218)	1,967
3453	Josephine County School District Cu	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3454	Grants Pass School District	0.47519853%	0.46301458%	13,480,037,806	3,247,946,765	(1,246,673)	1,390,111,534	6,436,419	8,065,932	1,629,513	5.2	(239,745)	313,368
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3456	Klamath County School District	0.51193830%	0.46377971%	13,480,037,806	3,247,946,765	(4,927,631)	1,390,111,534	6,447,055	8,178,371	1,731,316	5.2	(947,621)	332,945
3457	Klamath Falls City Schools	0.23646445%	0.22338590%	13,480,037,806	3,247,946,765	(1,338,209)	1,390,111,534	3,105,313	3,799,196	693,883	5.2	(257,348)	133,439
3460	Union School District 5	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3461	Lake County School District 7	0.05830995%	0.05432622%	13,480,037,806	3,247,946,765	(407,619)	1,390,111,534	755,195	958,932	203,737	5.2	(78,388)	39,180
3462	Paisley School District	0.01034150%	0.01185569%	13,480,037,806	3,247,946,765	154,933	1,390,111,534	164,807	210,541	45,734	5.2	29,795	8,795
3463	North Lake School District 14	0.01712229%	0.01752385%	13,480,037,806	3,247,946,765	41,088	1,390,111,534	243,601	476,086	58,275	5.2	7,902	11,207
3464	Plush School District	0.00140095%	0.00166076%	13,480,037,806	3,247,946,765	26,584	1,390,111,534	23,086	23,268	182	5.2	5,112	35
3465	Adel School District 21	0.00128174%	0.00114301%	13,480,037,806	3,247,946,765	(14,195)	1,390,111,534	15,889	24,440	8,551	5.2	(2,730)	1,644
3470	Pleasant Hill School District	0.06232300%	0.05880938%	13,480,037,806	3,247,946,765	(359,516)	1,390,111,534	817,516	1,020,007	202,491	5.2	(69,138)	38,941
3473	Eugene School District 4J	1.11662335%	1.08935666%	13,480,037,806	3,247,946,765	(2,789,952)	1,390,111,534	15,143,273	17,074,505	1,931,232	5.2	(536,529)	371,391
3477	Springfield School District 19	0.5842313%	0.56694852%	13,480,037,806	3,247,946,765	872,326	1,390,111,534	7,881,217	7,005,873	(875,344)	5.2	167,755	(168,335)
3494	Fern Ridge School District	0.05836260%	0.05893781%	13,480,037,806	3,247,946,765	58,856	1,390,111,534	819,301	691,743	(127,558)	5.2	11,318	(24,530)
3498	Mapleton School District	0.01952654%	0.01723605%	13,480,037,806	3,247,946,765	(234,365)	1,390,111,534	239,600	280,944	41,344	5.2	(45,070)	7,951
3502	Creswell School District 40	0.08128023%	0.07828967%	13,480,037,806	3,247,946,765	(305,997)	1,390,111,534	1,088,314	1,170,745	82,431	5.2	(58,846)	15,852
3506	South Lane School District	0.12209623%	0.12836873%	13,480,037,806	3,247,946,765	641,808	1,390,111,534	1,784,469	877,319	(907,150)	5.2	123,425	(174,452)
3510	Bethel School District	0.40884065%	0.39808978%	13,480,037,806	3,247,946,765	(1,100,038)	1,390,111,534	5,533,892	6,471,892	938,000	5.2	(211,546)	180,385
3517	Crow-Applegate-Lorane District 66	0.02644327%	0.02506281%	13,480,037,806	3,247,946,765	(141,250)	1,390,111,534	348,401	471,699	123,298	5.2	(27,163)	23,711
3519	McKenzie School District	0.02347842%	0.02222406%	13,480,037,806	3,247,946,765	(128,347)	1,390,111,534	308,939	333,032	24,093	5.2	(24,682)	4,633
3520	Junction City School District 69	0.10942923%	0.10709230%	13,480,037,806	3,247,946,765	(239,117)	1,390,111,534	1,488,702	1,840,095	351,393	5.2	(45,984)	67,576
3522	Lowell School District	0.02471053%	0.02498604%	13,480,037,806	3,247,946,765	28,191	1,390,111,534	347,334	472,097	124,763	5.2	5,421	23,993
3524	Oakridge School District	0.04049214%	0.04295172%	13,480,037,806	3,247,946,765	251,666	1,390,111,534	597,077	727,576	130,499	5.2	48,397	25,096
3527	Marcola School District 79	0.02052073%	0.02022314%	13,480,037,806	3,247,946,765	(30,449)	1,390,111,534	281,124	369,010	87,886	5.2	(5,856)	16,901
3533	Triangle Lake Schools	0.02311109%	0.02060844%	13,480,037,806	3,247,946,765	(256,073)	1,390,111,534	286,480	341,074	54,594	5.2	(49,245)	10,499
3537	Siuslaw School District 97J	0.07017561%	0.07323307%	13,480,037,806	3,247,946,765	312,842	1,390,111,534	1,018,021	700,037	(317,984)	5.2	60,162	(61,151)
3579	Lincoln County School District	0.00461119%	0.004711729%	13,480,037,806	3,247,946,765	4,349,263	1,390,111,534	654,983	0	(654,983)	5.2	836,397	(125,958)
3582	Linn County School District 5	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3613	Harris School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3615	Central Linn School District 552C	0.05404911%	0.05083643%	13,480,037,806	3,247,946,765	(328,724)	1,390,111,534	706,683	750,941	44,258	5.2	(63,216)	8,511
3618	Sweet Home School District 55	0.06646075%	0.07198516%	13,480,037,806	3,247,946,765	565,263	1,390,111,534	1,000,674	138,624	(862,050)	5.2	108,704	(165,779)
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3647	Scio School District 95C	0.04794694%	0.04820361%	13,480,037,806	3,247,946,765	26,262	1,390,111,534	670,084	702,739	32,655	5.2	5,050	6,280
3665	Santiam Canyon School District	0.01904239%	0.02450392%	13,480,037,806	3,247,946,765	558,828	1,390,111,534	340,632	69,723	(270,909)	5.2	107,467	(52,098)
3676	Harrisburg High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3684	Ontario School District 8C	0.14188113%	0.13216765%	13,480,037,806	3,247,946,765	(993,892)	1,390,111,534	1,837,278	1,810,767	(26,511)	5.2	(191,133)	(5,098)
3687	Juntura Grade School	0.00095746%	0.00113602%	13,480,037,806	3,247,946,765	18,270	1,390,111,534	15,792	20,692	4,900	5.2	3,513	942
3689	Vale School District 15	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3694	Nysa School District 26	0.08681400%	0.08227243%	13,480,037,806	3,247,946,765	(464,697)	1,390,111,534	1,143,679	1,456,460	312,781	5.2	(89,365)	60,150
3696	Annex Elementary School	0.00327549%	0.00407684%	13,480,037,806	3,247,946,765	81,995	1,390,111,534	56,673	109,605	52,932	5.2	15,768	10,179
3707	Adrian School District 61	0.02023467%	0.02110338%	13,480,037,806	3,247,946,765	88,887	1,390,111,534	293,361	385,387	92,026	5.2	17,094	17,697
3709	Harper School District 66	0.01058190%	0.01130309%	13,480,037,806	3,247,946,765	73,793	1,390,111,534	157,126	199,194	42,068	5.2	14,191	8,090
3712	W W Jones School	0.00180961%	0.00146416%	13,480,037,806	3,247,946,765	(35,347)	1,390,111,534	20,353	22,746	2,393	5.2	(6,798)	460
3715	Vale High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
3729	Jefferson School District 14Cj	0.03593179%	0.04490220%	13,480,037,806	3,247,946,765	917,861	1,390,111,534	624,191	274,062	(350,129)	5.2	176,512	(67,332)
3730	North Marion School District 15	0.09197140%	0.09095594%	13,480,037,806	3,247,946,765	(103,902)	1,390,111,534	1,264,389	901,577	(362,812)	5.2	(19,981)	(69,772)
3732	Marion Elementary School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3735	Salem-Keizer Public Schools	2.32538893%	2.44257974%	13,480,037,806	3,247,946,765	11,991,070	1,390,111,534	33,954,583	27,960,766	(5,993,817)	5.2	2,305,975	(1,152,657)
3750	St Paul School District	0.02366176%	0.02152584%	13,480,037,806	3,247,946,765	(218,549)	1,390,111,534	299,233	375,094	75,861	5.2	(42,029)	14,589
3759	Eldridge Elementary	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3780	Mt Angel School District 91	0.06057674%	0.05648394%	13,480,037,806	3,247,946,765	(418,779)	1,390,111,534	785,190	1,205,675	420,485	5.2	(80,534)	80,862
3781	Silver Crest School District 93	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3786	Woodburn School District	0.44310204%	0.40907753%	13,480,037,806	3,247,946,765	(3,481,419)	1,390,111,534	5,686,634	7,311,745	1,625,111	5.2	(669,504)	312,521
3794	Detroit School District 123J	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3809	Morrow County Schools	0.11743264%	0.12268672%	13,480,037,806	3,247,946,765	537,602	1,390,111,534	1,705,482	1,659,761	(45,721)	5.2	103,385	(8,792)
3818	Portland Public Schools	2.10166542%	2.28578454%	13,480,037,806	3,247,946,765	18,839,236	1,390,111,534	31,774,955	0	(31,774,955)	5.2	3,622,930	(6,110,568)
3820	Parkrose School District	0.24202589%	0.22680360%	13,480,037,806	3,247,946,765	(1,557,558)	1,390,111,534	3,152,823	3,999,179	846,356	5.2	(299,530)	162,761
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3823	Orient School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3824	Reynolds School District	0.63441339%	0.60685966%	13,480,037,806	3,247,946,765	(2,819,323)	1,390,111,534	8,436,026	5,387,104	(3,048,922)	5.2	(542,178)	(586,331)
3842	Corbett School District 39	0.08542246%	0.08128783%	13,480,037,806	3,247,946,765	(423,059)	1,390,111,534	1,129,992	1,331,102	201,110	5.2	(81,358)	38,675
3843	David Douglas School District	0.93785858%	0.92908478%	13,480,037,806	3,247,946,765	(897,744)	1,390,111,534	12,915,315	14,525,342	1,610,027	5.2	(172,643)	309,621
3847	Riverdale School	0.04580344%	0.04803687%	13,480,037,806	3,247,946,765	228,526	1,390,111,534	667,766	554,827	(112,939)	5.2	43,947	(21,719)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3850	Dallas School District	0.21877476%	0.21340826%	13,480,037,806	3,247,946,765	(549,105)	1,390,111,534	2,966,613	3,784,566	817,953	5.2	(105,597)	157,299
3859	Central School District 13J	0.14387448%	0.15810086%	13,480,037,806	3,247,946,765	1,455,656	1,390,111,534	2,197,778	1,441,026	(756,752)	5.2	279,934	(145,529)
3865	Perrydale School District 21	0.02234917%	0.02063283%	13,480,037,806	3,247,946,765	(175,617)	1,390,111,534	286,819	400,343	113,524	5.2	(33,772)	21,832
3887	Falls City School District	0.00734649%	0.00586711%	13,480,037,806	3,247,946,765	(151,372)	1,390,111,534	81,559	13,557	(68,002)	5.2	(29,110)	(13,077)
3894	Sherman County School District 9	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3902	Tillamook Public Schools	0.06103374%	0.06841114%	13,480,037,806	3,247,946,765	754,862	1,390,111,534	950,991	108,510	(842,481)	5.2	145,166	(162,016)
3920	Neah-Kah-Nie School District	0.08062174%	0.07354062%	13,480,037,806	3,247,946,765	(724,547)	1,390,111,534	1,022,297	1,378,291	355,994	5.2	(139,336)	68,460
3927	Echo School District	0.01608316%	0.01585120%	13,480,037,806	3,247,946,765	(23,734)	1,390,111,534	220,349	214,543	(5,806)	5.2	(4,564)	(1,117)
3928	Umatilla School District 6R	0.07662361%	0.07199503%	13,480,037,806	3,247,946,765	(473,600)	1,390,111,534	1,000,811	856,259	(144,552)	5.2	(91,077)	(27,798)
3929	Ferdale School District 10	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3931	Pendleton School District 16R	0.09654032%	0.11862870%	13,480,037,806	3,247,946,765	2,260,103	1,390,111,534	1,649,071	314,837	(1,334,234)	5.2	434,635	(256,583)
3935	Athena-Weston School District 29Rj	0.04865426%	0.04177994%	13,480,037,806	3,247,946,765	(703,387)	1,390,111,534	580,788	678,026	97,238	5.2	(135,267)	18,700
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3942	Stanfield School District	0.01633601%	0.02194009%	13,480,037,806	3,247,946,765	573,414	1,390,111,534	304,992	90,421	(214,571)	5.2	110,272	(41,264)
3944	Kiah School	0.00542135%	0.00534526%	13,480,037,806	3,247,946,765	(7,786)	1,390,111,534	74,305	110,313	36,008	5.2	(1,497)	6,925
3957	Helix School District	0.01405897%	0.01316506%	13,480,037,806	3,247,946,765	(91,465)	1,390,111,534	183,009	223,012	40,003	5.2	(17,589)	7,693
3958	Pilot Rock School District 2R	0.01516516%	0.01638310%	13,480,037,806	3,247,946,765	124,621	1,390,111,534	227,743	152,777	(74,966)	5.2	23,966	(14,417)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
3965	La Grande Public Schools	0.09160639%	0.09932358%	13,480,037,806	3,247,946,765	789,630	1,390,111,534	1,380,709	992,709	(388,000)	5.2	151,852	(74,615)
3966	Union County School District	0.01457723%	0.01495281%	13,480,037,806	3,247,946,765	38,429	1,390,111,534	207,861	171,719	(36,142)	5.2	7,390	(6,950)
3967	North Powder School District	0.01549763%	0.01928459%	13,480,037,806	3,247,946,765	387,486	1,390,111,534	268,077	353,239	85,162	5.2	74,517	16,377
3969	Imbler School District	0.02426563%	0.02365393%	13,480,037,806	3,247,946,765	(62,589)	1,390,111,534	328,816	416,346	87,530	5.2	(12,036)	16,833
3970	Cove School District	0.02043567%	0.02022944%	13,480,037,806	3,247,946,765	(21,102)	1,390,111,534	281,212	353,582	72,370	5.2	(4,058)	13,917
3973	Elgin School District 23	0.02879653%	0.02472106%	13,480,037,806	3,247,946,765	(417,006)	1,390,111,534	343,650	499,541	155,891	5.2	(80,193)	29,979
3986	Joseph School District 6	0.02288637%	0.02255527%	13,480,037,806	3,247,946,765	(33,878)	1,390,111,534	313,543	384,895	71,352	5.2	(6,515)	13,722
3990	Wallowa School	0.02005612%	0.01612226%	13,480,037,806	3,247,946,765	(402,516)	1,390,111,534	224,117	236,796	11,679	5.2	(77,077)	2,246
3993	Enterprise School District 21	0.02629753%	0.02539273%	13,480,037,806	3,247,946,765	(392,580)	1,390,111,534	352,987	487,923	134,936	5.2	(17,804)	25,949
4003	Troy School District 54	0.00076608%	0.00072987%	13,480,037,806	3,247,946,765	(3,705)	1,390,111,534	10,146	10,573	427	5.2	(712)	82
4008	Chenoweth School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4012	Dufur Schools	0.02397756%	0.02473521%	13,480,037,806	3,247,946,765	77,524	1,390,111,534	343,847	468,536	124,689	5.2	14,908	23,979

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
4022	Maupin Grade School 84	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4034	Gaston Public Schools	0.02662587%	0.02981188%	13,480,037,806	3,247,946,765	325,995	1,390,111,534	414,418	142,236	(272,182)	5.2	62,691	(52,343)
4035	Banks School District	0.06140261%	0.05359883%	13,480,037,806	3,247,946,765	(798,489)	1,390,111,534	745,084	920,458	175,374	5.2	(153,556)	33,726
4047	Reedville School District 29	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4055	Groner School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4062	Beaverton School District	2.43588356%	2.60028624%	13,480,037,806	3,247,946,765	16,821,831	1,390,111,534	36,146,879	35,941,133	(205,746)	5.2	3,234,968	(39,567)
4080	North Plains School District 70	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4109	Spray School District 1	0.00766498%	0.00387616%	13,480,037,806	3,247,946,765	(387,675)	1,390,111,534	53,883	86,448	32,565	5.2	(74,553)	6,262
4114	Fossil School District 21J	0.01646454%	0.01867449%	13,480,037,806	3,247,946,765	226,124	1,390,111,534	259,596	186,033	(73,563)	5.2	43,485	(14,147)
4128	Yamhill Grade School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4135	Newberg School District 29Jt	0.23130277%	0.25596141%	13,480,037,806	3,247,946,765	2,523,094	1,390,111,534	3,558,149	1,996,001	(1,562,148)	5.2	485,210	(300,413)
4142	McMinnville Schools	0.38384646%	0.39832601%	13,480,037,806	3,247,946,765	1,481,561	1,390,111,534	5,537,176	5,158,182	(378,994)	5.2	284,916	(72,883)
4144	Sheridan School District 48J	0.06161424%	0.05553047%	13,480,037,806	3,247,946,765	(622,496)	1,390,111,534	771,935	941,566	169,631	5.2	(119,711)	32,621
4166	Yamhill-Carlton School District 1	0.02330264%	0.02298552%	13,480,037,806	3,247,946,765	(32,448)	1,390,111,534	319,524	3,046	(316,478)	5.2	(6,240)	(60,861)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4203	Victor Point School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4219	Grant County Education Service District	0.00894340%	0.00807366%	13,480,037,806	3,247,946,765	(88,992)	1,390,111,534	112,233	131,226	18,993	5.2	(17,114)	3,652
4220	Jefferson County Education Service District	0.01446783%	0.01216181%	13,480,037,806	3,247,946,765	(235,954)	1,390,111,534	169,063	225,244	56,181	5.2	(45,376)	10,804
4221	Marion Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4223	InterMountain Education Service District	0.08514505%	0.09154898%	13,480,037,806	3,247,946,765	655,256	1,390,111,534	1,272,633	1,061,451	(211,182)	5.2	126,011	(40,612)
4224	Wallowa County Region 18	0.01386752%	0.01374634%	13,480,037,806	3,247,946,765	(12,399)	1,390,111,534	191,089	245,998	54,909	5.2	(2,384)	10,559
4225	Washington County Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4226	North Central Education Service District	0.00843683%	0.00807471%	13,480,037,806	3,247,946,765	(37,053)	1,390,111,534	112,247	139,051	26,804	5.2	(7,126)	5,155
4227	Cascade School District Uh5	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4232	South Coast Education Service District Region 7	0.06503425%	0.06090739%	13,480,037,806	3,247,946,765	(422,264)	1,390,111,534	846,681	1,014,261	167,580	5.2	(81,205)	32,227
4237	Douglas Education Service District	0.11610577%	0.12231093%	13,480,037,806	3,247,946,765	634,918	1,390,111,534	1,700,258	1,727,685	27,427	5.2	122,100	5,274
4238	Multnomah Education Service District	0.14250332%	0.17013957%	13,480,037,806	3,247,946,765	2,827,766	1,390,111,534	2,365,130	1,077,050	(1,288,080)	5.2	543,801	(247,708)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4252	High Desert Education Service District	0.11412590%	0.12701772%	13,480,037,806	3,247,946,765	1,319,103	1,390,111,534	1,765,688	1,499,023	(266,665)	5.2	253,674	(51,282)
4254	Willamette Education Service District	0.10659328%	0.11920764%	13,480,037,806	3,247,946,765	1,290,712	1,390,111,534	1,657,119	702,360	(954,759)	5.2	248,214	(183,608)
4258	Hermiston School District 8R	0.24299212%	0.25625848%	13,480,037,806	3,247,946,765	1,357,426	1,390,111,534	3,562,279	3,317,927	(244,352)	5.2	261,043	(46,991)
4259	Clackamas Education Service District	0.14031968%	0.14464271%	13,480,037,806	3,247,946,765	442,336	1,390,111,534	2,010,695	1,354,255	(656,440)	5.2	85,065	(126,238)
4260	Greater Albany School District 8J	0.50779483%	0.52040417%	13,480,037,806	3,247,946,765	1,290,199	1,390,111,534	7,234,198	7,133,030	(101,168)	5.2	248,115	(19,455)
4268	Lake Oswego School District	0.31657479%	0.34728825%	13,480,037,806	3,247,946,765	3,142,629	1,390,111,534	4,827,694	3,433,002	(1,394,692)	5.2	604,352	(268,210)
4270	Silver Falls School District	0.19727372%	0.20247023%	13,480,037,806	3,247,946,765	531,712	1,390,111,534	2,814,562	2,438,098	(376,464)	5.2	102,252	(72,397)
4271	Malheur Education Service District Region 14	0.02726612%	0.02841704%	13,480,037,806	3,247,946,765	117,763	1,390,111,534	395,029	586,195	191,166	5.2	22,647	36,763
4272	Linn-Benton-Lincoln Education Service District	0.16130741%	0.16277295%	13,480,037,806	3,247,946,765	149,955	1,390,111,534	2,262,726	2,811,803	549,077	5.2	28,838	105,592
4273	Double O School District	0.00074572%	0.00068536%	13,480,037,806	3,247,946,765	(6,177)	1,390,111,534	9,527	11,478	1,951	5.2	(1,188)	375
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4276	Lane County Education Service District	0.08189010%	0.08356990%	13,480,037,806	3,247,946,765	171,879	1,390,111,534	1,161,715	1,191,199	29,484	5.2	33,054	5,670
4277	Mitchell School	0.00852905%	0.00804915%	13,480,037,806	3,247,946,765	(49,104)	1,390,111,534	111,892	3,889	(115,781)	5.2	(9,443)	748
4279	St Helens School District 502	0.09285862%	0.10435071%	13,480,037,806	3,247,946,765	1,175,881	1,390,111,534	1,450,591	229,066	(1,221,525)	5.2	226,131	(234,909)
4280	Northwest Regional Education Service District	0.36301371%	0.36252534%	13,480,037,806	3,247,946,765	(49,970)	1,390,111,534	5,039,507	6,300,496	1,260,989	5.2	(9,610)	242,498
4286	Southern Oregon Education Service District	0.15117423%	0.16220600%	13,480,037,806	3,247,946,765	1,128,781	1,390,111,534	2,254,844	2,976,099	721,255	5.2	217,073	138,703
4288	Medford School District 549C	0.75042472%	0.74245462%	13,480,037,806	3,247,946,765	(815,507)	1,390,111,534	10,320,947	11,376,122	1,055,175	5.2	(156,828)	202,917
4291	Dayton Public Schools	0.03638061%	0.03937693%	13,480,037,806	3,247,946,765	306,586	1,390,111,534	547,383	548,541	(298,842)	5.2	58,959	(57,470)
4293	Lake County Education Service District	0.00726491%	0.00679640%	13,480,037,806	3,247,946,765	(47,938)	1,390,111,534	94,478	130,710	36,232	5.2	(9,219)	6,968
4294	Harney Education Service District Region XVII	0.01654631%	0.01530665%	13,480,037,806	3,247,946,765	(126,844)	1,390,111,534	212,780	242,994	30,214	5.2	(24,393)	5,810
4295	Wasco County Education Service District	0.02085765%	0.02202540%	13,480,037,806	3,247,946,765	119,485	1,390,111,534	306,178	473,543	167,365	5.2	22,978	32,186
4297	Yamhill Education Service District	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4306	Amity School District	0.02351608%	0.02633210%	13,480,037,806	3,247,946,765	288,138	1,390,111,534	366,046	27,608	(338,438)	5.2	55,411	(65,084)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
4307	Columbia School District 5J	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	875	875	5.2	0	168
4309	Scappoose School District	0.14399742%	0.13998414%	13,480,037,806	3,247,946,765	(410,643)	1,390,111,534	1,945,936	2,384,909	438,973	5.2	(78,970)	84,418
4311	Redmond School District 2J	0.37618526%	0.37845635%	13,480,037,806	3,247,946,765	232,380	1,390,111,534	5,260,965	5,106,339	(154,626)	5.2	44,688	(29,736)
4312	Reedsport School District	0.02043034%	0.03054015%	13,480,037,806	3,247,946,765	1,034,445	1,390,111,534	424,542	202,527	(222,015)	5.2	198,932	(42,695)
4313	Forest Grove School District	0.36976841%	0.38230260%	13,480,037,806	3,247,946,765	1,282,510	1,390,111,534	5,314,433	5,408,383	92,950	5.2	246,637	18,067
4314	Willamina School District 30J	0.05505168%	0.05154057%	13,480,037,806	3,247,946,765	(359,260)	1,390,111,534	716,471	807,129	90,658	5.2	(69,088)	17,434
4315	John Day School District	0.03479999%	0.03003081%	13,480,037,806	3,247,946,765	(487,987)	1,390,111,534	417,462	381,568	(35,894)	5.2	(93,844)	(6,903)
4316	Tigard-Tualatin School District 23J	0.79423149%	0.81680344%	13,480,037,806	3,247,946,765	2,309,582	1,390,111,534	11,354,479	12,826,339	1,471,860	5.2	444,150	283,050
4317	Sherwood School District 88J	0.31832337%	0.31518043%	13,480,037,806	3,247,946,765	(321,589)	1,390,111,534	4,381,360	4,855,707	474,347	5.2	(61,844)	91,221
4320	Rainier School District 13	0.04020844%	0.04258651%	13,480,037,806	3,247,946,765	243,327	1,390,111,534	592,000	388,260	(203,740)	5.2	46,794	(39,181)
4321	North Clackamas School District 12	0.70273021%	0.84187808%	13,480,037,806	3,247,946,765	14,237,736	1,390,111,534	11,703,044	6,642,666	(5,060,378)	5.2	2,738,026	(973,150)
4323	Estacada School District 108	0.08537178%	0.09679336%	13,480,037,806	3,247,946,765	1,168,666	1,390,111,534	1,345,536	920,446	(425,090)	5.2	224,743	(81,748)
4324	Centennial School District 28	0.51666941%	0.50222617%	13,480,037,806	3,247,946,765	(1,477,845)	1,390,111,534	6,981,504	8,536,892	1,555,388	5.2	(284,201)	299,113
4326	Harney County School District 3	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4327	Jordan Valley School District 3	0.00504501%	0.00684238%	13,480,037,806	3,247,946,765	183,908	1,390,111,534	95,117	127,330	32,213	5.2	35,367	6,195
4329	Gervais School District 1	0.02364458%	0.03489225%	13,480,037,806	3,247,946,765	(158,967)	1,390,111,534	485,041	130,749	(354,292)	5.2	(30,571)	(68,133)
4330	Vale School District 84	0.07460364%	0.07329552%	13,480,037,806	3,247,946,765	(133,848)	1,390,111,534	1,018,889	1,234,639	215,750	5.2	(25,740)	41,490
4331	Molalla River School District	0.04506986%	0.07198569%	13,480,037,806	3,247,946,765	2,754,052	1,390,111,534	1,000,681	0	(1,000,681)	5.2	529,625	(192,439)
4332	Gresham-Barlow School District 10	0.52578290%	0.55925445%	13,480,037,806	3,247,946,765	3,424,840	1,390,111,534	7,774,261	5,887,190	(1,887,071)	5.2	658,623	(362,898)
4333	Canby School District	0.15645220%	0.19207167%	13,480,037,806	3,247,946,765	3,644,617	1,390,111,534	2,670,010	693,663	(1,976,347)	5.2	700,888	(380,067)
4334	Cascade School District 5	0.07804980%	0.08769781%	13,480,037,806	3,247,946,765	987,193	1,390,111,534	1,219,097	586,839	(632,258)	5.2	189,845	(121,588)
4335	Milton-Freewater Unified School District 7	0.04947276%	0.05615941%	13,480,037,806	3,247,946,765	684,184	1,390,111,534	780,678	151,084	(629,594)	5.2	131,574	(121,076)
4336	Nestucca Valley School District 101	0.03432688%	0.03251111%	13,480,037,806	3,247,946,765	(185,791)	1,390,111,534	480,570	451,941	28,629	5.2	(35,729)	5,066
4337	Sherman County School District	0.02063458%	0.01839277%	13,480,037,806	3,247,946,765	(229,384)	1,390,111,534	255,680	266,588	10,908	5.2	(44,112)	2,098
4338	Three Rivers U J School District	0.24404680%	0.24852676%	13,480,037,806	3,247,946,765	458,393	1,390,111,534	3,454,799	3,788,324	333,525	5.2	88,152	64,139
4339	Lebanon Community School District	0.26393540%	0.27281717%	13,480,037,806	3,247,946,765	908,791	1,390,111,534	3,792,463	4,425,271	632,808	5.2	174,768	121,694
4340	Monroe School District 1J	0.02785234%	0.02721904%	13,480,037,806	3,247,946,765	(64,800)	1,390,111,534	378,375	310,988	(67,387)	5.2	(12,462)	(12,959)
4341	Hillsboro School District 1J	1.17474591%	1.24558859%	13,480,037,806	3,247,946,765	7,248,687	1,390,111,534	17,315,071	15,124,688	(2,190,383)	5.2	1,393,978	(421,228)
4342	North Santiam School District 29J	0.08589820%	0.09207820%	13,480,037,806	3,247,946,765	632,343	1,390,111,534	1,279,990	199,657	(1,080,333)	5.2	121,604	(207,756)
4343	Harrisburg School District 7	0.06574522%	0.06114413%	13,480,037,806	3,247,946,765	(470,788)	1,390,111,534	849,972	1,011,826	161,854	5.2	(90,536)	31,126
4344	South Wasco County School District 1	0.02215069%	0.02121584%	13,480,037,806	3,247,946,765	(95,655)	1,390,111,534	294,924	382,503	87,579	5.2	(18,395)	16,842
4345	Oregon Trail School District 46	0.27919925%	0.26788650%	13,480,037,806	3,247,946,765	(1,157,531)	1,390,111,534	3,723,921	4,632,615	908,694	5.2	(222,602)	174,749
4346	Knappa School District 4	0.03807531%	0.03629858%	13,480,037,806	3,247,946,765	(181,797)	1,390,111,534	504,591	648,681	144,090	5.2	(34,961)	27,710
4347	Clatskanie School District 6J	0.05697926%	0.05498179%	13,480,037,806	3,247,946,765	(204,383)	1,390,111,534	764,308	973,268	208,960	5.2	(39,304)	40,185
4348	Lourdes Charter School	0.00253520%	0.00233513%	13,480,037,806	3,247,946,765	(20,472)	1,390,111,534	32,461	38,034	5,573	5.2	(3,937)	1,072
4350	Ridgeline Montessori	0.01109428%	0.01128584%	13,480,037,806	3,247,946,765	35,092	1,390,111,534	156,886	186,666	29,780	5.2	6,748	5,727
4351	The Village School	0.00265042%	0.00478946%	13,480,037,806	3,247,946,765	218,868	1,390,111,534	66,579	38,920	(27,659)	5.2	42,090	(5,319)
4352	Armadillo Technical Institute	0.00642702%	0.00303634%	13,480,037,806	3,247,946,765	(346,938)	1,390,111,534	42,209	80,466	(38,257)	5.2	(66,719)	7,357
4354	Opal Charter School	0.00547733%	0.00335603%	13,480,037,806	3,247,946,765	(217,053)	1,390,111,534	46,653	45,244	(1,409)	5.2	(41,741)	(271)
4355	Three Rivers Charter School	0.00863658%	0.00864284%	13,480,037,806	3,247,946,765	641	1,390,111,534	120,145	147,208	27,063	5.2	123	5,204
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4360	Luckiamute Valley Charter School	0.01150498%	0.01017924%	13,480,037,806	3,247,946,765	(135,651)	1,390,111,534	141,503	197,139	55,636	5.2	(26,087)	10,699
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4362	Kings Valley Charter School	0.00122586%	0.00067869%	13,480,037,806	3,247,946,765	(55,987)	1,390,111,534	9,435	12,586	3,151	5.2	(10,767)	606
4363	Multisensory Learning Academy	0.01806038%	0.02032857%	13,480,037,806	3,247,946,765	232,083	1,390,111,534	282,590	376,693	93,103	5.2	44,631	17,904
4365	Mitch Charter School	0.01105715%	0.01303377%	13,480,037,806	3,247,946,765	202,249	1,390,111,534	181,184	180,612	(72)	5.2	38,894	(110)
4366	Sand Ridge Charter School	0.01300797%	0.01251391%	13,480,037,806	3,247,946,765	(50,552)	1,390,111,534	173,957	221,167	47,210	5.2	(9,722)	9,079
4367	Arthur Academy Charter School	0.03452118%	0.04092282%	13,480,037,806	3,247,946,765	655,021	1,390,111,534	568,873	762,352	193,479	5.2	125,966	37,208
4369	Trillium Charter School	0.01746296%	0.01416588%	13,480,037,806	3,247,946,765	(337,361)	1,390,111,534	196,922	167,979	(28,943)	5.2	(64,877)	(5,566)
4370	Howard Street Charter School, Inc.	0.00450814%	0.00500801%	13,480,037,806	3,247,946,765	51,147	1,390,111,534	69,617	77,325	7,708	5.2	9,836	1,482
4371	The Lighthouse School	0.01018091%	0.00967488%	13,480,037,806	3,247,946,765	(51,777)	1,390,111,534	134,492	143,275	8,783	5.2	(9,957)	1,689
4373	Sheridan Japanese School Foundation	0.00346998%	0.00386165%	13,480,037,806	3,247,946,765	40,076	1,390,111,534	53,681	60,846	7,165	5.2	7,707	1,378
4374	Ione School District	0.02213493%	0.01930887%	13,480,037,806	3,247,946,765	(289,165)	1,390,111,534	268,415	297,825	29,410	5.2	(55,609)	5,656
4375	Eddyville Charter School	0.00949846%	0.00887656%	13,480,037,806	3,247,946,765	(63,633)	1,390,111,534	123,394	48,736	(12,237)	5.2	(12,237)	9,372
4376	Four Rivers Community School	0.01383150%	0.01444559%	13,480,037,806	3,247,946,765	62,835	1,390,111,534	200,810	268,201	67,391	5.2	12,084	12,960
4378	Mosier Community School	0.00816704%	0.01075270%	13,480,037,806	3,247,946,765	264,567	1,390,111,534	149,475	179,357	29,882	5.2	50,878	5,747
4379	Siletz Valley School	0.01322537%	0.01011599%	13,480,037,806	3,247,946,765	(318,155)	1,390,111,534	140,624	150,401	9,777	5.2	(61,184)	1,880



Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
4380	The Emerson School	0.00524100%	0.00770403%	13,480,037,806	3,247,946,765	252,019	1,390,111,534	107,095	97,272	(9,823)	5.2	48,465	(1,889)
4381	North Wasco County School District 21	0.13883269%	0.14383832%	13,480,037,806	3,247,946,765	512,181	1,390,111,534	1,999,513	1,524,001	(475,512)	5.2	98,496	(91,445)
4382	Self Enhancement Inc	0.00586819%	0.00420822%	13,480,037,806	3,247,946,765	(169,850)	1,390,111,534	58,499	0	(58,499)	5.2	(32,663)	(11,250)
4383	City View Charter School	0.00978936%	0.00751174%	13,480,037,806	3,247,946,765	(233,048)	1,390,111,534	104,422	145,716	41,294	5.2	(44,817)	7,941
4386	Nixyaawii Community School	0.00523724%	0.00449166%	13,480,037,806	3,247,946,765	(76,288)	1,390,111,534	62,439	93,937	31,498	5.2	(14,671)	6,057
4388	West Lane Tech	0.00274387%	0.00368813%	13,480,037,806	3,247,946,765	96,618	1,390,111,534	51,269	95,046	43,777	5.2	18,580	8,419
4390	Oregon Connections Academy	0.09969752%	0.10600728%	13,480,037,806	3,247,946,765	645,620	1,390,111,534	1,473,619	1,804,226	330,607	5.2	124,158	63,578
4392	Eagle Ridge High School	0.01061220%	0.00712293%	13,480,037,806	3,247,946,765	(357,025)	1,390,111,534	99,017	135,736	36,719	5.2	(68,659)	7,061
4393	Cascade Heights Public Charter School	0.00980074%	0.00893423%	13,480,037,806	3,247,946,765	(88,662)	1,390,111,534	124,196	146,870	22,674	5.2	(17,050)	4,360
4395	Siletz Valley Early College Academy	0.00391959%	0.00315540%	13,480,037,806	3,247,946,765	(78,193)	1,390,111,534	43,864	63,048	19,184	5.2	(15,037)	3,689
4396	Sweet Home Charter School	0.00405202%	0.00712118%	13,480,037,806	3,247,946,765	314,039	1,390,111,534	98,992	113,089	14,097	5.2	60,392	2,711
4397	Springwater Environmental Sciences School	0.00902692%	0.00907703%	13,480,037,806	3,247,946,765	5,127	1,390,111,534	126,181	161,393	35,212	5.2	986	6,772
4398	LEP High	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4400	Phoenix School	0.00399576%	0.00414597%	13,480,037,806	3,247,946,765	15,369	1,390,111,534	57,634	117,130	59,496	5.2	2,956	11,442
4401	Ballston Community School	0.00353552%	0.00377839%	13,480,037,806	3,247,946,765	24,851	1,390,111,534	52,524	40,748	(11,776)	5.2	4,779	(2,265)
4402	Sage Community School	0.00213853%	0.00238164%	13,480,037,806	3,247,946,765	24,875	1,390,111,534	33,107	42,089	8,982	5.2	4,784	1,727
4403	Portland Village School	0.01624656%	0.01747163%	13,480,037,806	3,247,946,765	125,350	1,390,111,534	242,875	268,507	25,632	5.2	24,106	4,929
4404	Alliance Charter Academy	0.02259297%	0.02091890%	13,480,037,806	3,247,946,765	(171,292)	1,390,111,534	290,796	328,141	37,344	5.2	(32,941)	7,182
4405	Forest Grove Community School	0.01051882%	0.00988465%	13,480,037,806	3,247,946,765	(64,888)	1,390,111,534	137,408	159,094	21,686	5.2	(12,478)	4,170
4407	Madrone Trail Public Charter School	0.01112150%	0.00864980%	13,480,037,806	3,247,946,765	(252,906)	1,390,111,534	120,242	172,757	52,515	5.2	(48,636)	10,099
4408	Muddy Creek Charter School	0.00504358%	0.00466302%	13,480,037,806	3,247,946,765	(38,940)	1,390,111,534	64,821	75,422	10,601	5.2	(7,488)	2,039
4409	Southwest Charter School	0.00925661%	0.00880281%	13,480,037,806	3,247,946,765	(46,331)	1,390,111,534	122,369	142,592	20,223	5.2	(8,910)	3,889
4410	Ace Academy	0.00516895%	0.00000000%	13,480,037,806	3,247,946,765	(528,891)	1,390,111,534	0	0	0	5.2	(101,710)	0
4411	Sherwood Charter School	0.00938834%	0.01094603%	13,480,037,806	3,247,946,765	159,384	1,390,111,534	152,162	139,882	(12,280)	5.2	30,651	(2,362)
4412	Estacada Web Academy	0.02001644%	0.02051755%	13,480,037,806	3,247,946,765	51,274	1,390,111,534	285,217	391,600	106,383	5.2	9,860	20,458
4418	Lewis And Clark Montessori Charter School	0.01382304%	0.01775859%	13,480,037,806	3,247,946,765	402,689	1,390,111,534	246,864	314,330	67,466	5.2	77,440	12,974
4419	Silvies River Web Academy	0.00400686%	0.00495960%	13,480,037,806	3,247,946,765	97,486	1,390,111,534	68,944	120,307	51,363	5.2	18,747	9,878
4420	Oregon Virtual Academy	0.04418750%	0.04474518%	13,480,037,806	3,247,946,765	57,062	1,390,111,534	622,008	835,595	213,587	5.2	10,973	41,074
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4422	Redmond Proficiency Academy	0.03124093%	0.03110195%	13,480,037,806	3,247,946,765	(14,221)	1,390,111,534	432,352	581,262	148,910	5.2	(2,735)	28,637
4423	Molalla River Academy	0.00785130%	0.00765009%	13,480,037,806	3,247,946,765	(20,588)	1,390,111,534	106,345	151,687	45,342	5.2	(3,959)	8,720
4424	The Ivy School	0.00423485%	0.01338530%	13,480,037,806	3,247,946,765	936,282	1,390,111,534	186,071	213,603	27,532	5.2	180,054	5,295
4429	Clackamas Web Academy	0.00020952%	0.00013402%	13,480,037,806	3,247,946,765	(7,725)	1,390,111,534	1,863	3,029	1,166	5.2	(1,486)	224
4430	Clackamas Charter Alliance 2	0.00115706%	0.00109238%	13,480,037,806	3,247,946,765	(6,618)	1,390,111,534	15,185	17,286	2,101	5.2	(1,273)	404
4431	Corbett Charter School	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4432	Renaissance Public Academy	0.00383777%	0.00427264%	13,480,037,806	3,247,946,765	44,497	1,390,111,534	59,394	68,290	8,896	5.2	8,557	1,711
4433	Powell Butte Community Charter School	0.00573575%	0.00980668%	13,480,037,806	3,247,946,765	416,541	1,390,111,534	136,324	154,570	18,246	5.2	80,104	3,509
4434	Logos Public Charter School	0.03619347%	0.03775426%	13,480,037,806	3,247,946,765	159,701	1,390,111,534	524,826	278,884	(245,942)	5.2	30,712	(47,297)
4435	Sunny Wolf Charter School	0.00432736%	0.00690835%	13,480,037,806	3,247,946,765	264,089	1,390,111,534	96,034	117,011	20,977	5.2	50,786	4,034
4436	Academy Of Arts & Academics	0.00724263%	0.00783401%	13,480,037,806	3,247,946,765	60,510	1,390,111,534	108,901	165,625	56,724	5.2	11,637	10,908
4437	Center for Advance Learning	0.00989113%	0.01052659%	13,480,037,806	3,247,946,765	65,021	1,390,111,534	146,331	179,293	32,962	5.2	12,504	6,339
4439	Homesource Family Charter	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	0	0	5.2	0	0
4440	Sheridan Allprep Academy	0.00472539%	0.00605471%	13,480,037,806	3,247,946,765	136,017	1,390,111,534	84,167	92,158	7,991	5.2	26,157	1,537
4441	Baker Web Academy	0.03171647%	0.04051939%	13,480,037,806	3,247,946,765	900,723	1,390,111,534	563,265	1,008,200	444,935	5.2	173,216	85,564
4443	Knova Learning Oregon	0.01262643%	0.01264728%	13,480,037,806	3,247,946,765	2,134	1,390,111,534	175,811	202,371	26,560	5.2	410	5,108
4444	Bennett Pearson Academy, Inc.	0.00539646%	0.00510859%	13,480,037,806	3,247,946,765	(29,455)	1,390,111,534	71,015	90,541	19,526	5.2	(5,664)	3,755
4446	Coburg Community Charter School	0.01165827%	0.01153220%	13,480,037,806	3,247,946,765	(12,899)	1,390,111,534	160,310	178,543	18,233	5.2	(2,481)	3,506
4447	Arco Iris Spanish Immersion Charter School	0.01037210%	0.01235834%	13,480,037,806	3,247,946,765	203,234	1,390,111,534	171,795	187,300	15,505	5.2	39,083	2,982
4448	Gresham Barlow Web Academy	0.01746145%	0.01669818%	13,480,037,806	3,247,946,765	(78,098)	1,390,111,534	232,123	294,232	62,109	5.2	(15,019)	11,944
4449	Mosier Middle School	0.00401301%	0.00000000%	13,480,037,806	3,247,946,765	(410,615)	1,390,111,534	0	0	0	5.2	(78,964)	0
4450	Sauvie Island Academy	0.01094563%	0.01190185%	13,480,037,806	3,247,946,765	97,841	1,390,111,534	165,449	201,917	36,468	5.2	18,816	7,013
4451	River's Edge Academy Charter School	0.00776972%	0.00805101%	13,480,037,806	3,247,946,765	28,782	1,390,111,534	111,918	109,753	(2,165)	5.2	5,535	(416)
4452	South Columbia Family School	0.00190281%	0.00254644%	13,480,037,806	3,247,946,765	65,857	1,390,111,534	35,398	37,309	1,911	5.2	12,665	368
4453	Woodland Educational Initiative	0.00615521%	0.00457125%	13,480,037,806	3,247,946,765	(162,072)	1,390,111,534	63,545	116,610	53,065	5.2	(31,168)	10,205
4454	Le Monde Immersion Charter School	0.00915498%	0.01019746%	13,480,037,806	3,247,946,765	106,668	1,390,111,534	141,756	181,692	39,936	5.2	20,513	7,680
4455	Hope Chinese Charter School	0.00750785%	0.01038425%	13,480,037,806	3,247,946,765	294,316	1,390,111,534	144,353	194,821	50,468	5.2	56,599	9,705
4456	Insight School of Oregon Charter	0.00868144%	0.01021473%	13,480,037,806	3,247,946,765	156,888	1,390,111,534	141,996	151,101	9,105	5.2	30,171	1,751

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments  
June 30, 2018 Measurement Date

\*Excludes contributions attributable to principal payments on PreSLGRP or Transition Liabilities. Includes accrual adjustments to match total contributions in PERS CAFR; adjustments were allocated pro-rata to employers.

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer 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
4457	Oregon Virtual Education East	0.00072414%	0.00082504%	13,480,037,806	3,247,946,765	10,324	1,390,111,534	11,469	13,407	1,938	5.2	1,985	373
4458	Oregon Virtual Education West	0.00072414%	0.00082502%	13,480,037,806	3,247,946,765	10,322	1,390,111,534	11,469	13,407	1,938	5.2	1,985	373
4459	Crater Lake Charter Academy	0.00698941%	0.00687775%	13,480,037,806	3,247,946,765	(11,425)	1,390,111,534	95,608	160,263	64,655	5.2	(2,197)	12,434
4460	Kairos Pdx	0.00388265%	0.00749962%	13,480,037,806	3,247,946,765	370,092	1,390,111,534	104,253	123,683	19,430	5.2	71,172	3,737
4461	Mountain View Academy	0.00434338%	0.00351275%	13,480,037,806	3,247,946,765	(84,991)	1,390,111,534	48,831	3,311	(45,520)	5.2	(16,344)	(8,754)
4462	Bend International School	0.00380173%	0.00836333%	13,480,037,806	3,247,946,765	466,747	1,390,111,534	116,260	135,081	18,821	5.2	89,759	3,619
4463	Dallas Community School-Community Innovation Partners	0.00249902%	0.00488570%	13,480,037,806	3,247,946,765	244,207	1,390,111,534	67,917	83,815	15,898	5.2	46,963	3,057
4464	The Valley School Of Southern Oregon	0.00136843%	0.00290493%	13,480,037,806	3,247,946,765	157,216	1,390,111,534	40,382	50,086	9,704	5.2	30,234	1,866
4465	Bridge Educational Foundation	0.00000000%	0.00107992%	13,480,037,806	3,247,946,765	110,499	1,390,111,534	15,012	39,056	24,044	5.2	21,250	4,624
4467	Cannon Beach Academy	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	30,405	30,405	5.2	0	5,847
4468	Frontier Charter Academy	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	89,788	89,788	5.2	0	17,267
4469	Desert Sky Montessori	0.00000000%	0.00000000%	13,480,037,806	3,247,946,765	0	1,390,111,534	0	9,403	9,403	5.2	0	1,808

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
1000	State Agencies	6/30/2017	Proportion	5.2	4.2	(36,633,585)	(29,588,665)	(7,044,920)	(7,044,920)	(7,044,920)	(7,044,920)	(7,044,920)	(7,044,920)	(7,044,920)	(1,408,985)	0
1000	State Agencies	6/30/2017	Contribution	5.2	4.2	7,597,596	6,136,520	1,461,076	1,461,076	1,461,076	1,461,076	1,461,076	1,461,076	1,461,076	292,216	0
1000	State Agencies	6/30/2016	Proportion	5.3	3.3	44,833,733	27,915,343	8,459,195	8,459,195	8,459,195	8,459,195	8,459,195	8,459,195	2,537,758	0	0
1000	State Agencies	6/30/2016	Contribution	5.3	3.3	(4,689,210)	(2,919,696)	(884,757)	(884,757)	(884,757)	(884,757)	(884,757)	(884,757)	(265,425)	0	0
1000	State Agencies	6/30/2015	Proportion	5.3	2.3	89,569,878	38,869,947	16,899,977	16,899,977	16,899,977	16,899,977	16,899,977	5,069,993	0	0	0
1000	State Agencies	6/30/2015	Contribution	5.3	2.3	2,145,447	931,044	404,801	404,801	404,801	404,801	404,801	121,442	0	0	0
1000	State Agencies	6/30/2014	Proportion	5.4	1.4	36,702,174	9,515,378	6,796,699	6,796,699	6,796,699	2,718,679	0	0	0	0	0
1000	State Agencies	6/30/2014	Contribution	5.4	1.4	(60,762,076)	(15,753,132)	(11,252,236)	(11,252,236)	(11,252,236)	(4,500,896)	0	0	0	0	0
1000	State Agencies	6/30/2013	Contribution	5.6	0.6	11,709,214	1,254,559	2,090,931	1,254,559	0	0	0	0	0	0	0
2000	Lake County	6/30/2017	Proportion	5.2	4.2	(743,154)	(600,240)	(142,914)	(142,914)	(142,914)	(142,914)	(142,914)	(142,914)	(142,914)	(28,584)	0
2000	Lake County	6/30/2017	Contribution	5.2	4.2	(12,539)	(10,128)	(2,411)	(2,411)	(2,411)	(2,411)	(2,411)	(2,411)	(484)	0	0
2000	Lake County	6/30/2016	Proportion	5.3	3.3	594,476	370,146	112,165	112,165	112,165	112,165	112,165	33,651	0	0	0
2000	Lake County	6/30/2016	Contribution	5.3	3.3	(68,161)	(42,439)	(12,861)	(12,861)	(12,861)	(12,861)	(12,861)	(3,856)	0	0	0
2000	Lake County	6/30/2015	Proportion	5.3	2.3	(273,389)	(118,640)	(51,583)	(51,583)	(51,583)	(51,583)	(15,474)	0	0	0	0
2000	Lake County	6/30/2015	Contribution	5.3	2.3	52,748	22,892	9,952	9,952	9,952	2,988	0	0	0	0	0
2000	Lake County	6/30/2014	Proportion	5.4	1.4	(25,063)	(6,499)	(4,641)	(4,641)	(1,858)	0	0	0	0	0	0
2000	Lake County	6/30/2014	Contribution	5.4	1.4	(127,117)	(32,957)	(23,540)	(23,540)	(9,417)	0	0	0	0	0	0
2000	Lake County	6/30/2013	Contribution	5.6	0.6	(79,762)	(14,243)	(8,547)	(8,547)	0	0	0	0	0	0	0
2001	Clackamas County	6/30/2017	Proportion	5.2	4.2	(8,532,157)	(6,891,358)	(1,640,799)	(1,640,799)	(1,640,799)	(1,640,799)	(1,640,799)	(1,640,799)	(328,162)	0	0
2001	Clackamas County	6/30/2017	Contribution	5.2	4.2	4,999,619	4,038,154	961,465	961,465	961,465	961,465	961,465	192,294	0	0	0
2001	Clackamas County	6/30/2016	Proportion	5.3	3.3	(4,961,335)	(3,089,133)	(936,101)	(936,101)	(936,101)	(936,101)	(936,101)	(280,830)	0	0	0
2001	Clackamas County	6/30/2016	Contribution	5.3	3.3	5,267,983	3,280,065	993,959	993,959	993,959	993,959	298,188	0	0	0	0
2001	Clackamas County	6/30/2015	Proportion	5.3	2.3	(10,989,155)	(4,768,880)	(2,073,425)	(2,073,425)	(2,073,425)	(622,030)	0	0	0	0	0
2001	Clackamas County	6/30/2015	Contribution	5.3	2.3	5,424,463	2,354,011	1,023,484	1,023,484	1,023,484	307,043	0	0	0	0	0
2001	Clackamas County	6/30/2014	Proportion	5.4	1.4	741,852	192,332	137,380	137,380	54,952	0	0	0	0	0	0
2001	Clackamas County	6/30/2014	Contribution	5.4	1.4	(3,617,792)	(937,948)	(669,961)	(669,961)	(267,987)	0	0	0	0	0	0
2001	Clackamas County	6/30/2013	Contribution	5.6	0.6	46,206	4,951	8,251	4,951	0	0	0	0	0	0	0
2002	Curry County	6/30/2017	Proportion	5.2	4.2	130,851	105,687	25,164	25,164	25,164	25,164	25,164	5,031	0	0	0
2002	Curry County	6/30/2017	Contribution	5.2	4.2	(565,303)	(456,591)	(108,712)	(108,712)	(108,712)	(108,712)	(108,712)	(21,743)	0	0	0
2002	Curry County	6/30/2016	Proportion	5.3	3.3	304,321	189,483	57,419	57,419	57,419	57,419	17,226	0	0	0	0
2002	Curry County	6/30/2016	Contribution	5.3	3.3	(370,059)	(230,415)	(69,822)	(69,822)	(69,822)	(69,822)	(20,949)	0	0	0	0
2002	Curry County	6/30/2015	Proportion	5.3	2.3	(442,586)	(192,065)	(83,507)	(83,507)	(83,507)	(25,051)	0	0	0	0	0
2002	Curry County	6/30/2015	Contribution	5.3	2.3	(223,156)	(96,841)	(42,105)	(42,105)	(42,105)	(12,631)	0	0	0	0	0
2002	Curry County	6/30/2014	Proportion	5.4	1.4	9,779	2,535	1,811	1,811	724	0	0	0	0	0	0
2002	Curry County	6/30/2014	Contribution	5.4	1.4	(438,873)	(113,781)	(81,273)	(81,273)	(32,508)	0	0	0	0	0	0
2002	Curry County	6/30/2013	Contribution	5.6	0.6	(284,464)	(30,479)	(50,797)	(30,479)	0	0	0	0	0	0	0
2003	Douglas County	6/30/2017	Proportion	5.2	4.2	(3,595,303)	(2,903,899)	(691,404)	(691,404)	(691,404)	(691,404)	(691,404)	(138,283)	0	0	0
2003	Douglas County	6/30/2017	Contribution	5.2	4.2	(912,283)	(736,828)	(175,435)	(175,435)	(175,435)	(175,435)	(175,435)	(35,088)	0	0	0
2003	Douglas County	6/30/2016	Proportion	5.3	3.3	(1,596,169)	(993,841)	(301,164)	(301,164)	(301,164)	(301,164)	(90,349)	0	0	0	0
2003	Douglas County	6/30/2016	Contribution	5.3	3.3	(150,248)	(93,550)	(28,349)	(28,349)	(28,349)	(8,503)	0	0	0	0	0
2003	Douglas County	6/30/2015	Proportion	5.3	2.3	(6,946,006)	(3,014,305)	(1,310,567)	(1,310,567)	(1,310,567)	(393,171)	0	0	0	0	0
2003	Douglas County	6/30/2015	Contribution	5.3	2.3	52,365	22,725	9,880	9,880	9,880	2,965	0	0	0	0	0
2003	Douglas County	6/30/2014	Proportion	5.4	1.4	(224,433)	(58,185)	(41,562)	(41,562)	(16,623)	0	0	0	0	0	0
2003	Douglas County	6/30/2014	Contribution	5.4	1.4	(2,201,267)	(570,699)	(407,642)	(407,642)	(163,057)	0	0	0	0	0	0
2003	Douglas County	6/30/2013	Contribution	5.6	0.6	(36,325)	(3,890)	(6,487)	(3,890)	0	0	0	0	0	0	0
2004	Harney County	6/30/2017	Proportion	5.2	4.2	(293,588)	(237,129)	(56,459)	(56,459)	(56,459)	(56,459)	(56,459)	(11,293)	0	0	0
2004	Harney County	6/30/2017	Contribution	5.2	4.2	4,025	3,251	774	774	774	774	155	0	0	0	0
2004	Harney County	6/30/2016	Proportion	5.3	3.3	(88,324)	(54,994)	(16,665)	(16,665)	(16,665)	(16,665)	(4,999)	0	0	0	0
2004	Harney County	6/30/2016	Contribution	5.3	3.3	(29,686)	(18,484)	(5,601)	(5,601)	(5,601)	(1,681)	0	0	0	0	0
2004	Harney County	6/30/2015	Proportion	5.3	2.3	(56,220)	(24,396)	(10,608)	(10,608)	(10,608)	(3,180)	0	0	0	0	0
2004	Harney County	6/30/2015	Contribution	5.3	2.3	5,740	2,491	1,083	1,083	325	0	0	0	0	0	0
2004	Harney County	6/30/2014	Proportion	5.4	1.4	57,911	15,015	10,724	10,724	4,291	0	0	0	0	0	0
2004	Harney County	6/30/2014	Contribution	5.4	1.4	(137,736)	(35,708)	(25,507)	(25,507)	(10,201)	0	0	0	0	0	0
2004	Harney County	6/30/2013	Contribution	5.6	0.6	(34,680)	(3,715)	(6,193)	(3,715)	0	0	0	0	0	0	0
2005	Jackson County	6/30/2017	Proportion	5.2	4.2	201,616	162,844	38,772	38,772	38,772	38,772	38,772	7,756	0	0	0
2005	Jackson County	6/30/2017	Contribution	5.2	4.2	(74,288)	(60,002)	(14,286)	(14,286)	(14,286)	(14,286)	(2,868)	0	0	0	0
2005	Jackson County	6/30/2016	Proportion	5.3	3.3	(1,391,550)	(866,436)	(262,557)	(262,557)	(262,557)	(262,557)	(78,765)	0	0	0	0
2005	Jackson County	6/30/2016	Contribution	5.3	3.3	609,148	379,280	114,934	114,934	114,934	34,478	0	0	0	0	0
2005	Jackson County	6/30/2015	Proportion	5.3	2.3	(2,639,385)	(1,145,394)	(497,997)	(497,997)	(497,997)	(149,400)	0	0	0	0	0
2005	Jackson County	6/30/2015	Contribution	5.3	2.3	501,352	217,567	94,595	94,595	28,377	0	0	0	0	0	0
2005	Jackson County	6/30/2014	Proportion	5.4	1.4	(449,855)	(116,631)	(83,306)	(83,306)	(33,325)	0	0	0	0	0	0
2005	Jackson County	6/30/2014	Contribution	5.4	1.4	(1,306,346)	(338,682)	(241,916)	(241,916)	(96,766)	0	0	0	0	0	0
2005	Jackson County	6/30/2013	Contribution	5.6	0.6	(915,594)	(98,099)	(163,499)	(98,099)	0	0	0	0	0	0	0
2006	Jefferson County	6/30/2017	Proportion	5.2	4.2	(631,607)	(510,144)	(121,463)	(121,463)	(121,463)	(121,463)	(24,292)	0	0	0	0
2006	Jefferson County	6/30/2017	Contribution	5.2	4.2	1,081,113	873,207	207,906	207,906	207,906	207,906	41,583	0	0	0	0
2006	Jefferson County	6/30/2016	Proportion	5.3	3.3	(412,389)	(256,771)	(77,809)	(77,809)	(77,809)	(77,809)	(23,344)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2006	Jefferson County	6/30/2016	Contribution	5.3	3.3	158,938	98,962	29,988	29,988	29,988	29,988	29,988	8,998	0	0
2006	Jefferson County	6/30/2015	Proportion	5.3	2.3	(98,098)	(42,571)	(18,509)	(18,509)	(18,509)	(18,509)	(5,553)	0	0	0
2006	Jefferson County	6/30/2015	Contribution	5.3	2.3	47,710	20,704	9,002	9,002	9,002	9,002	2,700	0	0	0
2006	Jefferson County	6/30/2014	Proportion	5.4	1.4	(76,934)	(19,946)	(14,247)	(14,247)	(5,699)	0	0	0	0	0
2006	Jefferson County	6/30/2014	Contribution	5.4	1.4	(123,599)	(32,043)	(22,889)	(22,889)	(9,154)	0	0	0	0	0
2006	Jefferson County	6/30/2013	Contribution	5.6	0.6	(57,507)	(6,162)	(10,269)	(6,162)	0	0	0	0	0	0
2007	Klamath County	6/30/2017	Proportion	5.2	4.2	(270,124)	(218,177)	(51,947)	(51,947)	(51,947)	(51,947)	(51,947)	(51,947)	(10,389)	0
2007	Klamath County	6/30/2017	Contribution	5.2	4.2	(134,658)	(108,762)	(25,896)	(25,896)	(25,896)	(25,896)	(25,896)	(25,896)	(5,178)	0
2007	Klamath County	6/30/2016	Proportion	5.3	3.3	(516,875)	(321,827)	(97,524)	(97,524)	(97,524)	(97,524)	(97,524)	(29,255)	0	0
2007	Klamath County	6/30/2016	Contribution	5.3	3.3	(210,132)	(130,836)	(39,648)	(39,648)	(39,648)	(39,648)	(11,892)	0	0	0
2007	Klamath County	6/30/2015	Proportion	5.3	2.3	1,043,197	452,707	196,830	196,830	196,830	196,830	59,047	0	0	0
2007	Klamath County	6/30/2015	Contribution	5.3	2.3	(240,324)	(104,292)	(45,344)	(45,344)	(45,344)	(13,604)	0	0	0	0
2007	Klamath County	6/30/2014	Proportion	5.4	1.4	6,560	1,700	1,215	1,215	485	0	0	0	0	0
2007	Klamath County	6/30/2014	Contribution	5.4	1.4	(173,713)	(45,037)	(32,169)	(32,169)	(12,868)	0	0	0	0	0
2007	Klamath County	6/30/2013	Contribution	5.6	0.6	(110,266)	(11,816)	(19,690)	(11,816)	0	0	0	0	0	0
2008	Lane County	6/30/2017	Proportion	5.2	4.2	1,657,360	1,338,637	318,723	318,723	318,723	318,723	318,723	63,745	0	0
2008	Lane County	6/30/2017	Contribution	5.2	4.2	(3,079,578)	(2,487,351)	(592,227)	(592,227)	(592,227)	(592,227)	(592,227)	(118,443)	0	0
2008	Lane County	6/30/2016	Proportion	5.3	3.3	(1,992,440)	(1,240,576)	(375,932)	(375,932)	(375,932)	(375,932)	(112,780)	0	0	0
2008	Lane County	6/30/2016	Contribution	5.3	3.3	(848,415)	(528,259)	(160,078)	(160,078)	(160,078)	(160,078)	(48,025)	0	0	0
2008	Lane County	6/30/2015	Proportion	5.3	2.3	112,850	48,974	21,292	21,292	6,390	0	0	0	0	0
2008	Lane County	6/30/2015	Contribution	5.3	2.3	(1,451,225)	(629,777)	(273,816)	(273,816)	(273,816)	(82,145)	0	0	0	0
2008	Lane County	6/30/2014	Proportion	5.4	1.4	106,908	27,716	19,798	19,798	7,918	0	0	0	0	0
2008	Lane County	6/30/2014	Contribution	5.4	1.4	(4,162,459)	(1,079,155)	(770,826)	(770,826)	(308,329)	0	0	0	0	0
2008	Lane County	6/30/2013	Contribution	5.6	0.6	(2,966,711)	(317,861)	(529,770)	(317,861)	0	0	0	0	0	0
2009	Marion County	6/30/2017	Proportion	5.2	4.2	(2,547,236)	(2,057,383)	(489,853)	(489,853)	(489,853)	(489,853)	(489,853)	(97,971)	0	0
2009	Marion County	6/30/2017	Contribution	5.2	4.2	(398,718)	(322,041)	(76,677)	(76,677)	(76,677)	(76,677)	(76,677)	(15,333)	0	0
2009	Marion County	6/30/2016	Proportion	5.3	3.3	323,394	201,358	61,018	61,018	61,018	61,018	18,304	0	0	0
2009	Marion County	6/30/2016	Contribution	5.3	3.3	(776,209)	(483,299)	(146,455)	(146,455)	(146,455)	(146,455)	(43,934)	0	0	0
2009	Marion County	6/30/2015	Proportion	5.3	2.3	(837,470)	(363,431)	(158,013)	(158,013)	(158,013)	(47,405)	0	0	0	0
2009	Marion County	6/30/2015	Contribution	5.3	2.3	(551,841)	(239,478)	(104,121)	(104,121)	(104,121)	(31,236)	0	0	0	0
2009	Marion County	6/30/2014	Proportion	5.4	1.4	388,336	100,680	71,914	71,914	28,766	0	0	0	0	0
2009	Marion County	6/30/2014	Contribution	5.4	1.4	(2,673,530)	(693,138)	(495,098)	(495,098)	(198,040)	0	0	0	0	0
2009	Marion County	6/30/2013	Contribution	5.6	0.6	(1,141,387)	(122,292)	(203,819)	(122,292)	0	0	0	0	0	0
2011	Washington County	6/30/2017	Proportion	5.2	4.2	(3,586,720)	(2,896,966)	(689,754)	(689,754)	(689,754)	(689,754)	(689,754)	(137,950)	0	0
2011	Washington County	6/30/2017	Contribution	5.2	4.2	3,395,625	2,742,620	653,005	653,005	653,005	653,005	653,005	130,600	0	0
2011	Washington County	6/30/2016	Proportion	5.3	3.3	(10,154,383)	(6,322,541)	(1,915,921)	(1,915,921)	(1,915,921)	(1,915,921)	(574,778)	0	0	0
2011	Washington County	6/30/2016	Contribution	5.3	3.3	3,280,827	2,042,779	619,024	619,024	619,024	619,024	185,707	0	0	0
2011	Washington County	6/30/2015	Proportion	5.3	2.3	(9,057,813)	(3,930,750)	(1,709,021)	(1,709,021)	(1,709,021)	(512,708)	0	0	0	0
2011	Washington County	6/30/2015	Contribution	5.3	2.3	2,047,027	888,331	386,232	386,232	386,232	386,232	115,867	0	0	0
2011	Washington County	6/30/2014	Proportion	5.4	1.4	127,669	33,101	23,642	23,642	9,459	0	0	0	0	0
2011	Washington County	6/30/2014	Contribution	5.4	1.4	(4,044,072)	(1,048,464)	(748,902)	(748,902)	(299,562)	0	0	0	0	0
2011	Washington County	6/30/2013	Contribution	5.6	0.6	(1,056,571)	(113,206)	(188,673)	(113,206)	0	0	0	0	0	0
2012	Grant County	6/30/2017	Proportion	5.2	4.2	111,473	90,036	21,437	21,437	21,437	21,437	21,437	4,288	0	0
2012	Grant County	6/30/2017	Contribution	5.2	4.2	(222,192)	(179,463)	(42,729)	(42,729)	(42,729)	(42,729)	(42,729)	(8,547)	0	0
2012	Grant County	6/30/2016	Proportion	5.3	3.3	189,913	118,247	35,833	35,833	35,833	35,833	10,748	0	0	0
2012	Grant County	6/30/2016	Contribution	5.3	3.3	(192,126)	(119,626)	(36,250)	(36,250)	(36,250)	(36,250)	(10,876)	0	0	0
2012	Grant County	6/30/2015	Proportion	5.3	2.3	637,418	276,614	120,268	120,268	120,268	36,078	0	0	0	0
2012	Grant County	6/30/2015	Contribution	5.3	2.3	(140,632)	(61,030)	(26,534)	(26,534)	(26,534)	(7,962)	0	0	0	0
2012	Grant County	6/30/2014	Proportion	5.4	1.4	73,048	18,940	13,527	13,527	5,413	0	0	0	0	0
2012	Grant County	6/30/2014	Contribution	5.4	1.4	(77,663)	(20,135)	(14,382)	(14,382)	(5,753)	0	0	0	0	0
2012	Grant County	6/30/2013	Contribution	5.6	0.6	(31,827)	(3,412)	(5,683)	(3,412)	0	0	0	0	0	0
2013	Umatilla County	6/30/2017	Proportion	5.2	4.2	249,599	201,599	48,000	48,000	48,000	48,000	48,000	9,599	0	0
2013	Umatilla County	6/30/2017	Contribution	5.2	4.2	(358,077)	(289,216)	(68,861)	(68,861)	(68,861)	(68,861)	(68,861)	(13,772)	0	0
2013	Umatilla County	6/30/2016	Proportion	5.3	3.3	897,422	558,772	169,325	169,325	169,325	169,325	50,797	0	0	0
2013	Umatilla County	6/30/2016	Contribution	5.3	3.3	(282,076)	(175,632)	(53,222)	(53,222)	(53,222)	(15,966)	0	0	0	0
2013	Umatilla County	6/30/2015	Proportion	5.3	2.3	96,345	41,811	18,178	18,178	5,455	0	0	0	0	0
2013	Umatilla County	6/30/2015	Contribution	5.3	2.3	(181,099)	(78,589)	(34,170)	(34,170)	(10,249)	0	0	0	0	0
2013	Umatilla County	6/30/2014	Proportion	5.4	1.4	(58,396)	(15,140)	(10,814)	(10,814)	(4,326)	0	0	0	0	0
2013	Umatilla County	6/30/2014	Contribution	5.4	1.4	(418,750)	(108,566)	(77,546)	(77,546)	(31,020)	0	0	0	0	0
2013	Umatilla County	6/30/2013	Contribution	5.6	0.6	(208,637)	(22,352)	(37,257)	(22,352)	0	0	0	0	0	0
2014	Linn County	6/30/2017	Proportion	5.2	4.2	(2,128,804)	(1,719,419)	(409,385)	(409,385)	(409,385)	(409,385)	(409,385)	(81,879)	0	0
2014	Linn County	6/30/2017	Contribution	5.2	4.2	1,153,066	931,323	221,743	221,743	221,743	221,743	44,351	0	0	0
2014	Linn County	6/30/2016	Proportion	5.3	3.3	(2,581,573)	(1,607,395)	(487,089)	(487,089)	(487,089)	(487,089)	(146,128)	0	0	0
2014	Linn County	6/30/2016	Contribution	5.3	3.3	1,324,584	824,740	249,922	249,922	249,922	249,922	74,974	0	0	0
2014	Linn County	6/30/2015	Proportion	5.3	2.3	(3,686,333)	(1,599,728)	(695,535)	(695,535)	(695,535)	(208,658)	0	0	0	0
2014	Linn County	6/30/2015	Contribution	5.3	2.3	973,568	422,492	183,692	183,692	183,692	55,108	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2014	Linn County	6/30/2014	Proportion	5.4	1.4	1,857	481	344	344	137	0	0	0	0	0
2014	Linn County	6/30/2014	Contribution	5.4	1.4	(1,080,992)	(280,256)	(200,184)	(200,184)	(80,072)	0	0	0	0	0
2014	Linn County	6/30/2013	Contribution	5.6	0.6	(283,144)	(30,339)	(50,561)	(30,339)	0	0	0	0	0	0
2015	Yamhill County	6/30/2017	Proportion	5.2	4.2	(675,896)	(545,916)	(129,980)	(129,980)	(129,980)	(129,980)	(129,980)	(129,980)	(25,996)	0
2015	Yamhill County	6/30/2017	Contribution	5.2	4.2	680,245	549,429	130,816	130,816	130,816	130,816	130,816	130,816	26,165	0
2015	Yamhill County	6/30/2016	Proportion	5.3	3.3	(160,202)	(99,748)	(30,227)	(30,227)	(30,227)	(30,227)	(30,227)	(30,227)	0	0
2015	Yamhill County	6/30/2016	Contribution	5.3	3.3	601,388	374,450	113,469	113,469	113,469	113,469	113,469	113,469	34,043	0
2015	Yamhill County	6/30/2015	Proportion	5.3	2.3	(952,857)	(413,505)	(179,784)	(179,784)	(179,784)	(53,937)	0	0	0	0
2015	Yamhill County	6/30/2015	Contribution	5.3	2.3	590,952	256,452	111,500	111,500	111,500	33,452	0	0	0	0
2015	Yamhill County	6/30/2014	Proportion	5.4	1.4	69,068	17,908	12,790	12,790	5,118	0	0	0	0	0
2015	Yamhill County	6/30/2014	Contribution	5.4	1.4	(874,007)	(226,595)	(161,853)	(161,853)	(64,742)	0	0	0	0	0
2015	Yamhill County	6/30/2013	Contribution	5.6	0.6	(509,402)	(90,965)	(54,577)	(54,577)	0	0	0	0	0	0
2016	Sherman County	6/30/2017	Proportion	5.2	4.2	(115,127)	(92,987)	(22,140)	(22,140)	(22,140)	(22,140)	(22,140)	(22,140)	(4,427)	0
2016	Sherman County	6/30/2017	Contribution	5.2	4.2	66,288	82,071	15,783	15,783	15,783	15,783	15,783	15,783	3,156	0
2016	Sherman County	6/30/2016	Proportion	5.3	3.3	(134,142)	(83,522)	(25,310)	(25,310)	(25,310)	(25,310)	(25,310)	(7,592)	0	0
2016	Sherman County	6/30/2016	Contribution	5.3	3.3	102,560	63,858	19,351	19,351	19,351	19,351	19,351	5,805	0	0
2016	Sherman County	6/30/2015	Proportion	5.3	2.3	(177,290)	(76,937)	(33,451)	(33,451)	(33,451)	(10,035)	0	0	0	0
2016	Sherman County	6/30/2015	Contribution	5.3	2.3	40,306	92,878	17,524	17,524	17,524	5,258	0	0	0	0
2016	Sherman County	6/30/2014	Proportion	5.4	1.4	(21,579)	(5,595)	(3,996)	(3,996)	(1,599)	0	0	0	0	0
2016	Sherman County	6/30/2014	Contribution	5.4	1.4	(8,235)	(2,325)	(5,233)	(5,233)	(2,092)	0	0	0	0	0
2016	Sherman County	6/30/2013	Contribution	5.6	0.6	41,459	4,444	7,403	4,444	0	0	0	0	0	0
2017	Columbia County	6/30/2017	Proportion	5.2	4.2	1,136,740	918,136	218,604	218,604	218,604	218,604	218,604	218,604	43,720	0
2017	Columbia County	6/30/2017	Contribution	5.2	4.2	(159,057)	(128,469)	(30,588)	(30,588)	(30,588)	(30,588)	(30,588)	(30,588)	(6,117)	0
2017	Columbia County	6/30/2016	Proportion	5.3	3.3	144,163	89,761	27,201	27,201	27,201	8,158	0	0	0	0
2017	Columbia County	6/30/2016	Contribution	5.3	3.3	(30,794)	(19,174)	(5,810)	(5,810)	(5,810)	(5,810)	(1,744)	0	0	0
2017	Columbia County	6/30/2015	Proportion	5.3	2.3	(401,656)	(174,304)	(75,784)	(75,784)	(75,784)	(22,736)	0	0	0	0
2017	Columbia County	6/30/2015	Contribution	5.3	2.3	(58,186)	(25,252)	(10,978)	(10,978)	(10,978)	(3,296)	0	0	0	0
2017	Columbia County	6/30/2014	Proportion	5.4	1.4	(204,390)	(52,990)	(37,850)	(37,850)	(15,140)	0	0	0	0	0
2017	Columbia County	6/30/2014	Contribution	5.4	1.4	(238,534)	(61,842)	(44,173)	(44,173)	(17,669)	0	0	0	0	0
2017	Columbia County	6/30/2013	Contribution	5.6	0.6	(188,788)	(33,712)	(20,228)	(33,712)	0	0	0	0	0	0
2018	Coos County	6/30/2017	Proportion	5.2	4.2	(1,059,531)	(855,775)	(203,756)	(203,756)	(203,756)	(203,756)	(203,756)	(203,756)	(40,751)	0
2018	Coos County	6/30/2017	Contribution	5.2	4.2	666,339	538,197	128,142	128,142	128,142	128,142	128,142	128,142	26,629	0
2018	Coos County	6/30/2016	Proportion	5.3	3.3	(439,623)	(273,727)	(82,948)	(82,948)	(82,948)	(82,948)	(82,948)	(24,883)	0	0
2018	Coos County	6/30/2016	Contribution	5.3	3.3	662,572	412,544	125,014	125,014	125,014	125,014	125,014	37,502	0	0
2018	Coos County	6/30/2015	Proportion	5.3	2.3	(1,049,884)	(455,611)	(198,091)	(198,091)	(198,091)	(59,429)	0	0	0	0
2018	Coos County	6/30/2015	Contribution	5.3	2.3	612,426	265,770	115,552	115,552	115,552	34,666	0	0	0	0
2018	Coos County	6/30/2014	Proportion	5.4	1.4	(15,359)	(3,983)	(2,844)	(2,844)	(1,139)	0	0	0	0	0
2018	Coos County	6/30/2014	Contribution	5.4	1.4	(173,822)	(45,066)	(32,189)	(32,189)	(12,877)	0	0	0	0	0
2018	Coos County	6/30/2013	Contribution	5.6	0.6	121,947	13,067	21,776	13,067	0	0	0	0	0	0
2020	Wasco County	6/30/2017	Proportion	5.2	4.2	462,567	373,612	88,955	88,955	88,955	88,955	88,955	88,955	17,792	0
2020	Wasco County	6/30/2017	Contribution	5.2	4.2	28,189	22,768	5,421	5,421	5,421	5,421	5,421	5,421	1,084	0
2020	Wasco County	6/30/2016	Proportion	5.3	3.3	(210,920)	(131,328)	(39,796)	(39,796)	(39,796)	(39,796)	(39,796)	(11,940)	0	0
2020	Wasco County	6/30/2016	Contribution	5.3	3.3	140,852	87,700	26,576	26,576	26,576	26,576	26,576	7,972	0	0
2020	Wasco County	6/30/2015	Proportion	5.3	2.3	(771,890)	(334,970)	(145,640)	(145,640)	(145,640)	(43,690)	0	0	0	0
2020	Wasco County	6/30/2015	Contribution	5.3	2.3	51,815	22,487	9,776	9,776	9,776	2,935	0	0	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	1.4	(402,842)	(104,442)	(74,600)	(74,600)	(29,842)	0	0	0	0	0
2020	Wasco County	6/30/2014	Contribution	5.4	1.4	(255,598)	(66,266)	(47,333)	(47,333)	(18,933)	0	0	0	0	0
2020	Wasco County	6/30/2013	Contribution	5.6	0.6	(200,231)	(21,451)	(35,756)	(21,451)	0	0	0	0	0	0
2021	Baker County	6/30/2017	Proportion	5.2	4.2	(493,267)	(398,408)	(94,859)	(94,859)	(94,859)	(94,859)	(94,859)	(94,859)	(18,972)	0
2021	Baker County	6/30/2017	Contribution	5.2	4.2	26,741	21,599	5,142	5,142	5,142	5,142	5,142	5,142	1,031	0
2021	Baker County	6/30/2016	Proportion	5.3	3.3	(34,748)	(21,636)	(6,556)	(6,556)	(6,556)	(6,556)	(6,556)	(1,968)	0	0
2021	Baker County	6/30/2016	Contribution	5.3	3.3	51,868	32,296	9,786	9,786	9,786	2,938	0	0	0	0
2021	Baker County	6/30/2015	Proportion	5.3	2.3	(502,712)	(218,159)	(94,851)	(94,851)	(94,851)	(28,457)	0	0	0	0
2021	Baker County	6/30/2015	Contribution	5.3	2.3	47,457	20,595	8,954	8,954	8,954	2,687	0	0	0	0
2021	Baker County	6/30/2014	Proportion	5.4	1.4	4,407	1,143	816	816	327	0	0	0	0	0
2021	Baker County	6/30/2014	Contribution	5.4	1.4	(222,514)	(57,690)	(41,206)	(41,206)	(16,484)	0	0	0	0	0
2021	Baker County	6/30/2013	Contribution	5.6	0.6	(67,666)	(7,251)	(12,083)	(7,251)	0	0	0	0	0	0
2022	Gilliam County	6/30/2017	Proportion	5.2	4.2	(181,959)	(146,967)	(34,992)	(34,992)	(34,992)	(34,992)	(34,992)	(34,992)	(6,999)	0
2022	Gilliam County	6/30/2017	Contribution	5.2	4.2	39,769	32,121	7,648	7,648	7,648	7,648	7,648	7,648	1,529	0
2022	Gilliam County	6/30/2016	Proportion	5.3	3.3	(146,813)	(91,411)	(27,701)	(27,701)	(27,701)	(27,701)	(27,701)	(8,308)	0	0
2022	Gilliam County	6/30/2016	Contribution	5.3	3.3	31,467	19,593	5,937	5,937	5,937	1,782	0	0	0	0
2022	Gilliam County	6/30/2015	Proportion	5.3	2.3	(166,949)	(72,449)	(31,500)	(31,500)	(31,500)	(9,449)	0	0	0	0
2022	Gilliam County	6/30/2015	Contribution	5.3	2.3	20,357	8,834	3,841	3,841	3,841	1,152	0	0	0	0
2022	Gilliam County	6/30/2014	Proportion	5.4	1.4	27,563	7,147	5,104	5,104	2,043	0	0	0	0	0
2022	Gilliam County	6/30/2014	Contribution	5.4	1.4	(73,066)	(18,942)	(13,531)	(13,531)	(5,411)	0	0	0	0	0
2022	Gilliam County	6/30/2013	Contribution	5.6	0.6	(37,061)	(3,971)	(6,618)	(3,971)	0	0	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2023	Morrow County Rural School District Board	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2015	Proportion	5.3	2.3	(762)	(330)	(144)	(144)	(144)	(42)	0	0	0	
2023	Morrow County Rural School District Board	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2014	Proportion	5.4	1.4	4	0	1	0	0	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2014	Contribution	5.4	1.4	(129)	(33)	(24)	(24)	(9)	0	0	0	0	
2023	Morrow County Rural School District Board	6/30/2013	Contribution	5.6	0.6	(104)	(9)	(19)	(9)	0	0	0	0	0	
2027	Deschutes County	6/30/2017	Proportion	5.2	4.2	1,044,253	843,435	200,818	200,818	200,818	200,818	200,818	200,818	40,163	0
2027	Deschutes County	6/30/2017	Contribution	5.2	4.2	(298,739)	(241,289)	(57,450)	(57,450)	(57,450)	(57,450)	(57,450)	(57,450)	(11,489)	0
2027	Deschutes County	6/30/2016	Proportion	5.3	3.3	28,588	17,800	5,394	5,394	5,394	5,394	5,394	1,618	0	0
2027	Deschutes County	6/30/2016	Contribution	5.3	3.3	(282,231)	(175,729)	(53,251)	(53,251)	(53,251)	(53,251)	(53,251)	(15,976)	0	0
2027	Deschutes County	6/30/2015	Proportion	5.3	2.3	(1,463,211)	(634,977)	(276,078)	(276,078)	(276,078)	(82,821)	0	0	0	0
2027	Deschutes County	6/30/2015	Contribution	5.3	2.3	(215,780)	(93,641)	(40,713)	(40,713)	(40,713)	(12,215)	0	0	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	1.4	165,600	165,600	118,287	118,287	47,313	0	0	0	0	0
2027	Deschutes County	6/30/2014	Contribution	5.4	1.4	(2,222,530)	(576,210)	(411,580)	(411,580)	(164,630)	0	0	0	0	0
2027	Deschutes County	6/30/2013	Contribution	5.6	0.6	(879,536)	(94,236)	(157,060)	(94,236)	0	0	0	0	0	0
2028	Union County	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2017	Proportion	5.2	4.2	302,440	244,278	58,162	58,162	58,162	58,162	58,162	58,162	11,630	0
2035	Hood River County	6/30/2017	Contribution	5.2	4.2	(247,695)	(200,061)	(47,634)	(47,634)	(47,634)	(47,634)	(47,634)	(9,525)	0	0
2035	Hood River County	6/30/2016	Proportion	5.3	3.3	148,210	92,282	27,964	27,964	27,964	27,964	8,390	0	0	0
2035	Hood River County	6/30/2016	Contribution	5.3	3.3	(261,542)	(162,846)	(49,348)	(49,348)	(49,348)	(49,348)	(14,802)	0	0	0
2035	Hood River County	6/30/2015	Proportion	5.3	2.3	396,379	172,015	74,788	74,788	74,788	22,439	0	0	0	0
2035	Hood River County	6/30/2015	Contribution	5.3	2.3	(218,506)	(94,822)	(41,228)	(41,228)	(41,228)	(12,366)	0	0	0	0
2035	Hood River County	6/30/2014	Proportion	5.4	1.4	113,135	29,331	20,951	20,951	8,380	0	0	0	0	0
2035	Hood River County	6/30/2014	Contribution	5.4	1.4	(182,730)	(47,374)	(33,839)	(33,839)	(13,535)	0	0	0	0	0
2035	Hood River County	6/30/2013	Contribution	5.6	0.6	(50,999)	(5,464)	(9,107)	(5,464)	0	0	0	0	0	0
2036	Clatsop County	6/30/2017	Proportion	5.2	4.2	1,004,922	811,668	193,254	193,254	193,254	193,254	193,254	38,652	0	0
2036	Clatsop County	6/30/2017	Contribution	5.2	4.2	(513,214)	(414,519)	(98,695)	(98,695)	(98,695)	(98,695)	(98,695)	(19,739)	0	0
2036	Clatsop County	6/30/2016	Proportion	5.3	3.3	(353,108)	(219,860)	(66,624)	(66,624)	(66,624)	(19,988)	0	0	0	0
2036	Clatsop County	6/30/2016	Contribution	5.3	3.3	(138,400)	(86,174)	(26,113)	(26,113)	(26,113)	(7,835)	0	0	0	0
2036	Clatsop County	6/30/2015	Proportion	5.3	2.3	(412,013)	(178,799)	(77,738)	(77,738)	(77,738)	(23,323)	0	0	0	0
2036	Clatsop County	6/30/2015	Contribution	5.3	2.3	(164,480)	(71,378)	(31,034)	(31,034)	(31,034)	(9,310)	0	0	0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	1.4	(94,236)	(24,432)	(17,451)	(17,451)	(6,981)	0	0	0	0	0
2036	Clatsop County	6/30/2014	Contribution	5.4	1.4	(481,031)	(124,711)	(89,080)	(89,080)	(35,631)	0	0	0	0	0
2036	Clatsop County	6/30/2013	Contribution	5.6	0.6	(278,270)	(29,815)	(49,691)	(29,815)	0	0	0	0	0	0
2037	Polk County	6/30/2017	Proportion	5.2	4.2	333,904	269,692	64,212	64,212	64,212	64,212	64,212	12,844	0	0
2037	Polk County	6/30/2017	Contribution	5.2	4.2	328,354	265,209	63,145	63,145	63,145	63,145	63,145	12,629	0	0
2037	Polk County	6/30/2016	Proportion	5.3	3.3	77,088	47,998	14,545	14,545	14,545	4,363	0	0	0	0
2037	Polk County	6/30/2016	Contribution	5.3	3.3	407,646	253,818	76,914	76,914	76,914	23,076	0	0	0	0
2037	Polk County	6/30/2015	Proportion	5.3	2.3	(2,194,435)	(952,303)	(414,044)	(414,044)	(414,044)	(124,215)	0	0	0	0
2037	Polk County	6/30/2015	Contribution	5.3	2.3	253,425	109,977	47,816	47,816	14,345	0	0	0	0	0
2037	Polk County	6/30/2014	Proportion	5.4	1.4	(197,289)	(51,149)	(36,535)	(36,535)	(14,614)	0	0	0	0	0
2037	Polk County	6/30/2014	Contribution	5.4	1.4	(840,979)	(218,031)	(155,737)	(155,737)	(62,294)	0	0	0	0	0
2037	Polk County	6/30/2013	Contribution	5.6	0.6	(458,812)	(49,157)	(81,931)	(49,157)	0	0	0	0	0	0
2038	Multnomah County	6/30/2017	Proportion	5.2	4.2	(14,367,255)	(11,604,321)	(2,762,934)	(2,762,934)	(2,762,934)	(2,762,934)	(2,762,934)	(552,585)	0	0
2038	Multnomah County	6/30/2017	Contribution	5.2	4.2	28,313,439	22,868,547	5,444,892	5,444,892	5,444,892	5,444,892	5,444,892	1,088,979	0	0
2038	Multnomah County	6/30/2016	Proportion	5.3	3.3	(1,410,346)	(878,140)	(266,103)	(266,103)	(266,103)	(79,831)	0	0	0	0
2038	Multnomah County	6/30/2016	Contribution	5.3	3.3	28,414,405	17,691,989	5,361,208	5,361,208	5,361,208	5,361,208	1,608,365	0	0	0
2038	Multnomah County	6/30/2015	Proportion	5.3	2.3	(5,385,900)	(2,337,276)	(1,016,208)	(1,016,208)	(1,016,208)	(304,860)	0	0	0	0
2038	Multnomah County	6/30/2015	Contribution	5.3	2.3	2,864,396	1,243,040	540,452	540,452	540,452	162,136	0	0	0	0
2038	Multnomah County	6/30/2014	Proportion	5.4	1.4	3,629,587	941,003	672,146	672,146	268,857	0	0	0	0	0
2038	Multnomah County	6/30/2014	Contribution	5.4	1.4	(10,035,753)	(2,601,861)	(1,858,473)	(1,858,473)	(743,388)	0	0	0	0	0
2038	Multnomah County	6/30/2013	Contribution	5.6	0.6	(3,124,086)	(334,726)	(557,872)	(334,726)	0	0	0	0	0	0
2039	Malheur County	6/30/2017	Proportion	5.2	4.2	(120,943)	(97,685)	(23,258)	(23,258)	(23,258)	(23,258)	(23,258)	(4,653)	0	0
2039	Malheur County	6/30/2017	Contribution	5.2	4.2	95,866	77,430	18,436	18,436	18,436	3,686	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	5.3	3.3	(305,683)	(190,331)	(57,676)	(57,676)	(57,676)	(17,303)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2039	Malheur County	6/30/2016	Contribution	5.3	3.3	182,244	113,472	34,386	34,386	34,386	34,386	10,314	0	0
2039	Malheur County	6/30/2015	Proportion	5.3	2.3	(28,875)	(12,531)	(5,448)	(5,448)	(5,448)	(5,448)	0	0	0
2039	Malheur County	6/30/2015	Contribution	5.3	2.3	164,336	71,315	31,007	31,007	31,007	9,301	0	0	0
2039	Malheur County	6/30/2014	Proportion	5.4	1.4	(167,328)	(43,380)	(30,987)	(30,987)	(12,393)	0	0	0	0
2039	Malheur County	6/30/2014	Contribution	5.4	1.4	(33,215)	(8,611)	(6,151)	(6,151)	(2,460)	0	0	0	0
2039	Malheur County	6/30/2013	Contribution	5.6	0.6	17,076	1,831	3,049	0	0	0	0	0	0
2040	Benton County	6/30/2017	Proportion	5.2	4.2	2,066,114	1,668,784	397,330	397,330	397,330	397,330	397,330	79,464	0
2040	Benton County	6/30/2017	Contribution	5.2	4.2	(621,062)	(501,627)	(119,435)	(119,435)	(119,435)	(119,435)	(119,435)	(23,887)	0
2040	Benton County	6/30/2016	Proportion	5.3	3.3	1,887,137	1,175,009	356,064	356,064	356,064	356,064	106,817	0	0
2040	Benton County	6/30/2016	Contribution	5.3	3.3	(441,270)	(274,754)	(83,258)	(83,258)	(83,258)	(83,258)	(24,980)	0	0
2040	Benton County	6/30/2015	Proportion	5.3	2.3	(93,140)	(40,418)	(17,574)	(17,574)	(17,574)	(5,270)	0	0	0
2040	Benton County	6/30/2015	Contribution	5.3	2.3	(199,234)	(86,461)	(37,591)	(37,591)	(11,279)	0	0	0	0
2040	Benton County	6/30/2014	Proportion	5.4	1.4	160,326	41,566	29,690	29,690	11,876	0	0	0	0
2040	Benton County	6/30/2014	Contribution	5.4	1.4	(792,373)	(205,429)	(146,736)	(146,736)	(58,693)	0	0	0	0
2040	Benton County	6/30/2013	Contribution	5.6	0.6	(303,023)	(32,468)	(54,111)	(32,468)	0	0	0	0	0
2042	Josephine County	6/30/2017	Proportion	5.2	4.2	(256,775)	(207,395)	(49,380)	(49,380)	(49,380)	(49,380)	(49,380)	(9,875)	0
2042	Josephine County	6/30/2017	Contribution	5.2	4.2	577,507	466,448	111,059	111,059	111,059	111,059	111,059	22,212	0
2042	Josephine County	6/30/2016	Proportion	5.3	3.3	(1,025,177)	(638,317)	(193,430)	(193,430)	(193,430)	(193,430)	(58,027)	0	0
2042	Josephine County	6/30/2016	Contribution	5.3	3.3	385,869	240,259	72,805	72,805	72,805	21,844	0	0	0
2042	Josephine County	6/30/2015	Proportion	5.3	2.3	(1,106,459)	(480,161)	(208,766)	(208,766)	(208,766)	(62,629)	0	0	0
2042	Josephine County	6/30/2015	Contribution	5.3	2.3	246,821	107,111	46,570	46,570	46,570	13,971	0	0	0
2042	Josephine County	6/30/2014	Proportion	5.4	1.4	(474,599)	(123,043)	(87,889)	(87,889)	(35,154)	0	0	0	0
2042	Josephine County	6/30/2014	Contribution	5.4	1.4	(36,783)	(9,535)	(6,812)	(6,812)	(2,723)	0	0	0	0
2042	Josephine County	6/30/2013	Contribution	5.6	0.6	(317,212)	(33,987)	(56,645)	(33,987)	0	0	0	0	0
2043	Lincoln County	6/30/2017	Proportion	5.2	4.2	308,377	249,074	59,303	59,303	59,303	59,303	59,303	11,862	0
2043	Lincoln County	6/30/2017	Contribution	5.2	4.2	(145,803)	(117,764)	(28,039)	(28,039)	(28,039)	(28,039)	(28,039)	(5,608)	0
2043	Lincoln County	6/30/2016	Proportion	5.3	3.3	(56,372)	(35,100)	(10,636)	(10,636)	(10,636)	(10,636)	(3,192)	0	0
2043	Lincoln County	6/30/2016	Contribution	5.3	3.3	(72,588)	(45,196)	(13,696)	(13,696)	(13,696)	(13,696)	(4,108)	0	0
2043	Lincoln County	6/30/2015	Proportion	5.3	2.3	(355,056)	(154,080)	(66,992)	(66,992)	(66,992)	(20,096)	0	0	0
2043	Lincoln County	6/30/2015	Contribution	5.3	2.3	(55,886)	(24,251)	(10,545)	(10,545)	(10,545)	(3,161)	0	0	0
2043	Lincoln County	6/30/2014	Proportion	5.4	1.4	241,709	62,665	44,761	44,761	17,904	0	0	0	0
2043	Lincoln County	6/30/2014	Contribution	5.4	1.4	(214,140)	(55,516)	(39,656)	(39,656)	(15,860)	0	0	0	0
2043	Lincoln County	6/30/2013	Contribution	5.6	0.6	31,167	3,337	5,566	3,337	0	0	0	0	0
2044	Crook County	6/30/2017	Proportion	5.2	4.2	451,237	364,461	86,776	86,776	86,776	86,776	86,776	17,357	0
2044	Crook County	6/30/2017	Contribution	5.2	4.2	(13,820)	(11,162)	(2,658)	(2,658)	(2,658)	(2,658)	(2,658)	(530)	0
2044	Crook County	6/30/2016	Proportion	5.3	3.3	(64,049)	(39,879)	(12,085)	(12,085)	(12,085)	(12,085)	(3,624)	0	0
2044	Crook County	6/30/2016	Contribution	5.3	3.3	(6,595)	(4,107)	(1,244)	(1,244)	(1,244)	(1,244)	(375)	0	0
2044	Crook County	6/30/2015	Proportion	5.3	2.3	8,964	3,891	1,691	1,691	509	0	0	0	0
2044	Crook County	6/30/2015	Contribution	5.3	2.3	(14,482)	(6,286)	(2,732)	(2,732)	(2,732)	(822)	0	0	0
2044	Crook County	6/30/2014	Proportion	5.4	1.4	(1,568)	(408)	(290)	(290)	0	0	0	0	0
2044	Crook County	6/30/2014	Contribution	5.4	1.4	(31,280)	(8,108)	(5,793)	(5,793)	(2,315)	0	0	0	0
2044	Crook County	6/30/2013	Contribution	5.6	0.6	(17,500)	(1,875)	(3,125)	(1,875)	0	0	0	0	0
2050	Wallowa County	6/30/2017	Proportion	5.2	4.2	(321)	(62)	(62)	(62)	(62)	(62)	(62)	(11)	0
2050	Wallowa County	6/30/2017	Contribution	5.2	4.2	480	368	92	92	92	92	92	20	0
2050	Wallowa County	6/30/2016	Proportion	5.3	3.3	(12,903)	(8,033)	(2,435)	(2,435)	(2,435)	(2,435)	(728)	0	0
2050	Wallowa County	6/30/2016	Contribution	5.3	3.3	1,686	1,050	318	318	318	318	96	0	0
2050	Wallowa County	6/30/2015	Proportion	5.3	2.3	18,590	8,066	3,508	3,508	3,508	1,050	0	0	0
2050	Wallowa County	6/30/2015	Contribution	5.3	2.3	(128)	(56)	(24)	(24)	(8)	0	0	0	0
2050	Wallowa County	6/30/2014	Proportion	5.4	1.4	22,363	5,799	4,141	4,141	1,658	0	0	0	0
2050	Wallowa County	6/30/2014	Contribution	5.4	1.4	5,669	1,469	1,050	1,050	419	0	0	0	0
2050	Wallowa County	6/30/2013	Contribution	5.6	0.6	17,174	1,839	3,067	1,839	0	0	0	0	0
2052	Tillamook County	6/30/2017	Proportion	5.2	4.2	(706)	(570)	(136)	(136)	(136)	(136)	(136)	(26)	0
2052	Tillamook County	6/30/2017	Contribution	5.2	4.2	(1,189)	(960)	(229)	(229)	(229)	(229)	(44)	0	0
2052	Tillamook County	6/30/2016	Proportion	5.3	3.3	(1,009)	(629)	(190)	(190)	(190)	(190)	(59)	0	0
2052	Tillamook County	6/30/2016	Contribution	5.3	3.3	(945)	(589)	(178)	(178)	(178)	(178)	(55)	0	0
2052	Tillamook County	6/30/2015	Proportion	5.3	2.3	(1,440)	(624)	(272)	(272)	(272)	(80)	0	0	0
2052	Tillamook County	6/30/2015	Contribution	5.3	2.3	(1,022)	(443)	(193)	(193)	(193)	(57)	0	0	0
2052	Tillamook County	6/30/2014	Proportion	5.4	1.4	(11)	(3)	(2)	(2)	(1)	0	0	0	0
2052	Tillamook County	6/30/2014	Contribution	5.4	1.4	(1,418)	(366)	(263)	(263)	(103)	0	0	0	0
2052	Tillamook County	6/30/2013	Contribution	5.6	0.6	(1,171)	(126)	(209)	(126)	0	0	0	0	0
2099	State Judiciary	6/30/2017	Proportion	5.2	4.2	(89,760)	(72,498)	(17,262)	(17,262)	(17,262)	(17,262)	(17,262)	(3,450)	0
2099	State Judiciary	6/30/2017	Contribution	5.2	4.2	322,150	260,198	61,952	61,952	61,952	61,952	12,390	0	0
2099	State Judiciary	6/30/2016	Proportion	5.3	3.3	1,697,710	1,057,064	320,323	320,323	320,323	320,323	96,095	0	0
2099	State Judiciary	6/30/2016	Contribution	5.3	3.3	748,479	466,035	141,222	141,222	141,222	42,369	0	0	0
2099	State Judiciary	6/30/2015	Proportion	5.3	2.3	7,231,180	3,138,058	1,364,374	1,364,374	1,364,374	409,310	0	0	0
2099	State Judiciary	6/30/2015	Contribution	5.3	2.3	2,439,769	1,058,767	460,334	460,334	460,334	138,099	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2099	State Judiciary	6/30/2014	Proportion	5.4	1.4	(746,373)	(193,505)	(138,217)	(138,217)	(55,288)	0	0	0	0
2099	State Judiciary	6/30/2014	Contribution	5.4	1.4	863,354	223,834	159,880	159,880	63,954	0	0	0	0
2099	State Judiciary	6/30/2013	Contribution	5.6	0.6	2,122,242	227,382	378,972	227,382	0	0	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	5.2	4.2	(416,759)	(336,613)	(80,146)	(80,146)	(80,146)	(80,146)	(80,146)	(16,029)	0
2100	City of Roseburg	6/30/2017	Contribution	5.2	4.2	290,986	235,027	55,959	55,959	55,959	55,959	55,959	11,191	0
2100	City of Roseburg	6/30/2016	Proportion	5.3	3.3	(1,021,641)	(636,117)	(192,762)	(192,762)	(192,762)	(192,762)	(57,831)	0	0
2100	City of Roseburg	6/30/2016	Contribution	5.3	3.3	340,660	212,110	64,275	64,275	64,275	64,275	19,285	0	0
2100	City of Roseburg	6/30/2015	Proportion	5.3	2.3	(1,218,021)	(528,576)	(229,815)	(229,815)	(229,815)	(68,946)	0	0	0
2100	City of Roseburg	6/30/2015	Contribution	5.3	2.3	199,987	86,788	37,733	37,733	37,733	11,322	0	0	0
2100	City of Roseburg	6/30/2014	Proportion	5.4	1.4	1,169	305	216	216	89	0	0	0	0
2100	City of Roseburg	6/30/2014	Contribution	5.4	1.4	(346,966)	(89,954)	(64,253)	(64,253)	(25,701)	0	0	0	0
2100	City of Roseburg	6/30/2013	Contribution	5.6	0.6	4,850,397	866,142	519,687	866,142	0	0	0	0	0
2101	City of Salem	6/30/2017	Proportion	5.2	4.2	(2,380,949)	(1,923,074)	(457,875)	(457,875)	(457,875)	(457,875)	(457,875)	(91,574)	0
2101	City of Salem	6/30/2017	Contribution	5.2	4.2	1,534,097	1,239,078	295,019	295,019	295,019	295,019	59,002	0	0
2101	City of Salem	6/30/2016	Proportion	5.3	3.3	(2,211,823)	(1,377,173)	(417,325)	(417,325)	(417,325)	(417,325)	(125,198)	0	0
2101	City of Salem	6/30/2016	Contribution	5.3	3.3	595,514	370,792	112,361	112,361	112,361	33,709	0	0	0
2101	City of Salem	6/30/2015	Proportion	5.3	2.3	(2,149,448)	(932,780)	(405,556)	(405,556)	(405,556)	(121,668)	0	0	0
2101	City of Salem	6/30/2015	Contribution	5.3	2.3	531,433	230,623	100,270	100,270	100,270	30,083	0	0	0
2101	City of Salem	6/30/2014	Proportion	5.4	1.4	(405,814)	(105,210)	(75,151)	(75,151)	(30,059)	0	0	0	0
2101	City of Salem	6/30/2014	Contribution	5.4	1.4	(1,476,715)	(382,851)	(273,466)	(273,466)	(109,385)	0	0	0	0
2101	City of Salem	6/30/2013	Contribution	5.6	0.6	263,107	28,192	46,983	28,192	0	0	0	0	0
2102	City of Medford	6/30/2017	Proportion	5.2	4.2	(1,325,603)	(1,070,679)	(254,924)	(254,924)	(254,924)	(254,924)	(254,924)	(50,983)	0
2102	City of Medford	6/30/2017	Contribution	5.2	4.2	108,408	87,560	20,848	20,848	20,848	20,848	4,168	0	0
2102	City of Medford	6/30/2016	Proportion	5.3	3.3	(640,139)	(398,577)	(120,781)	(120,781)	(120,781)	(120,781)	(36,234)	0	0
2102	City of Medford	6/30/2016	Contribution	5.3	3.3	(118,554)	(73,816)	(22,369)	(22,369)	(22,369)	(6,709)	0	0	0
2102	City of Medford	6/30/2015	Proportion	5.3	2.3	(784,277)	(340,346)	(147,977)	(147,977)	(147,977)	(44,392)	0	0	0
2102	City of Medford	6/30/2015	Contribution	5.3	2.3	(32,654)	(14,171)	(6,161)	(6,161)	(6,161)	(1,849)	0	0	0
2102	City of Medford	6/30/2014	Proportion	5.4	1.4	289,575	75,075	53,625	53,625	21,450	0	0	0	0
2102	City of Medford	6/30/2014	Contribution	5.4	1.4	(938,627)	(243,347)	(173,820)	(173,820)	(69,527)	0	0	0	0
2102	City of Medford	6/30/2013	Contribution	5.6	0.6	(193,157)	(20,697)	(34,492)	(20,697)	0	0	0	0	0
2103	City of Albany	6/30/2017	Proportion	5.2	4.2	(1,847,025)	(1,491,828)	(355,197)	(355,197)	(355,197)	(355,197)	(355,197)	(71,040)	0
2103	City of Albany	6/30/2017	Contribution	5.2	4.2	730,947	590,380	140,567	140,567	140,567	140,567	28,112	0	0
2103	City of Albany	6/30/2016	Proportion	5.3	3.3	(810,571)	(504,695)	(152,938)	(152,938)	(152,938)	(45,881)	0	0	0
2103	City of Albany	6/30/2016	Contribution	5.3	3.3	551,817	343,585	104,116	104,116	104,116	31,237	0	0	0
2103	City of Albany	6/30/2015	Proportion	5.3	2.3	(2,513,499)	(1,090,764)	(474,245)	(474,245)	(474,245)	(142,274)	0	0	0
2103	City of Albany	6/30/2015	Contribution	5.3	2.3	563,169	244,395	106,258	106,258	106,258	31,879	0	0	0
2103	City of Albany	6/30/2014	Proportion	5.4	1.4	317,578	82,334	58,811	58,811	23,523	0	0	0	0
2103	City of Albany	6/30/2014	Contribution	5.4	1.4	(852,555)	(221,031)	(157,881)	(157,881)	(63,150)	0	0	0	0
2103	City of Albany	6/30/2013	Contribution	5.6	0.6	(37,438)	(4,013)	(6,685)	(4,013)	0	0	0	0	0
2104	City of Ashland	6/30/2017	Proportion	5.2	4.2	(1,146,255)	(925,821)	(220,434)	(220,434)	(220,434)	(220,434)	(220,434)	(44,085)	0
2104	City of Ashland	6/30/2017	Contribution	5.2	4.2	434,304	350,784	83,520	83,520	83,520	83,520	16,704	0	0
2104	City of Ashland	6/30/2016	Proportion	5.3	3.3	(1,367,543)	(851,489)	(258,027)	(258,027)	(258,027)	(77,408)	0	0	0
2104	City of Ashland	6/30/2016	Contribution	5.3	3.3	540,422	336,490	101,966	101,966	101,966	30,592	0	0	0
2104	City of Ashland	6/30/2015	Proportion	5.3	2.3	(1,828,442)	(793,475)	(344,989)	(344,989)	(344,989)	(103,497)	0	0	0
2104	City of Ashland	6/30/2015	Contribution	5.3	2.3	404,457	175,518	76,313	76,313	22,892	0	0	0	0
2104	City of Ashland	6/30/2014	Proportion	5.4	1.4	360,589	93,485	66,776	66,776	26,709	0	0	0	0
2104	City of Ashland	6/30/2014	Contribution	5.4	1.4	(399,252)	(103,508)	(73,936)	(73,936)	(29,572)	0	0	0	0
2104	City of Ashland	6/30/2013	Contribution	5.6	0.6	(20,419)	(2,189)	(3,646)	(2,189)	0	0	0	0	0
2105	City of Astoria	6/30/2017	Proportion	5.2	4.2	(1,003,329)	(810,381)	(192,948)	(192,948)	(192,948)	(192,948)	(192,948)	(38,589)	0
2105	City of Astoria	6/30/2017	Contribution	5.2	4.2	164,031	132,487	31,544	31,544	31,544	31,544	6,311	0	0
2105	City of Astoria	6/30/2016	Proportion	5.3	3.3	510,169	317,653	96,258	96,258	96,258	28,879	0	0	0
2105	City of Astoria	6/30/2016	Contribution	5.3	3.3	137,636	85,698	25,969	25,969	25,969	7,791	0	0	0
2105	City of Astoria	6/30/2015	Proportion	5.3	2.3	(745,441)	(323,494)	(140,649)	(140,649)	(140,649)	(42,196)	0	0	0
2105	City of Astoria	6/30/2015	Contribution	5.3	2.3	220,178	95,549	41,543	41,543	41,543	12,463	0	0	0
2105	City of Astoria	6/30/2014	Proportion	5.4	1.4	44,245	11,469	8,194	8,194	3,275	0	0	0	0
2105	City of Astoria	6/30/2014	Contribution	5.4	1.4	(77,150)	(20,002)	(14,287)	(14,287)	(5,715)	0	0	0	0
2105	City of Astoria	6/30/2013	Contribution	5.6	0.6	51,058	5,468	9,118	5,468	0	0	0	0	0
2106	City of Beaverton	6/30/2017	Proportion	5.2	4.2	(1,508,973)	(1,218,786)	(290,187)	(290,187)	(290,187)	(290,187)	(290,187)	(58,038)	0
2106	City of Beaverton	6/30/2017	Contribution	5.2	4.2	(495,052)	(399,850)	(95,202)	(95,202)	(95,202)	(95,202)	(19,042)	0	0
2106	City of Beaverton	6/30/2016	Proportion	5.3	3.3	(675,615)	(420,665)	(127,475)	(127,475)	(127,475)	(38,240)	0	0	0
2106	City of Beaverton	6/30/2016	Contribution	5.3	3.3	(243,631)	(151,695)	(45,968)	(45,968)	(45,968)	(13,791)	0	0	0
2106	City of Beaverton	6/30/2015	Proportion	5.3	2.3	(2,525,588)	(1,096,010)	(476,526)	(476,526)	(476,526)	(142,958)	0	0	0
2106	City of Beaverton	6/30/2015	Contribution	5.3	2.3	(162,900)	(70,692)	(30,736)	(30,736)	(9,220)	0	0	0	0
2106	City of Beaverton	6/30/2014	Proportion	5.4	1.4	802,780	208,128	148,663	148,663	59,465	0	0	0	0
2106	City of Beaverton	6/30/2014	Contribution	5.4	1.4	(2,592,762)	(672,198)	(480,141)	(480,141)	(192,057)	0	0	0	0
2106	City of Beaverton	6/30/2013	Contribution	5.6	0.6	(1,158,934)	(124,174)	(206,952)	(124,174)	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in		
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense			
2107	City of Bend	6/30/2017	Proportion	5.2	4.2	(1,112,165)	(898,287)	(213,878)	(213,878)	(213,878)	(213,878)	(213,878)	(213,878)	(213,878)	(42,775)	0	
2107	City of Bend	6/30/2017	Contribution	5.2	4.2	2,066,706	1,669,263	397,443	397,443	397,443	397,443	397,443	397,443	397,443	397,443	79,491	0
2107	City of Bend	6/30/2016	Proportion	5.3	3.3	1,813,279	1,129,023	342,128	342,128	342,128	342,128	342,128	342,128	102,639	0	0	
2107	City of Bend	6/30/2016	Contribution	5.3	3.3	1,351,729	841,643	255,043	255,043	255,043	255,043	255,043	255,043	76,514	0	0	
2107	City of Bend	6/30/2015	Proportion	5.3	2.3	59,751	25,929	11,274	11,274	11,274	11,274	3,381	0	0	0	0	
2107	City of Bend	6/30/2015	Contribution	5.3	2.3	1,380,752	599,195	260,519	260,519	260,519	260,519	78,157	0	0	0	0	
2107	City of Bend	6/30/2014	Proportion	5.4	1.4	(135)	(35)	(25)	(25)	(10)	0	0	0	0	0	0	
2107	City of Bend	6/30/2014	Contribution	5.4	1.4	(409,763)	(106,235)	(75,882)	(75,882)	(30,353)	0	0	0	0	0	0	
2107	City of Bend	6/30/2013	Contribution	5.6	0.6	31,009	3,324	5,537	3,324	0	0	0	0	0	0	0	
2109	City of Canby	6/30/2017	Proportion	5.2	4.2	(134,080)	(108,295)	(25,785)	(25,785)	(25,785)	(25,785)	(25,785)	(25,785)	(25,785)	(5,155)	0	
2109	City of Canby	6/30/2017	Contribution	5.2	4.2	(47,079)	(38,025)	(9,054)	(9,054)	(9,054)	(9,054)	(9,054)	(9,054)	(9,054)	(1,809)	0	
2109	City of Canby	6/30/2016	Proportion	5.3	3.3	261,417	162,769	49,324	49,324	49,324	49,324	49,324	14,797	0	0	0	
2109	City of Canby	6/30/2016	Contribution	5.3	3.3	(22,788)	(14,188)	(4,300)	(4,300)	(4,300)	(4,300)	(1,288)	0	0	0	0	
2109	City of Canby	6/30/2015	Proportion	5.3	2.3	(713,896)	(309,805)	(134,697)	(134,697)	(134,697)	(134,697)	(40,411)	0	0	0	0	
2109	City of Canby	6/30/2015	Contribution	5.3	2.3	130,223	56,513	24,570	24,570	24,570	7,373	0	0	0	0	0	
2109	City of Canby	6/30/2014	Proportion	5.4	1.4	95,898	24,862	17,759	17,759	7,103	0	0	0	0	0	0	
2109	City of Canby	6/30/2014	Contribution	5.4	1.4	(375,450)	(97,338)	(69,528)	(69,528)	(27,810)	0	0	0	0	0	0	
2109	City of Canby	6/30/2013	Contribution	5.6	0.6	(90,627)	(9,712)	(16,183)	(9,712)	0	0	0	0	0	0	0	
2110	City of Coquille	6/30/2017	Proportion	5.2	4.2	(377,379)	(304,806)	(72,573)	(72,573)	(72,573)	(72,573)	(72,573)	(72,573)	(14,514)	0	0	
2110	City of Coquille	6/30/2017	Contribution	5.2	4.2	35,014	6,733	28,281	6,733	6,733	6,733	6,733	6,733	1,349	0	0	
2110	City of Coquille	6/30/2016	Proportion	5.3	3.3	19,397	12,077	3,660	3,660	3,660	3,660	1,097	0	0	0	0	
2110	City of Coquille	6/30/2016	Contribution	5.3	3.3	7,503	4,671	1,416	1,416	1,416	423	0	0	0	0	0	
2110	City of Coquille	6/30/2015	Proportion	5.3	2.3	(192,278)	(83,441)	(36,279)	(36,279)	(36,279)	(10,883)	0	0	0	0	0	
2110	City of Coquille	6/30/2015	Contribution	5.3	2.3	38,753	16,817	7,312	7,312	7,312	2,193	0	0	0	0	0	
2110	City of Coquille	6/30/2014	Proportion	5.4	1.4	59,252	15,360	10,973	10,973	4,387	0	0	0	0	0	0	
2110	City of Coquille	6/30/2014	Contribution	5.4	1.4	(48,008)	(12,448)	(8,890)	(8,890)	(3,558)	0	0	0	0	0	0	
2110	City of Coquille	6/30/2013	Contribution	5.6	0.6	36,057	3,862	6,439	3,862	0	0	0	0	0	0	0	
2111	City of Eugene	6/30/2017	Proportion	5.2	4.2	(3,773,807)	(3,048,075)	(725,732)	(725,732)	(725,732)	(725,732)	(725,732)	(725,732)	(145,147)	0	0	
2111	City of Eugene	6/30/2017	Contribution	5.2	4.2	(503,288)	(406,502)	(96,786)	(96,786)	(96,786)	(96,786)	(96,786)	(96,786)	(19,358)	0	0	
2111	City of Eugene	6/30/2016	Proportion	5.3	3.3	1,127,722	702,166	212,778	212,778	212,778	212,778	63,832	0	0	0	0	
2111	City of Eugene	6/30/2016	Contribution	5.3	3.3	957,926	596,444	180,741	180,741	180,741	54,221	0	0	0	0	0	
2111	City of Eugene	6/30/2015	Proportion	5.3	2.3	1,916,206	831,562	361,548	361,548	361,548	108,466	0	0	0	0	0	
2111	City of Eugene	6/30/2015	Contribution	5.3	2.3	1,209,105	524,706	228,133	228,133	228,133	68,440	0	0	0	0	0	
2111	City of Eugene	6/30/2014	Proportion	5.4	1.4	(677,884)	(175,748)	(125,534)	(125,534)	(50,214)	0	0	0	0	0	0	
2111	City of Eugene	6/30/2014	Contribution	5.4	1.4	(3,152,038)	(817,194)	(583,711)	(583,711)	(233,483)	0	0	0	0	0	0	
2111	City of Eugene	6/30/2013	Contribution	5.6	0.6	(1,249,573)	(133,883)	(223,138)	(133,883)	0	0	0	0	0	0	0	
2112	City Of Forest Grove	6/30/2017	Proportion	5.2	4.2	232,940	188,144	44,796	44,796	44,796	44,796	44,796	44,796	8,960	0	0	
2112	City Of Forest Grove	6/30/2017	Contribution	5.2	4.2	114,082	92,143	21,939	21,939	21,939	21,939	21,939	21,939	4,387	0	0	
2112	City Of Forest Grove	6/30/2016	Proportion	5.3	3.3	(1,072)	(668)	(202)	(202)	(202)	(202)	(62)	0	0	0	0	
2112	City Of Forest Grove	6/30/2016	Contribution	5.3	3.3	51,530	32,084	9,723	9,723	9,723	9,723	2,915	0	0	0	0	
2112	City Of Forest Grove	6/30/2015	Proportion	5.3	2.3	(1,559)	(677)	(294)	(294)	(294)	(89)	0	0	0	0	0	
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	2.3	3,612	1,566	682	682	682	202	0	0	0	0	0	
2112	City Of Forest Grove	6/30/2014	Proportion	5.4	1.4	0	6	6	6	0	0	0	0	0	0	0	
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	1.4	(1,125)	(293)	(208)	(208)	(85)	0	0	0	0	0	0	
2112	City Of Forest Grove	6/30/2013	Contribution	5.6	0.6	(912)	(97)	(163)	(97)	0	0	0	0	0	0	0	
2113	City of Grants Pass	6/30/2017	Proportion	5.2	4.2	(338,860)	(273,695)	(65,165)	(65,165)	(65,165)	(65,165)	(65,165)	(65,165)	(13,035)	0	0	
2113	City of Grants Pass	6/30/2017	Contribution	5.2	4.2	406,419	328,261	78,158	78,158	78,158	78,158	78,158	78,158	15,629	0	0	
2113	City of Grants Pass	6/30/2016	Proportion	5.3	3.3	(841,779)	(524,127)	(158,826)	(158,826)	(158,826)	(158,826)	(47,649)	0	0	0	0	
2113	City of Grants Pass	6/30/2016	Contribution	5.3	3.3	572,565	356,503	108,031	108,031	108,031	32,410	0	0	0	0	0	
2113	City of Grants Pass	6/30/2015	Proportion	5.3	2.3	(1,817,012)	(788,516)	(342,832)	(342,832)	(342,832)	(102,852)	0	0	0	0	0	
2113	City of Grants Pass	6/30/2015	Contribution	5.3	2.3	326,715	61,644	18,495	18,495	18,495	0	0	0	0	0	0	
2113	City of Grants Pass	6/30/2014	Proportion	5.4	1.4	(101,426)	(26,294)	(18,783)	(18,783)	(7,511)	0	0	0	0	0	0	
2113	City of Grants Pass	6/30/2014	Contribution	5.4	1.4	(354,370)	(91,874)	(65,624)	(65,624)	(26,250)	0	0	0	0	0	0	
2113	City of Grants Pass	6/30/2013	Contribution	5.6	0.6	(40,647)	(4,357)	(7,258)	(4,357)	0	0	0	0	0	0	0	
2114	City of Gresham	6/30/2017	Proportion	5.2	4.2	2,171,826	1,754,167	417,659	417,659	417,659	417,659	417,659	417,659	83,531	0	0	
2114	City of Gresham	6/30/2017	Contribution	5.2	4.2	(2,738,222)	(2,211,641)	(526,581)	(526,581)	(526,581)	(526,581)	(526,581)	(526,581)	(105,317)	0	0	
2114	City of Gresham	6/30/2016	Proportion	5.3	3.3	622,518	387,606	117,456	117,456	117,456	35,238	0	0	0	0	0	
2114	City of Gresham	6/30/2016	Contribution	5.3	3.3	(1,629,300)	(1,014,470)	(307,415)	(307,415)	(307,415)	(92,225)	0	0	0	0	0	
2114	City of Gresham	6/30/2015	Proportion	5.3	2.3	(15,215)	(6,602)	(2,871)	(2,871)	(860)	0	0	0	0	0	0	
2114	City of Gresham	6/30/2015	Contribution	5.3	2.3	(1,473,522)	(639,453)	(278,023)	(278,023)	(278,023)	(83,407)	0	0	0	0	0	
2114	City of Gresham	6/30/2014	Proportion	5.4	1.4	1,294,051	335,495	239,639	239,639	95,856	0	0	0	0	0	0	
2114	City of Gresham	6/30/2014	Contribution	5.4	1.4	(3,059,944)	(793,320)	(566,656)	(566,656)	(226,664)	0	0	0	0	0	0	
2114	City of Gresham	6/30/2013	Contribution	5.6	0.6	(1,546,061)	(165,651)	(276,082)	(165,651)	0	0	0	0	0	0	0	
2115	City of Hillsboro	6/30/2017	Proportion	5.2	4.2	(402,288)	(324,925)	(77,363)	(77,363)	(77,363)	(77,363)	(77,363)	(77,363)	(15,473)	0	0	
2115	City of Hillsboro	6/30/2017	Contribution	5.2	4.2	2,116,884	1,709,791	407,093	407,093	407,093	407,093	407,093	407,093	81,419	0	0	
2115	City of Hillsboro	6/30/2016	Proportion	5.3	3.3	(2,469,907)	(1,537,867)	(466,020)	(466,020)	(466,020)	(466,020)	(466,020)	(139,807)	0	0	0	

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2115	City of Hillsboro	6/30/2016	Contribution	5.3	3.3	2,496,297	1,554,299	470,999	470,999	470,999	470,999	470,999	141,302	0	0	
2115	City of Hillsboro	6/30/2015	Proportion	5.3	2.3	(3,071,382)	(1,332,864)	(579,506)	(579,506)	(579,506)	(579,506)	(579,506)	(173,852)	0	0	
2115	City of Hillsboro	6/30/2015	Contribution	5.3	2.3	1,871,947	812,353	353,198	353,198	353,198	353,198	105,957	0	0	0	
2115	City of Hillsboro	6/30/2014	Proportion	5.4	1.4	(279,270)	(72,402)	(51,717)	(51,717)	(51,717)	(51,717)	(20,685)	0	0	0	
2115	City of Hillsboro	6/30/2014	Contribution	5.4	1.4	(1,223,125)	(317,105)	(226,505)	(226,505)	(226,505)	(226,505)	(90,600)	0	0	0	
2115	City of Hillsboro	6/30/2013	Contribution	5.6	0.6	(324,823)	(34,803)	(34,803)	(34,803)	(34,803)	(34,803)	0	0	0	0	
2117	City of McMinnville	6/30/2017	Proportion	5.2	4.2	(6,927,173)	(5,595,024)	(1,332,149)	(1,332,149)	(1,332,149)	(1,332,149)	(1,332,149)	(1,332,149)	(266,428)	0	0
2117	City of McMinnville	6/30/2017	Contribution	5.2	4.2	422,711	341,420	81,291	81,291	81,291	81,291	81,291	81,291	16,256	0	0
2117	City of McMinnville	6/30/2016	Proportion	5.3	3.3	(692,973)	(431,474)	(130,750)	(130,750)	(130,750)	(130,750)	(130,750)	(39,224)	0	0	
2117	City of McMinnville	6/30/2016	Contribution	5.3	3.3	3,861,868	2,404,560	728,654	728,654	728,654	728,654	218,598	0	0	0	
2117	City of McMinnville	6/30/2015	Proportion	5.3	2.3	(1,387,073)	(601,938)	(261,712)	(261,712)	(261,712)	(261,712)	(78,514)	0	0	0	
2117	City of McMinnville	6/30/2015	Contribution	5.3	2.3	513,274	222,741	96,844	96,844	96,844	96,844	29,053	0	0	0	
2117	City of McMinnville	6/30/2014	Proportion	5.4	1.4	101,910	26,422	18,872	18,872	18,872	18,872	7,550	0	0	0	
2117	City of McMinnville	6/30/2014	Contribution	5.4	1.4	(247,671)	(64,210)	(45,865)	(45,865)	(45,865)	(45,865)	(18,345)	0	0	0	
2117	City of McMinnville	6/30/2013	Contribution	5.6	0.6	280,399	30,044	50,071	50,071	50,071	50,071	0	0	0	0	
2118	City of Ontario	6/30/2017	Proportion	5.2	4.2	(391,817)	(316,468)	(75,349)	(75,349)	(75,349)	(75,349)	(75,349)	(75,349)	(15,072)	0	0
2118	City of Ontario	6/30/2017	Contribution	5.2	4.2	(315,279)	(254,648)	(60,631)	(60,631)	(60,631)	(60,631)	(60,631)	(60,631)	(12,124)	0	0
2118	City of Ontario	6/30/2016	Proportion	5.3	3.3	384,280	239,268	72,506	72,506	72,506	72,506	21,750	0	0	0	0
2118	City of Ontario	6/30/2016	Contribution	5.3	3.3	(241,454)	(150,340)	(45,557)	(45,557)	(45,557)	(45,557)	(45,557)	(13,669)	0	0	0
2118	City of Ontario	6/30/2015	Proportion	5.3	2.3	(957,225)	(415,401)	(180,608)	(180,608)	(180,608)	(180,608)	(54,185)	0	0	0	0
2118	City of Ontario	6/30/2015	Contribution	5.3	2.3	(125,086)	(54,283)	(23,601)	(23,601)	(23,601)	(23,601)	(7,081)	0	0	0	0
2118	City of Ontario	6/30/2014	Proportion	5.4	1.4	(51,295)	(13,299)	(9,499)	(9,499)	(9,499)	(9,499)	0	0	0	0	0
2118	City of Ontario	6/30/2014	Contribution	5.4	1.4	(458,890)	(118,970)	(84,980)	(84,980)	(84,980)	(84,980)	(33,990)	0	0	0	0
2118	City of Ontario	6/30/2013	Contribution	5.6	0.6	(119,863)	(12,843)	(21,404)	(21,404)	(21,404)	(21,404)	0	0	0	0	0
2119	City of Oregon City	6/30/2017	Proportion	5.2	4.2	(194,854)	(157,382)	(37,472)	(37,472)	(37,472)	(37,472)	(37,472)	(37,472)	(7,494)	0	0
2119	City of Oregon City	6/30/2017	Contribution	5.2	4.2	103,833	83,865	19,968	19,968	19,968	19,968	19,968	3,993	0	0	0
2119	City of Oregon City	6/30/2016	Proportion	5.3	3.3	74,666	46,490	14,088	14,088	14,088	14,088	4,226	0	0	0	0
2119	City of Oregon City	6/30/2016	Contribution	5.3	3.3	3,183	1,981	601	601	601	601	178	0	0	0	0
2119	City of Oregon City	6/30/2015	Proportion	5.3	2.3	(248,084)	(107,660)	(46,808)	(46,808)	(46,808)	(46,808)	(14,044)	0	0	0	0
2119	City of Oregon City	6/30/2015	Contribution	5.3	2.3	20,576	8,930	3,882	3,882	3,882	3,882	1,166	0	0	0	0
2119	City of Oregon City	6/30/2014	Proportion	5.4	1.4	207,992	53,924	38,517	38,517	38,517	38,517	15,407	0	0	0	0
2119	City of Oregon City	6/30/2014	Contribution	5.4	1.4	(319,677)	(82,881)	(59,199)	(59,199)	(59,199)	(59,199)	(23,682)	0	0	0	0
2119	City of Oregon City	6/30/2013	Contribution	5.6	0.6	(25,628)	(2,748)	(4,576)	(4,576)	(4,576)	(4,576)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	5.2	4.2	(1,565,701)	(1,264,605)	(301,096)	(301,096)	(301,096)	(301,096)	(301,096)	(301,096)	(60,221)	0	0
2120	City of Lake Oswego	6/30/2017	Contribution	5.2	4.2	961,514	776,607	184,907	184,907	184,907	184,907	184,907	36,979	0	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	5.3	3.3	(2,532,276)	(1,576,700)	(477,788)	(477,788)	(477,788)	(477,788)	(477,788)	(143,336)	0	0	0
2120	City of Lake Oswego	6/30/2016	Contribution	5.3	3.3	969,800	603,838	182,981	182,981	182,981	182,981	54,895	0	0	0	0
2120	City of Lake Oswego	6/30/2015	Proportion	5.3	2.3	(3,120,720)	(1,354,275)	(588,815)	(588,815)	(588,815)	(588,815)	(176,645)	0	0	0	0
2120	City of Lake Oswego	6/30/2015	Contribution	5.3	2.3	744,617	323,135	140,494	140,494	140,494	140,494	42,147	0	0	0	0
2120	City of Lake Oswego	6/30/2014	Proportion	5.4	1.4	(124,644)	(32,316)	(23,082)	(23,082)	(23,082)	(23,082)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2014	Contribution	5.4	1.4	(765,898)	(198,566)	(141,833)	(141,833)	(141,833)	(141,833)	(56,733)	0	0	0	0
2120	City of Lake Oswego	6/30/2013	Contribution	5.6	0.6	(331,922)	(35,562)	(59,272)	(59,272)	(59,272)	(59,272)	0	0	0	0	0
2121	City of Portland	6/30/2017	Proportion	5.2	4.2	(2,042,313)	(1,649,561)	(392,752)	(392,752)	(392,752)	(392,752)	(392,752)	(392,752)	(78,553)	0	0
2121	City of Portland	6/30/2017	Contribution	5.2	4.2	516,909	417,503	99,406	99,406	99,406	99,406	99,406	19,879	0	0	0
2121	City of Portland	6/30/2016	Proportion	5.3	3.3	(5,860,243)	(3,648,831)	(1,105,706)	(1,105,706)	(1,105,706)	(1,105,706)	(331,713)	0	0	0	0
2121	City of Portland	6/30/2016	Contribution	5.3	3.3	(982,761)	(611,907)	(185,427)	(185,427)	(185,427)	(185,427)	(55,626)	0	0	0	0
2121	City of Portland	6/30/2015	Proportion	5.3	2.3	184,914	80,247	34,889	34,889	34,889	34,889	10,469	0	0	0	0
2121	City of Portland	6/30/2015	Contribution	5.3	2.3	(2,041,421)	(885,899)	(385,174)	(385,174)	(385,174)	(385,174)	(115,551)	0	0	0	0
2121	City of Portland	6/30/2014	Proportion	5.4	1.4	3,185,984	589,997	589,997	589,997	589,997	589,997	235,999	0	0	0	0
2121	City of Portland	6/30/2014	Contribution	5.4	1.4	(15,056,453)	(3,903,525)	(2,788,232)	(2,788,232)	(2,788,232)	(2,788,232)	(1,115,293)	0	0	0	0
2121	City of Portland	6/30/2013	Contribution	5.6	0.6	(6,949,034)	(744,539)	(1,240,899)	(1,240,899)	(1,240,899)	(1,240,899)	0	0	0	0	0
2122	City of Redmond	6/30/2017	Proportion	5.2	4.2	1,019,344	823,316	196,028	196,028	196,028	196,028	196,028	39,204	0	0	0
2122	City of Redmond	6/30/2017	Contribution	5.2	4.2	(111,082)	(89,720)	(21,362)	(21,362)	(21,362)	(21,362)	(21,362)	(4,272)	0	0	0
2122	City of Redmond	6/30/2016	Proportion	5.3	3.3	163,581	101,853	30,864	30,864	30,864	30,864	9,261	0	0	0	0
2122	City of Redmond	6/30/2016	Contribution	5.3	3.3	(10,818)	(6,736)	(2,041)	(2,041)	(2,041)	(2,041)	(613)	0	0	0	0
2122	City of Redmond	6/30/2015	Proportion	5.3	2.3	94,585	41,047	17,846	17,846	17,846	17,846	5,355	0	0	0	0
2122	City of Redmond	6/30/2015	Contribution	5.3	2.3	(40,032)	(17,373)	(7,553)	(7,553)	(7,553)	(7,553)	(2,267)	0	0	0	0
2122	City of Redmond	6/30/2014	Proportion	5.4	1.4	121,810	31,582	22,557	22,557	22,557	22,557	9,025	0	0	0	0
2122	City of Redmond	6/30/2014	Contribution	5.4	1.4	(213,420)	(55,332)	(39,522)	(39,522)	(39,522)	(39,522)	(15,810)	0	0	0	0
2122	City of Redmond	6/30/2013	Contribution	5.6	0.6	(24,246)	(2,596)	(4,330)	(4,330)	(4,330)	(4,330)	0	0	0	0	0
2123	City of St Helens	6/30/2017	Proportion	5.2	4.2	(105,071)	(84,865)	(20,206)	(20,206)	(20,206)	(20,206)	(20,206)	(20,206)	(4,041)	0	0
2123	City of St Helens	6/30/2017	Contribution	5.2	4.2	203,172	164,100	39,072	39,072	39,072	39,072	39,072	7,812	0	0	0
2123	City of St Helens	6/30/2016	Proportion	5.3	3.3	(451,890)	(281,366)	(85,262)	(85,262)	(85,262)	(85,262)	(25,580)	0	0	0	0
2123	City of St Helens	6/30/2016	Contribution	5.3	3.3	208,613	129,891	39,361	39,361	39,361	39,361	11,808	0	0	0	0
2123	City of St Helens	6/30/2015	Proportion	5.3	2.3	(533,332)	(231,445)	(100,629)	(100,629)	(100,629)	(100,629)	(30,187)	0	0	0	0
2123	City of St Helens	6/30/2015	Contribution	5.3	2.3	166,810	72,388	31,474	31,474	31,474	31,474	9,440	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2123	City of St Helens	6/30/2014	Proportion	5.4	1.4	(35,662)	(9,246)	(6,604)	(6,604)	(2,642)	0	0	0	0	0
2123	City of St Helens	6/30/2014	Contribution	5.4	1.4	(68,981)	(17,885)	(12,774)	(12,774)	(5,111)	0	0	0	0	0
2123	City of St Helens	6/30/2013	Contribution	5.6	0.6	47,939	5,134	8,561	5,134	0	0	0	0	0	0
2125	City of Vernonia	6/30/2017	Proportion	5.2	4.2	48,898	39,495	9,403	9,403	9,403	9,403	9,403	1,883	0	0
2125	City of Vernonia	6/30/2017	Contribution	5.2	4.2	(35,845)	(28,952)	(6,893)	(6,893)	(6,893)	(6,893)	(6,893)	(1,380)	0	0
2125	City of Vernonia	6/30/2016	Proportion	5.3	3.3	161,085	100,299	30,393	30,393	30,393	30,393	9,120	0	0	0
2125	City of Vernonia	6/30/2016	Contribution	5.3	3.3	(31,975)	(19,909)	(6,033)	(6,033)	(6,033)	(6,033)	(1,810)	0	0	0
2125	City of Vernonia	6/30/2015	Proportion	5.3	2.3	(63,574)	(27,589)	(11,995)	(11,995)	(11,995)	(3,599)	0	0	0	0
2125	City of Vernonia	6/30/2015	Contribution	5.3	2.3	(9,686)	(4,202)	(1,828)	(1,828)	(1,828)	(546)	0	0	0	0
2125	City of Vernonia	6/30/2014	Proportion	5.4	1.4	(31,163)	(8,079)	(5,771)	(5,771)	(2,308)	0	0	0	0	0
2125	City of Vernonia	6/30/2014	Contribution	5.4	1.4	(29,681)	(7,697)	(5,496)	(5,496)	(2,201)	0	0	0	0	0
2125	City of Vernonia	6/30/2013	Contribution	5.6	0.6	(33,091)	(5,909)	(3,546)	(3,546)	0	0	0	0	0	0
2126	City of West Linn	6/30/2017	Proportion	5.2	4.2	(381,121)	(307,829)	(73,292)	(73,292)	(73,292)	(73,292)	(73,292)	(14,661)	0	0
2126	City of West Linn	6/30/2017	Contribution	5.2	4.2	6,043	4,881	1,162	1,162	1,162	1,162	233	0	0	0
2126	City of West Linn	6/30/2016	Proportion	5.3	3.3	284,930	177,410	53,760	53,760	53,760	53,760	16,130	0	0	0
2126	City of West Linn	6/30/2016	Contribution	5.3	3.3	37,115	23,109	7,003	7,003	7,003	2,100	0	0	0	0
2126	City of West Linn	6/30/2015	Proportion	5.3	2.3	(466,568)	(202,472)	(88,032)	(88,032)	(88,032)	(26,408)	0	0	0	0
2126	City of West Linn	6/30/2015	Contribution	5.3	2.3	166,803	72,387	31,472	31,472	9,443	0	0	0	0	0
2126	City of West Linn	6/30/2014	Proportion	5.4	1.4	(352,428)	(91,372)	(65,264)	(65,264)	(26,108)	0	0	0	0	0
2126	City of West Linn	6/30/2014	Contribution	5.4	1.4	(288,609)	(74,825)	(53,446)	(53,446)	(21,379)	0	0	0	0	0
2126	City of West Linn	6/30/2013	Contribution	5.6	0.6	(290,139)	(31,084)	(51,811)	(31,084)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2017	Proportion	5.2	4.2	(186,427)	(150,576)	(35,851)	(35,851)	(35,851)	(35,851)	(35,851)	(7,172)	0	0
2127	City of Cottage Grove	6/30/2017	Contribution	5.2	4.2	(165,679)	(133,818)	(31,861)	(31,861)	(31,861)	(31,861)	(31,861)	(6,374)	0	0
2127	City of Cottage Grove	6/30/2016	Proportion	5.3	3.3	194,034	120,814	36,610	36,610	36,610	10,984	0	0	0	0
2127	City of Cottage Grove	6/30/2016	Contribution	5.3	3.3	(45,351)	(28,237)	(8,557)	(8,557)	(8,557)	(2,566)	0	0	0	0
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	2.3	23,190	10,065	4,375	4,375	1,315	0	0	0	0	0
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	2.3	(10,861)	(4,714)	(2,049)	(2,049)	(616)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2014	Proportion	5.4	1.4	82,911	21,495	15,354	15,354	6,141	0	0	0	0	0
2127	City of Cottage Grove	6/30/2014	Contribution	5.4	1.4	(125,641)	(32,573)	(23,267)	(23,267)	(9,306)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2013	Contribution	5.6	0.6	31,764	3,404	5,672	3,404	0	0	0	0	0	0
2128	City of Tillamook	6/30/2017	Proportion	5.2	4.2	(49,804)	(40,226)	(9,578)	(9,578)	(9,578)	(9,578)	(9,578)	(1,914)	0	0
2128	City of Tillamook	6/30/2017	Contribution	5.2	4.2	(19,458)	(15,716)	(3,742)	(3,742)	(3,742)	(3,742)	(748)	0	0	0
2128	City of Tillamook	6/30/2016	Proportion	5.3	3.3	44,872	27,940	8,466	8,466	8,466	2,542	0	0	0	0
2128	City of Tillamook	6/30/2016	Contribution	5.3	3.3	13,223	8,233	2,495	2,495	748	0	0	0	0	0
2128	City of Tillamook	6/30/2015	Proportion	5.3	2.3	(246,186)	(106,836)	(46,450)	(46,450)	(46,450)	(13,936)	0	0	0	0
2128	City of Tillamook	6/30/2015	Contribution	5.3	2.3	48,396	21,003	9,131	9,131	2,741	0	0	0	0	0
2128	City of Tillamook	6/30/2014	Proportion	5.4	1.4	82,413	21,365	15,262	15,262	6,103	0	0	0	0	0
2128	City of Tillamook	6/30/2014	Contribution	5.4	1.4	(127,735)	(33,115)	(23,655)	(23,655)	(9,460)	0	0	0	0	0
2128	City of Tillamook	6/30/2013	Contribution	5.6	0.6	(23,563)	(2,523)	(4,208)	(2,523)	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2017	Proportion	5.2	4.2	138,408	111,791	26,617	26,617	26,617	26,617	5,323	0	0	0
2129	City of Sweet Home	6/30/2017	Contribution	5.2	4.2	(20,669)	(16,694)	(3,975)	(3,975)	(3,975)	(3,975)	(3,975)	(794)	0	0
2129	City of Sweet Home	6/30/2016	Proportion	5.3	3.3	264,104	164,442	49,831	49,831	49,831	14,949	0	0	0	0
2129	City of Sweet Home	6/30/2016	Contribution	5.3	3.3	(24,627)	(15,333)	(4,647)	(4,647)	(4,647)	(1,392)	0	0	0	0
2129	City of Sweet Home	6/30/2015	Proportion	5.3	2.3	170,025	73,785	32,080	32,080	32,080	9,625	0	0	0	0
2129	City of Sweet Home	6/30/2015	Contribution	5.3	2.3	5,792	2,513	1,093	1,093	327	0	0	0	0	0
2129	City of Sweet Home	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2014	Contribution	5.4	1.4	21,207	5,499	3,927	3,927	1,572	0	0	0	0	0
2129	City of Sweet Home	6/30/2013	Contribution	5.6	0.6	19,704	2,109	3,519	2,109	0	0	0	0	0	0
2131	City of Drain	6/30/2017	Proportion	5.2	4.2	(136,909)	(110,580)	(26,329)	(26,329)	(26,329)	(26,329)	(26,329)	(5,264)	0	0
2131	City of Drain	6/30/2017	Contribution	5.2	4.2	2,917	2,356	561	561	561	561	112	0	0	0
2131	City of Drain	6/30/2016	Proportion	5.3	3.3	20,168	12,558	3,805	3,805	3,805	1,143	0	0	0	0
2131	City of Drain	6/30/2016	Contribution	5.3	3.3	(7,389)	(4,601)	(1,394)	(1,394)	(1,394)	(419)	0	0	0	0
2131	City of Drain	6/30/2015	Proportion	5.3	2.3	(52,376)	(22,730)	(9,882)	(9,882)	(9,882)	(2,966)	0	0	0	0
2131	City of Drain	6/30/2015	Contribution	5.3	2.3	11,655	5,058	2,199	2,199	660	0	0	0	0	0
2131	City of Drain	6/30/2014	Proportion	5.4	1.4	21,194	5,494	3,925	3,925	1,569	0	0	0	0	0
2131	City of Drain	6/30/2014	Contribution	5.4	1.4	(19,008)	(4,928)	(3,520)	(3,520)	(1,408)	0	0	0	0	0
2131	City of Drain	6/30/2013	Contribution	5.6	0.6	(584)	(64)	(104)	(64)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	5.2	4.2	(3,527,225)	(2,848,913)	(678,312)	(678,312)	(678,312)	(678,312)	(678,312)	(135,665)	0	0
2132	Eugene Water & Electric Board	6/30/2017	Contribution	5.2	4.2	1,172,197	946,775	225,422	225,422	225,422	45,087	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	5.3	3.3	(6,511,919)	(4,054,591)	(1,228,664)	(1,228,664)	(1,228,664)	(368,599)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Contribution	5.3	3.3	1,843,747	1,147,993	347,877	347,877	347,877	104,362	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3	2.3	(5,785,691)	(2,510,771)	(1,091,640)	(1,091,640)	(1,091,640)	(327,491)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2015	Contribution	5.3	2.3	1,296,679	562,711	244,656	244,656	73,399	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2014	Proportion	5.4	1.4	(1,451,499)	(376,315)	(268,796)	(268,796)	(107,519)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2014	Contribution	5.4	1.4	802,727	208,115	148,653	148,653	59,462	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2013	Contribution	5.6	0.6	1,592,093	170,583	284,302	170,583	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2135	McMinnville Water & Light Department	6/30/2017	Proportion	5.2	4.2	5,500,068	4,442,363	1,057,705	1,057,705	1,057,705	1,057,705	1,057,705	211,543	0
2135	McMinnville Water & Light Department	6/30/2017	Contribution	5.2	4.2	60,053	48,504	11,549	11,549	11,549	11,549	11,549	2,308	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	5.3	3.3	(266,141)	(165,710)	(50,215)	(50,215)	(50,215)	(50,215)	(15,065)	0	0
2135	McMinnville Water & Light Department	6/30/2016	Contribution	5.3	3.3	1,483,178	923,488	279,845	279,845	279,845	279,845	83,953	0	0
2135	McMinnville Water & Light Department	6/30/2015	Proportion	5.3	2.3	(532,715)	(231,178)	(100,512)	(100,512)	(100,512)	(30,154)	0	0	0
2135	McMinnville Water & Light Department	6/30/2015	Contribution	5.3	2.3	197,126	85,545	37,194	37,194	37,194	11,157	0	0	0
2135	McMinnville Water & Light Department	6/30/2014	Proportion	5.4	1.4	39,139	10,147	7,248	7,248	2,899	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2014	Contribution	5.4	1.4	(95,120)	(24,661)	(17,615)	(17,615)	(7,046)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2013	Contribution	5.6	0.6	107,689	11,539	19,230	11,539	0	0	0	0	0
2138	City of Hood River	6/30/2017	Proportion	5.2	4.2	(138,629)	(111,970)	(26,659)	(26,659)	(26,659)	(26,659)	(26,659)	(5,334)	0
2138	City of Hood River	6/30/2017	Contribution	5.2	4.2	120,838	97,600	23,238	23,238	23,238	23,238	23,238	4,648	0
2138	City of Hood River	6/30/2016	Proportion	5.3	3.3	(278,998)	(173,716)	(52,641)	(52,641)	(52,641)	(52,641)	(15,793)	0	0
2138	City of Hood River	6/30/2016	Contribution	5.3	3.3	135,089	84,113	25,488	25,488	25,488	25,488	7,649	0	0
2138	City of Hood River	6/30/2015	Proportion	5.3	2.3	32,564	14,132	6,144	6,144	1,844	0	0	0	0
2138	City of Hood River	6/30/2015	Contribution	5.3	2.3	81,512	35,372	15,380	15,380	15,380	4,612	0	0	0
2138	City of Hood River	6/30/2014	Proportion	5.4	1.4	(101,394)	(26,286)	(18,777)	(18,777)	(7,509)	0	0	0	0
2138	City of Hood River	6/30/2014	Contribution	5.4	1.4	(44,202)	(11,458)	(8,186)	(8,186)	(3,272)	0	0	0	0
2138	City of Hood River	6/30/2013	Contribution	5.6	0.6	(17,568)	(1,883)	(3,137)	(1,883)	0	0	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	5.2	4.2	85,690	69,211	16,479	16,479	16,479	16,479	16,479	3,295	0
2139	City of Reedsport	6/30/2017	Contribution	5.2	4.2	(65,536)	(15,604)	(15,604)	(15,604)	(15,604)	(15,604)	(3,120)	0	0
2139	City of Reedsport	6/30/2016	Proportion	5.3	3.3	(8,831)	(5,499)	(1,666)	(1,666)	(1,666)	(1,666)	(501)	0	0
2139	City of Reedsport	6/30/2016	Contribution	5.3	3.3	(78,359)	(48,789)	(14,785)	(14,785)	(14,785)	(14,785)	(4,434)	0	0
2139	City of Reedsport	6/30/2015	Proportion	5.3	2.3	163,191	70,818	30,791	30,791	9,236	0	0	0	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	2.3	(68,046)	(29,529)	(12,839)	(12,839)	(3,851)	0	0	0	0
2139	City of Reedsport	6/30/2014	Proportion	5.4	1.4	51,242	13,286	9,489	9,489	3,797	0	0	0	0
2139	City of Reedsport	6/30/2014	Contribution	5.4	1.4	(54,648)	(14,168)	(10,120)	(10,120)	(4,048)	0	0	0	0
2139	City of Reedsport	6/30/2013	Contribution	5.6	0.6	(18,023)	(1,933)	(3,218)	(1,933)	0	0	0	0	0
2140	City of Lebanon	6/30/2017	Proportion	5.2	4.2	90,136	72,802	17,334	17,334	17,334	17,334	17,334	3,466	0
2140	City of Lebanon	6/30/2017	Contribution	5.2	4.2	(50,249)	(40,586)	(9,663)	(9,663)	(9,663)	(9,663)	(9,663)	(1,934)	0
2140	City of Lebanon	6/30/2016	Proportion	5.3	3.3	191,780	119,410	36,185	36,185	36,185	36,185	10,855	0	0
2140	City of Lebanon	6/30/2016	Contribution	5.3	3.3	19,252	11,988	3,632	3,632	3,632	1,092	0	0	0
2140	City of Lebanon	6/30/2015	Proportion	5.3	2.3	(584,194)	(253,519)	(110,225)	(110,225)	(110,225)	(33,069)	0	0	0
2140	City of Lebanon	6/30/2015	Contribution	5.3	2.3	23,176	10,057	4,373	4,373	1,311	0	0	0	0
2140	City of Lebanon	6/30/2014	Proportion	5.4	1.4	78,923	20,463	14,615	14,615	5,848	0	0	0	0
2140	City of Lebanon	6/30/2014	Contribution	5.4	1.4	(300,048)	(77,792)	(55,564)	(55,564)	(22,228)	0	0	0	0
2140	City of Lebanon	6/30/2013	Contribution	5.6	0.6	(42,596)	(4,566)	(7,606)	(4,566)	0	0	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	5.2	4.2	(409,333)	(330,615)	(78,718)	(78,718)	(78,718)	(78,718)	(78,718)	(15,743)	0
2142	City of Sherwood	6/30/2017	Contribution	5.2	4.2	89,540	72,321	17,219	17,219	17,219	17,219	17,219	3,445	0
2142	City of Sherwood	6/30/2016	Proportion	5.3	3.3	66,925	41,671	12,627	12,627	12,627	12,627	3,790	0	0
2142	City of Sherwood	6/30/2016	Contribution	5.3	3.3	130,276	81,116	24,580	24,580	24,580	24,580	7,376	0	0
2142	City of Sherwood	6/30/2015	Proportion	5.3	2.3	(513,404)	(222,797)	(96,869)	(96,869)	(96,869)	(29,059)	0	0	0
2142	City of Sherwood	6/30/2015	Contribution	5.3	2.3	109,998	47,736	20,754	20,754	20,754	6,228	0	0	0
2142	City of Sherwood	6/30/2014	Proportion	5.4	1.4	161,216	41,796	29,855	29,855	11,941	0	0	0	0
2142	City of Sherwood	6/30/2014	Contribution	5.4	1.4	(250,811)	(65,027)	(46,446)	(46,446)	(18,581)	0	0	0	0
2142	City of Sherwood	6/30/2013	Contribution	5.6	0.6	16,499	1,769	2,946	1,769	0	0	0	0	0
2143	City of Oakland	6/30/2017	Proportion	5.2	4.2	(49,923)	(40,322)	(9,601)	(9,601)	(9,601)	(9,601)	(9,601)	(1,918)	0
2143	City of Oakland	6/30/2017	Contribution	5.2	4.2	5,252	4,242	1,010	1,010	1,010	1,010	1,010	202	0
2143	City of Oakland	6/30/2016	Proportion	5.3	3.3	5,782	3,600	1,091	1,091	1,091	1,091	327	0	0
2143	City of Oakland	6/30/2016	Contribution	5.3	3.3	9,162	5,704	1,729	1,729	1,729	1,729	517	0	0
2143	City of Oakland	6/30/2015	Proportion	5.3	2.3	1,233	534	233	233	68	0	0	0	0
2143	City of Oakland	6/30/2015	Contribution	5.3	2.3	12,830	5,567	2,421	2,421	725	0	0	0	0
2143	City of Oakland	6/30/2014	Proportion	5.4	1.4	(10,445)	(2,709)	(1,934)	(1,934)	(775)	0	0	0	0
2143	City of Oakland	6/30/2014	Contribution	5.4	1.4	4,385	1,137	812	812	325	0	0	0	0
2143	City of Oakland	6/30/2013	Contribution	5.6	0.6	(259)	(29)	(46)	(29)	0	0	0	0	0
2145	City of Vale	6/30/2017	Proportion	5.2	4.2	(66,728)	(53,896)	(12,832)	(12,832)	(12,832)	(12,832)	(12,832)	(2,568)	0
2145	City of Vale	6/30/2017	Contribution	5.2	4.2	5,590	4,515	1,075	1,075	1,075	1,075	1,075	215	0
2145	City of Vale	6/30/2016	Proportion	5.3	3.3	17,053	10,617	3,218	3,218	3,218	3,218	963	0	0
2145	City of Vale	6/30/2016	Contribution	5.3	3.3	17,879	11,133	3,373	3,373	3,373	3,373	1,014	0	0
2145	City of Vale	6/30/2015	Proportion	5.3	2.3	8,335	3,616	1,573	1,573	470	0	0	0	0
2145	City of Vale	6/30/2015	Contribution	5.3	2.3	24,905	10,808	4,699	4,699	1,410	0	0	0	0
2145	City of Vale	6/30/2014	Proportion	5.4	1.4	(2,756)	(716)	(510)	(510)	(206)	0	0	0	0
2145	City of Vale	6/30/2014	Contribution	5.4	1.4	68,436	17,744	12,673	12,673	5,071	0	0	0	0
2145	City of Vale	6/30/2013	Contribution	5.6	0.6	(44,555)	(4,775)	(4,775)	(4,775)	0	0	0	0	0
2146	City of Prineville	6/30/2017	Proportion	5.2	4.2	52,174	42,141	10,033	10,033	10,033	10,033	10,033	2,009	0
2146	City of Prineville	6/30/2017	Contribution	5.2	4.2	(128,458)	(103,755)	(24,703)	(24,703)	(24,703)	(24,703)	(24,703)	(4,943)	0
2146	City of Prineville	6/30/2016	Proportion	5.3	3.3	158,958	98,974	29,992	29,992	29,992	29,992	8,998	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2146	City of Prineville	6/30/2016	Contribution	5.3	3.3	(124,894)	(77,764)	(23,565)	(23,565)	(23,565)	(23,565)	(23,565)	(23,565)	(7,069)	0	0
2146	City of Prineville	6/30/2015	Proportion	5.3	2.3	(1,465,960)	(636,172)	(276,596)	(276,596)	(276,596)	(276,596)	(276,596)	(276,596)	(82,980)	0	0
2146	City of Prineville	6/30/2015	Contribution	5.3	2.3	14,444	6,269	2,725	2,725	2,725	2,725	2,725	2,725	819	0	0
2146	City of Prineville	6/30/2014	Proportion	5.4	1.4	16,891	4,379	3,128	3,128	3,128	3,128	3,128	3,128	0	0	0
2146	City of Prineville	6/30/2014	Contribution	5.4	1.4	(257,734)	(66,818)	(47,729)	(47,729)	(47,729)	(47,729)	(47,729)	(47,729)	0	0	0
2146	City of Prineville	6/30/2013	Contribution	5.6	0.6	2,694,424	288,689	481,147	288,689	288,689	288,689	288,689	288,689	0	0	0
2147	City of Wheeler	6/30/2017	Proportion	5.2	4.2	(273)	(221)	(52)	(52)	(52)	(52)	(52)	(52)	(52)	(13)	0
2147	City of Wheeler	6/30/2017	Contribution	5.2	4.2	(3,350)	(2,706)	(644)	(644)	(644)	(644)	(644)	(644)	(644)	(130)	0
2147	City of Wheeler	6/30/2016	Proportion	5.3	3.3	(3,203)	(1,995)	(604)	(604)	(604)	(604)	(604)	(604)	(183)	0	0
2147	City of Wheeler	6/30/2016	Contribution	5.3	3.3	299	187	56	56	56	56	56	56	19	0	0
2147	City of Wheeler	6/30/2015	Proportion	5.3	2.3	5,152	2,236	972	972	972	972	972	972	292	0	0
2147	City of Wheeler	6/30/2015	Contribution	5.3	2.3	(627)	(273)	(118)	(118)	(118)	(118)	(118)	(118)	(37)	0	0
2147	City of Wheeler	6/30/2014	Proportion	5.4	1.4	1,967	511	364	364	364	364	364	364	0	0	0
2147	City of Wheeler	6/30/2014	Contribution	5.4	1.4	(9,635)	(2,499)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	0	0	0
2147	City of Wheeler	6/30/2013	Contribution	5.6	0.6	(8,285)	(890)	(1,479)	(890)	(890)	(890)	(890)	(890)	0	0	0
2148	City of Klamath Falls	6/30/2017	Proportion	5.2	4.2	17,753	14,339	3,414	3,414	3,414	3,414	3,414	3,414	3,414	683	0
2148	City of Klamath Falls	6/30/2017	Contribution	5.2	4.2	(169,556)	(136,949)	(32,607)	(32,607)	(32,607)	(32,607)	(32,607)	(32,607)	(32,607)	(6,521)	0
2148	City of Klamath Falls	6/30/2016	Proportion	5.3	3.3	(258,153)	(160,737)	(48,708)	(48,708)	(48,708)	(48,708)	(48,708)	(48,708)	(14,613)	0	0
2148	City of Klamath Falls	6/30/2016	Contribution	5.3	3.3	(137,223)	(85,441)	(25,891)	(25,891)	(25,891)	(25,891)	(25,891)	(25,891)	(7,768)	0	0
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	2.3	121,439	52,700	22,913	22,913	22,913	22,913	22,913	22,913	6,874	0	0
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	2.3	(136,919)	(59,417)	(25,834)	(25,834)	(25,834)	(25,834)	(25,834)	(25,834)	(7,749)	0	0
2148	City of Klamath Falls	6/30/2014	Proportion	5.4	1.4	279,129	72,365	51,691	51,691	51,691	51,691	51,691	51,691	20,674	0	0
2148	City of Klamath Falls	6/30/2014	Contribution	5.4	1.4	(371,466)	(96,306)	(68,790)	(68,790)	(68,790)	(68,790)	(68,790)	(68,790)	0	0	0
2148	City of Klamath Falls	6/30/2013	Contribution	5.6	0.6	(81,901)	(8,776)	(14,625)	(8,776)	(8,776)	(8,776)	(8,776)	(8,776)	0	0	0
2149	City of Canyonville	6/30/2017	Proportion	5.2	4.2	39,179	31,645	7,534	7,534	7,534	7,534	7,534	7,534	7,534	1,509	0
2149	City of Canyonville	6/30/2017	Contribution	5.2	4.2	(2,661)	(2,149)	(512)	(512)	(512)	(512)	(512)	(512)	(512)	(101)	0
2149	City of Canyonville	6/30/2016	Proportion	5.3	3.3	(85,909)	(53,491)	(16,209)	(16,209)	(16,209)	(16,209)	(16,209)	(16,209)	(4,864)	0	0
2149	City of Canyonville	6/30/2016	Contribution	5.3	3.3	5,779	3,599	1,090	1,090	1,090	1,090	1,090	1,090	329	0	0
2149	City of Canyonville	6/30/2015	Proportion	5.3	2.3	(33,555)	(14,562)	(6,331)	(6,331)	(6,331)	(6,331)	(6,331)	(6,331)	0	0	0
2149	City of Canyonville	6/30/2015	Contribution	5.3	2.3	(9,281)	(4,028)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(1,751)	(526)	0	0
2149	City of Canyonville	6/30/2014	Proportion	5.4	1.4	(30,082)	(7,798)	(5,571)	(5,571)	(5,571)	(5,571)	(5,571)	(5,571)	0	0	0
2149	City of Canyonville	6/30/2014	Contribution	5.4	1.4	(22,946)	(5,950)	(4,249)	(4,249)	(4,249)	(4,249)	(4,249)	(4,249)	0	0	0
2149	City of Canyonville	6/30/2013	Contribution	5.6	0.6	(26,719)	(2,864)	(4,771)	(2,864)	(2,864)	(2,864)	(2,864)	(2,864)	0	0	0
2150	City of Bandon	6/30/2017	Proportion	5.2	4.2	(1,592)	(6,685)	(1,592)	(1,592)	(1,592)	(1,592)	(1,592)	(1,592)	(1,592)	(317)	0
2150	City of Bandon	6/30/2017	Contribution	5.2	4.2	22,425	18,113	4,312	4,312	4,312	4,312	4,312	4,312	4,312	865	0
2150	City of Bandon	6/30/2016	Proportion	5.3	3.3	(124,400)	(77,456)	(23,472)	(23,472)	(23,472)	(23,472)	(23,472)	(23,472)	(7,040)	0	0
2150	City of Bandon	6/30/2016	Contribution	5.3	3.3	68,271	42,509	12,881	12,881	12,881	12,881	12,881	12,881	3,866	0	0
2150	City of Bandon	6/30/2015	Proportion	5.3	2.3	(374,388)	(162,471)	(70,639)	(70,639)	(70,639)	(70,639)	(70,639)	(70,639)	0	0	0
2150	City of Bandon	6/30/2015	Contribution	5.3	2.3	50,314	21,835	9,493	9,493	9,493	9,493	9,493	9,493	2,193	0	0
2150	City of Bandon	6/30/2014	Proportion	5.4	1.4	(3,802)	(986)	(704)	(704)	(704)	(704)	(704)	(704)	(282)	0	0
2150	City of Bandon	6/30/2014	Contribution	5.4	1.4	(94,955)	(24,619)	(17,584)	(17,584)	(17,584)	(17,584)	(17,584)	(17,584)	(7,035)	0	0
2150	City of Bandon	6/30/2013	Contribution	5.6	0.6	(31,802)	(3,407)	(5,679)	(3,407)	(3,407)	(3,407)	(3,407)	(3,407)	0	0	0
2152	City of Coos Bay	6/30/2017	Proportion	5.2	4.2	(228,970)	(184,937)	(44,033)	(44,033)	(44,033)	(44,033)	(44,033)	(44,033)	(44,033)	(8,805)	0
2152	City of Coos Bay	6/30/2017	Contribution	5.2	4.2	(213,787)	(172,674)	(41,113)	(41,113)	(41,113)	(41,113)	(41,113)	(41,113)	(41,113)	(8,222)	0
2152	City of Coos Bay	6/30/2016	Proportion	5.3	3.3	(458,397)	(285,417)	(86,490)	(86,490)	(86,490)	(86,490)	(86,490)	(86,490)	(25,947)	0	0
2152	City of Coos Bay	6/30/2016	Contribution	5.3	3.3	(20,962)	(13,052)	(3,955)	(3,955)	(3,955)	(3,955)	(3,955)	(3,955)	(1,187)	0	0
2152	City of Coos Bay	6/30/2015	Proportion	5.3	2.3	(521,425)	(226,279)	(98,382)	(98,382)	(98,382)	(98,382)	(98,382)	(98,382)	(29,515)	0	0
2152	City of Coos Bay	6/30/2015	Contribution	5.3	2.3	(31,160)	(13,523)	(5,879)	(5,879)	(5,879)	(5,879)	(5,879)	(5,879)	(1,765)	0	0
2152	City of Coos Bay	6/30/2014	Proportion	5.4	1.4	304,930	79,054	56,469	56,469	56,469	56,469	56,469	56,469	22,585	0	0
2152	City of Coos Bay	6/30/2014	Contribution	5.4	1.4	(527,868)	(136,856)	(97,753)	(97,753)	(97,753)	(97,753)	(97,753)	(97,753)	(39,103)	0	0
2152	City of Coos Bay	6/30/2013	Contribution	5.6	0.6	(233,559)	(25,024)	(41,707)	(25,024)	(25,024)	(25,024)	(25,024)	(25,024)	0	0	0
2154	City of Pendleton	6/30/2017	Proportion	5.2	4.2	(859,284)	(694,037)	(165,247)	(165,247)	(165,247)	(165,247)	(165,247)	(165,247)	(165,247)	(33,049)	0
2154	City of Pendleton	6/30/2017	Contribution	5.2	4.2	72,112	58,244	13,868	13,868	13,868	13,868	13,868	13,868	13,868	2,772	0
2154	City of Pendleton	6/30/2016	Proportion	5.3	3.3	242,107	150,745	45,681	45,681	45,681	45,681	45,681	45,681	13,702	0	0
2154	City of Pendleton	6/30/2016	Contribution	5.3	3.3	(76,537)	(47,655)	(14,441)	(14,441)	(14,441)	(14,441)	(14,441)	(14,441)	(4,332)	0	0
2154	City of Pendleton	6/30/2015	Proportion	5.3	2.3	(339,164)	(147,185)	(63,993)	(63,993)	(63,993)	(63,993)	(63,993)	(63,993)	0	0	0
2154	City of Pendleton	6/30/2015	Contribution	5.3	2.3	33,623	14,591	6,344	6,344	6,344	6,344	6,344	6,344	1,903	0	0
2154	City of Pendleton	6/30/2014	Proportion	5.4	1.4	(21,790)	(5,650)	(4,035)	(4,035)	(4,035)	(4,035)	(4,035)	(4,035)	0	0	0
2154	City of Pendleton	6/30/2014	Contribution	5.4	1.4	(261,229)	(67,725)	(48,376)	(48,376)	(48,376)	(48,376)	(48,376)	(48,376)	0	0	0
2154	City of Pendleton	6/30/2013	Contribution	5.6	0.6	(124,064)	(13,294)	(22,154)	(13,294)	(13,294)	(13,294)	(13,294)	(13,294)	0	0	0
2155	City of Corvallis	6/30/2017	Proportion	5.2	4.2	(1,207,216)	(975,059)	(232,157)	(232,157)	(232,157)	(232,157)	(232,157)	(232,157)	(232,157)	(46,431)	0
2155	City of Corvallis	6/30/2017	Contribution	5.2	4.2	(162,508)	(131,256)	(31,252)	(31,252)	(31,252)	(31,252)	(31,252)	(31,252)	(31,252)	(6,248)	0
2155	City of Corvallis	6/30/2016	Proportion	5.3	3.3	(1,170,153)	(728,585)	(220,784)	(220,784)	(220,784)	(220,784)	(220,784)	(220,784)	(220,784)	(66,233)	0
2155	City of Corvallis	6/30/2016	Contribution	5.3	3.3	(149,053)	(92,807)	(28,123)	(28,123)	(28,123)	(28,123)	(28,123)	(28,123)	(8,438)	0	0
2155	City of Corvallis	6/30/2015	Proportion	5.3	2.3	(1,366,273)	(592,912)	(257,787)	(257,787)	(257,787)	(257,787)	(257,787)	(257,787)	(77,338)	0	0
2155	City of Corvallis	6/30/2015	Contribution	5.3	2.3	(140,680)	(61,051)	(26,543)	(26,543)	(26,543)	(26,543)	(26,543)	(26,543)	(7,965)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2155	City of Corvallis	6/30/2014	Proportion	5.4	1.4	(88,529)	(22,953)	(16,394)	(16,394)	(6,559)	0	0	0	0	0
2155	City of Corvallis	6/30/2014	Contribution	5.4	1.4	(1,079,432)	(279,852)	(199,895)	(199,895)	(79,957)	0	0	0	0	0
2155	City of Corvallis	6/30/2013	Contribution	5.6	0.6	(513,512)	(55,017)	(91,699)	(55,017)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2017	Proportion	5.2	4.2	18,503	14,945	3,558	3,558	3,558	3,558	3,558	713	0	0
2157	City of Monmouth	6/30/2017	Contribution	5.2	4.2	(5,899)	(4,765)	(1,134)	(1,134)	(1,134)	(1,134)	(1,134)	(229)	0	0
2157	City of Monmouth	6/30/2016	Proportion	5.3	3.3	(285,307)	(177,643)	(53,832)	(53,832)	(53,832)	(53,832)	(16,147)	0	0	0
2157	City of Monmouth	6/30/2016	Contribution	5.3	3.3	12,005	7,475	2,265	2,265	2,265	2,265	680	0	0	0
2157	City of Monmouth	6/30/2015	Proportion	5.3	2.3	(97,598)	(42,353)	(18,415)	(18,415)	(18,415)	(5,523)	0	0	0	0
2157	City of Monmouth	6/30/2015	Contribution	5.3	2.3	(20,418)	(8,862)	(3,852)	(3,852)	(3,852)	(1,158)	0	0	0	0
2157	City of Monmouth	6/30/2014	Proportion	5.4	1.4	73,848	13,676	13,676	13,676	5,468	0	0	0	0	0
2157	City of Monmouth	6/30/2014	Contribution	5.4	1.4	(143,308)	(37,152)	(26,539)	(26,539)	(10,613)	0	0	0	0	0
2157	City of Monmouth	6/30/2013	Contribution	5.6	0.6	(53,837)	(9,614)	(5,767)	(5,767)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2017	Proportion	5.2	4.2	(343,344)	(277,316)	(66,028)	(66,028)	(66,028)	(66,028)	(66,028)	(13,204)	0	0
2158	City of Milton-Freewater	6/30/2017	Contribution	5.2	4.2	105,122	84,906	20,216	20,216	20,216	20,216	4,042	0	0	0
2158	City of Milton-Freewater	6/30/2016	Proportion	5.3	3.3	(127,188)	(79,192)	(23,998)	(23,998)	(23,998)	(23,998)	(7,198)	0	0	0
2158	City of Milton-Freewater	6/30/2016	Contribution	5.3	3.3	157,527	98,083	29,722	29,722	29,722	29,722	8,917	0	0	0
2158	City of Milton-Freewater	6/30/2015	Proportion	5.3	2.3	(380,131)	(164,962)	(71,723)	(71,723)	(71,723)	(21,516)	0	0	0	0
2158	City of Milton-Freewater	6/30/2015	Contribution	5.3	2.3	122,147	53,006	23,047	23,047	23,047	6,912	0	0	0	0
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	1.4	(75,312)	(19,524)	(13,947)	(13,947)	(5,577)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	1.4	(29,582)	(21,129)	(21,129)	(21,129)	(8,453)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2013	Contribution	5.6	0.6	(15,271)	(1,636)	(2,727)	(1,636)	0	0	0	0	0	0
2159	City of Baker City	6/30/2017	Proportion	5.2	4.2	(540,729)	(436,743)	(103,986)	(103,986)	(103,986)	(103,986)	(103,986)	(20,799)	0	0
2159	City of Baker City	6/30/2017	Contribution	5.2	4.2	123,706	99,916	23,790	23,790	23,790	23,790	4,756	0	0	0
2159	City of Baker City	6/30/2016	Proportion	5.3	3.3	(59,510)	(37,054)	(11,228)	(11,228)	(11,228)	(3,370)	0	0	0	0
2159	City of Baker City	6/30/2016	Contribution	5.3	3.3	78,146	48,656	14,745	14,745	14,745	4,421	0	0	0	0
2159	City of Baker City	6/30/2015	Proportion	5.3	2.3	(458,244)	(198,861)	(86,461)	(86,461)	(86,461)	(25,939)	0	0	0	0
2159	City of Baker City	6/30/2015	Contribution	5.3	2.3	98,936	42,935	18,667	18,667	18,667	5,601	0	0	0	0
2159	City of Baker City	6/30/2014	Proportion	5.4	1.4	(45,640)	(11,832)	(8,452)	(8,452)	(3,380)	0	0	0	0	0
2159	City of Baker City	6/30/2014	Contribution	5.4	1.4	(135,741)	(35,193)	(25,137)	(25,137)	(10,056)	0	0	0	0	0
2159	City of Baker City	6/30/2013	Contribution	5.6	0.6	(37,032)	(6,613)	(3,967)	(3,967)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2017	Proportion	5.2	4.2	(306,451)	(247,518)	(58,933)	(58,933)	(58,933)	(58,933)	(58,933)	(11,786)	0	0
2160	City of Hermiston	6/30/2017	Contribution	5.2	4.2	202,662	163,689	38,973	38,973	38,973	38,973	7,797	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	5.3	3.3	124,850	77,736	23,557	23,557	23,557	23,557	7,065	0	0	0
2160	City of Hermiston	6/30/2016	Contribution	5.3	3.3	111,325	69,315	21,005	21,005	21,005	21,005	6,300	0	0	0
2160	City of Hermiston	6/30/2015	Proportion	5.3	2.3	(894,014)	(387,968)	(168,682)	(168,682)	(168,682)	(50,604)	0	0	0	0
2160	City of Hermiston	6/30/2015	Contribution	5.3	2.3	159,983	69,428	30,185	30,185	30,185	9,058	0	0	0	0
2160	City of Hermiston	6/30/2014	Proportion	5.4	1.4	177,064	45,904	32,790	32,790	13,114	0	0	0	0	0
2160	City of Hermiston	6/30/2014	Contribution	5.4	1.4	(195,470)	(50,678)	(36,198)	(36,198)	(14,480)	0	0	0	0	0
2160	City of Hermiston	6/30/2013	Contribution	5.6	0.6	67,750	7,260	12,098	7,260	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2017	Proportion	5.2	4.2	(112,032)	(90,487)	(21,545)	(21,545)	(21,545)	(21,545)	(21,545)	(4,307)	0	0
2161	City of Pilot Rock	6/30/2017	Contribution	5.2	4.2	14,930	12,059	2,871	2,871	2,871	2,871	575	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	5.3	3.3	20,604	12,828	3,888	3,888	3,888	3,888	1,164	0	0	0
2161	City of Pilot Rock	6/30/2016	Contribution	5.3	3.3	2,242	1,396	423	423	423	127	0	0	0	0
2161	City of Pilot Rock	6/30/2015	Proportion	5.3	2.3	(82,286)	(35,708)	(15,526)	(15,526)	(15,526)	(4,656)	0	0	0	0
2161	City of Pilot Rock	6/30/2015	Contribution	5.3	2.3	9,460	4,105	1,785	1,785	535	0	0	0	0	0
2161	City of Pilot Rock	6/30/2014	Proportion	5.4	1.4	(11,212)	(2,908)	(2,076)	(2,076)	(832)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	1.4	(11,991)	(3,107)	(2,221)	(2,221)	(886)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2013	Contribution	5.6	0.6	1,155	125	206	125	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2017	Proportion	5.2	4.2	(128,499)	(103,788)	(24,711)	(24,711)	(24,711)	(24,711)	(24,711)	(4,944)	0	0
2162	City of Clatskanie	6/30/2017	Contribution	5.2	4.2	(123,961)	(100,122)	(23,839)	(23,839)	(23,839)	(23,839)	(4,766)	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	5.3	3.3	(73,988)	(46,068)	(13,960)	(13,960)	(13,960)	(4,188)	0	0	0	0
2162	City of Clatskanie	6/30/2016	Contribution	5.3	3.3	(85,751)	(53,393)	(16,179)	(16,179)	(16,179)	(4,856)	0	0	0	0
2162	City of Clatskanie	6/30/2015	Proportion	5.3	2.3	(56,281)	(24,424)	(10,619)	(10,619)	(3,186)	0	0	0	0	0
2162	City of Clatskanie	6/30/2015	Contribution	5.3	2.3	(43,979)	(19,085)	(8,298)	(8,298)	(2,489)	0	0	0	0	0
2162	City of Clatskanie	6/30/2014	Proportion	5.4	1.4	82,681	15,311	6,126	6,126	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2014	Contribution	5.4	1.4	(100,024)	(25,932)	(18,523)	(18,523)	(7,409)	0	0	0	0	0
2162	City of Clatskanie	6/30/2013	Contribution	5.6	0.6	(39,697)	(7,089)	(4,252)	(4,252)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2017	Proportion	5.2	4.2	207,671	167,734	39,937	39,937	39,937	39,937	7,986	0	0	0
2163	City of Milwaukie	6/30/2017	Contribution	5.2	4.2	(110,577)	(89,312)	(21,265)	(21,265)	(21,265)	(21,265)	(4,252)	0	0	0
2163	City of Milwaukie	6/30/2016	Proportion	5.3	3.3	52,491	32,683	9,904	9,904	9,904	2,971	0	0	0	0
2163	City of Milwaukie	6/30/2016	Contribution	5.3	3.3	(92,909)	(57,849)	(17,530)	(17,530)	(17,530)	(5,259)	0	0	0	0
2163	City of Milwaukie	6/30/2015	Proportion	5.3	2.3	459,173	199,265	86,636	86,636	86,636	25,993	0	0	0	0
2163	City of Milwaukie	6/30/2015	Contribution	5.3	2.3	(68,392)	(29,680)	(12,904)	(12,904)	(3,872)	0	0	0	0	0
2163	City of Milwaukie	6/30/2014	Proportion	5.4	1.4	(148,342)	(38,458)	(27,471)	(27,471)	(10,987)	0	0	0	0	0
2163	City of Milwaukie	6/30/2014	Contribution	5.4	1.4	(216,597)	(56,153)	(40,111)	(40,111)	(16,042)	0	0	0	0	0
2163	City of Milwaukie	6/30/2013	Contribution	5.6	0.6	(158,511)	(16,981)	(28,306)	(16,981)	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2165	City of Cornelius	6/30/2017	Proportion	5.2	4.2	104,195	84,157	20,038	20,038	20,038	20,038	20,038	20,038	20,038	4,005	0
2165	City of Cornelius	6/30/2017	Contribution	5.2	4.2	18,202	14,702	3,500	3,500	3,500	3,500	3,500	3,500	3,500	702	0
2165	City of Cornelius	6/30/2016	Proportion	5.3	3.3	(202,369)	(126,003)	(38,183)	(38,183)	(38,183)	(38,183)	(38,183)	(38,183)	(11,454)	0	0
2165	City of Cornelius	6/30/2016	Contribution	5.3	3.3	30,813	19,185	5,814	5,814	5,814	5,814	5,814	5,814	1,743	0	0
2165	City of Cornelius	6/30/2015	Proportion	5.3	2.3	(371,430)	(161,187)	(70,081)	(70,081)	(70,081)	(70,081)	(70,081)	(21,025)	0	0	0
2165	City of Cornelius	6/30/2015	Contribution	5.3	2.3	(403)	(175)	(76)	(76)	(76)	(76)	(76)	(23)	0	0	0
2165	City of Cornelius	6/30/2014	Proportion	5.4	1.4	29,543	7,659	5,471	5,471	2,188	0	0	0	0	0	0
2165	City of Cornelius	6/30/2014	Contribution	5.4	1.4	(159,440)	(41,336)	(29,526)	(29,526)	(11,810)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2013	Contribution	5.6	0.6	(28,287)	(3,032)	(5,051)	(3,032)	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2017	Proportion	5.2	4.2	(138,482)	(111,851)	(26,631)	(26,631)	(26,631)	(26,631)	(26,631)	(26,631)	(26,631)	(5,327)	0
2166	City of Nyssa	6/30/2017	Contribution	5.2	4.2	(23,509)	(18,988)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(4,521)	(904)	0
2166	City of Nyssa	6/30/2016	Proportion	5.3	3.3	16,789	10,453	3,168	3,168	3,168	3,168	3,168	949	0	0	0
2166	City of Nyssa	6/30/2016	Contribution	5.3	3.3	(2,943)	(1,833)	(555)	(555)	(555)	(555)	(555)	(168)	0	0	0
2166	City of Nyssa	6/30/2015	Proportion	5.3	2.3	(116,742)	(50,661)	(22,027)	(22,027)	(22,027)	(22,027)	(6,607)	0	0	0	0
2166	City of Nyssa	6/30/2015	Contribution	5.3	2.3	12,935	5,612	2,441	2,441	2,441	730	0	0	0	0	0
2166	City of Nyssa	6/30/2014	Proportion	5.4	1.4	25,838	6,698	4,785	4,785	1,913	0	0	0	0	0	0
2166	City of Nyssa	6/30/2014	Contribution	5.4	1.4	(33,269)	(8,625)	(6,161)	(6,161)	(2,464)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2013	Contribution	5.6	0.6	(407)	(73)	(42)	(42)	0	0	0	0	0	0	0
2167	City of Athena	6/30/2017	Proportion	5.2	4.2	(47,323)	(38,222)	(9,101)	(9,101)	(9,101)	(9,101)	(9,101)	(9,101)	(9,101)	(1,818)	0
2167	City of Athena	6/30/2017	Contribution	5.2	4.2	(4,102)	(3,313)	(789)	(789)	(789)	(789)	(789)	(789)	(789)	(157)	0
2167	City of Athena	6/30/2016	Proportion	5.3	3.3	83,056	51,714	15,671	15,671	15,671	15,671	15,671	4,701	0	0	0
2167	City of Athena	6/30/2016	Contribution	5.3	3.3	(9,519)	(5,927)	(1,796)	(1,796)	(1,796)	(1,796)	(1,796)	(539)	0	0	0
2167	City of Athena	6/30/2015	Proportion	5.3	2.3	(293)	(128)	(55)	(55)	(55)	(18)	0	0	0	0	0
2167	City of Athena	6/30/2015	Contribution	5.3	2.3	1,096	475	207	207	61	0	0	0	0	0	0
2167	City of Athena	6/30/2014	Proportion	5.4	1.4	(1,185)	(309)	(219)	(219)	(90)	0	0	0	0	0	0
2167	City of Athena	6/30/2014	Contribution	5.4	1.4	(358)	(94)	(66)	(66)	(28)	0	0	0	0	0	0
2167	City of Athena	6/30/2013	Contribution	5.6	0.6	4,633	498	827	498	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2017	Proportion	5.2	4.2	128,234	103,574	24,660	24,660	24,660	24,660	24,660	24,660	24,660	4,934	0
2168	City of Oakridge	6/30/2017	Contribution	5.2	4.2	4,693	3,791	902	902	902	902	902	902	183	0	0
2168	City of Oakridge	6/30/2016	Proportion	5.3	3.3	(45,600)	(28,392)	(8,604)	(8,604)	(8,604)	(8,604)	(8,604)	(2,580)	0	0	0
2168	City of Oakridge	6/30/2016	Contribution	5.3	3.3	64,882	40,398	12,242	12,242	12,242	12,242	12,242	3,672	0	0	0
2168	City of Oakridge	6/30/2015	Proportion	5.3	2.3	(19,774)	(8,581)	(3,731)	(3,731)	(3,731)	(3,731)	(3,731)	(1,119)	0	0	0
2168	City of Oakridge	6/30/2015	Contribution	5.3	2.3	74,675	32,405	14,090	14,090	14,090	14,090	4,225	0	0	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	1.4	17,168	4,452	3,179	3,179	1,273	0	0	0	0	0	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	1.4	(6,167)	(1,599)	(1,142)	(1,142)	(457)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2013	Contribution	5.6	0.6	34,270	3,670	6,120	3,670	0	0	0	0	0	0	0
2170	City of Madras	6/30/2017	Proportion	5.2	4.2	(163,439)	(132,008)	(31,431)	(31,431)	(31,431)	(31,431)	(31,431)	(31,431)	(31,431)	(6,284)	0
2170	City of Madras	6/30/2017	Contribution	5.2	4.2	50,100	40,465	9,635	9,635	9,635	9,635	9,635	9,635	1,925	0	0
2170	City of Madras	6/30/2016	Proportion	5.3	3.3	67,190	41,836	12,677	12,677	12,677	12,677	12,677	3,805	0	0	0
2170	City of Madras	6/30/2016	Contribution	5.3	3.3	22,895	4,320	4,320	4,320	4,320	4,320	1,295	0	0	0	0
2170	City of Madras	6/30/2015	Proportion	5.3	2.3	(463,022)	(200,933)	(87,363)	(87,363)	(87,363)	(87,363)	(26,207)	0	0	0	0
2170	City of Madras	6/30/2015	Contribution	5.3	2.3	33,769	14,653	6,372	6,372	6,372	1,909	0	0	0	0	0
2170	City of Madras	6/30/2014	Proportion	5.4	1.4	10,272	2,664	1,902	1,902	762	0	0	0	0	0	0
2170	City of Madras	6/30/2014	Contribution	5.4	1.4	(12,407)	(29,143)	(20,816)	(20,816)	(8,327)	0	0	0	0	0	0
2170	City of Madras	6/30/2013	Contribution	5.6	0.6	(33,206)	(3,556)	(5,930)	(3,556)	0	0	0	0	0	0	0
2172	City of Sandy	6/30/2017	Proportion	5.2	4.2	84,017	67,860	16,157	16,157	16,157	16,157	16,157	16,157	3,232	0	0
2172	City of Sandy	6/30/2017	Contribution	5.2	4.2	34,571	27,923	6,648	6,648	6,648	6,648	6,648	1,331	0	0	0
2172	City of Sandy	6/30/2016	Proportion	5.3	3.3	164,767	102,591	31,088	31,088	31,088	31,088	31,088	9,327	0	0	0
2172	City of Sandy	6/30/2016	Contribution	5.3	3.3	65,614	40,854	12,380	12,380	12,380	12,380	3,714	0	0	0	0
2172	City of Sandy	6/30/2015	Proportion	5.3	2.3	(248,240)	(107,726)	(46,838)	(46,838)	(46,838)	(14,050)	0	0	0	0	0
2172	City of Sandy	6/30/2015	Contribution	5.3	2.3	52,870	9,975	9,975	9,975	2,995	0	0	0	0	0	0
2172	City of Sandy	6/30/2014	Proportion	5.4	1.4	32,370	8,394	5,994	5,994	2,400	0	0	0	0	0	0
2172	City of Sandy	6/30/2014	Contribution	5.4	1.4	(115,591)	(29,967)	(21,406)	(21,406)	(8,561)	0	0	0	0	0	0
2172	City of Sandy	6/30/2013	Contribution	5.6	0.6	(48,405)	(5,185)	(8,644)	(5,185)	0	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2017	Proportion	5.2	4.2	53,768	43,428	10,340	10,340	10,340	10,340	10,340	10,340	2,068	0	0
2174	City of Mt Angel	6/30/2017	Contribution	5.2	4.2	(26,151)	(21,122)	(5,029)	(5,029)	(5,029)	(5,029)	(5,029)	(1,006)	0	0	0
2174	City of Mt Angel	6/30/2016	Proportion	5.3	3.3	(80,075)	(49,859)	(15,108)	(15,108)	(15,108)	(15,108)	(15,108)	(4,535)	0	0	0
2174	City of Mt Angel	6/30/2016	Contribution	5.3	3.3	(5,776)	(3,596)	(1,090)	(1,090)	(1,090)	(1,090)	(326)	0	0	0	0
2174	City of Mt Angel	6/30/2015	Proportion	5.3	2.3	86,823	37,677	16,382	16,382	16,382	4,913	0	0	0	0	0
2174	City of Mt Angel	6/30/2015	Contribution	5.3	2.3	(11,897)	(5,162)	(2,245)	(2,245)	(672)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2014	Proportion	5.4	1.4	11,643	3,019	2,156	2,156	863	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2014	Contribution	5.4	1.4	(9,452)	(2,452)	(1,750)	(1,750)	(702)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2013	Contribution	5.6	0.6	552	57	99	57	0	0	0	0	0	0	0
2175	City of Umatilla	6/30/2017	Proportion	5.2	4.2	12,990	10,492	2,498	2,498	2,498	2,498	2,498	2,498	500	0	0
2175	City of Umatilla	6/30/2017	Contribution	5.2	4.2	(34,171)	(27,600)	(6,571)	(6,571)	(6,571)	(6,571)	(6,571)	(1,316)	0	0	0
2175	City of Umatilla	6/30/2016	Proportion	5.3	3.3	44,158	27,494	8,332	8,332	8,332	8,332	2,498	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2175	City of Umatilla	6/30/2016	Contribution	5.3	3.3	(61,984)	(38,594)	(11,695)	(11,695)	(11,695)	(11,695)	(3,509)	0	0
2175	City of Umatilla	6/30/2015	Proportion	5.3	2.3	112,680	48,900	21,260	21,260	21,260	6,380	0	0	0
2175	City of Umatilla	6/30/2015	Contribution	5.3	2.3	(62,207)	(26,996)	(11,737)	(11,737)	(11,737)	(3,522)	0	0	0
2175	City of Umatilla	6/30/2014	Proportion	5.4	1.4	87,511	22,687	16,206	16,206	6,481	0	0	0	0
2175	City of Umatilla	6/30/2014	Contribution	5.4	1.4	(102,159)	(26,487)	(18,918)	(18,918)	(7,569)	0	0	0	0
2175	City of Umatilla	6/30/2013	Contribution	5.6	0.6	(37,737)	(4,042)	(6,739)	(4,042)	0	0	0	0	0
2176	City of Scappoose	6/30/2017	Proportion	5.2	4.2	65,119	52,596	12,523	12,523	12,523	12,523	12,523	2,504	0
2176	City of Scappoose	6/30/2017	Contribution	5.2	4.2	45,922	37,091	8,831	8,831	8,831	8,831	8,831	1,767	0
2176	City of Scappoose	6/30/2016	Proportion	5.3	3.3	335,341	208,797	63,272	63,272	63,272	63,272	18,981	0	0
2176	City of Scappoose	6/30/2016	Contribution	5.3	3.3	76,080	47,370	14,355	14,355	14,355	14,355	4,305	0	0
2176	City of Scappoose	6/30/2015	Proportion	5.3	2.3	(252,810)	(109,710)	(47,700)	(47,700)	(47,700)	(14,310)	0	0	0
2176	City of Scappoose	6/30/2015	Contribution	5.3	2.3	92,708	40,232	17,492	17,492	17,492	5,248	0	0	0
2176	City of Scappoose	6/30/2014	Proportion	5.4	1.4	(193,686)	(50,214)	(35,868)	(35,868)	(14,346)	0	0	0	0
2176	City of Scappoose	6/30/2014	Contribution	5.4	1.4	(55,918)	(14,498)	(10,355)	(10,355)	(4,143)	0	0	0	0
2176	City of Scappoose	6/30/2013	Contribution	5.6	0.6	(62,208)	(6,663)	(11,109)	(6,663)	0	0	0	0	0
2177	City of Condon	6/30/2017	Proportion	5.2	4.2	10,660	8,610	2,050	2,050	2,050	2,050	410	0	0
2177	City of Condon	6/30/2017	Contribution	5.2	4.2	10,005	8,081	1,924	1,924	1,924	1,924	385	0	0
2177	City of Condon	6/30/2016	Proportion	5.3	3.3	12,566	7,824	2,371	2,371	2,371	711	0	0	0
2177	City of Condon	6/30/2016	Contribution	5.3	3.3	14,484	9,018	2,733	2,733	2,733	819	0	0	0
2177	City of Condon	6/30/2015	Proportion	5.3	2.3	(41,458)	(17,992)	(7,822)	(7,822)	(7,822)	(2,348)	0	0	0
2177	City of Condon	6/30/2015	Contribution	5.3	2.3	22,363	9,706	4,219	4,219	4,219	1,268	0	0	0
2177	City of Condon	6/30/2014	Proportion	5.4	1.4	(24,571)	(6,371)	(4,550)	(4,550)	(1,821)	0	0	0	0
2177	City of Condon	6/30/2014	Contribution	5.4	1.4	8,730	2,262	1,617	1,617	645	0	0	0	0
2177	City of Condon	6/30/2013	Contribution	5.6	0.6	24,762	4,422	2,652	2,652	0	0	0	0	0
2178	City of Boardman	6/30/2017	Proportion	5.2	4.2	(377,792)	(305,140)	(72,652)	(72,652)	(72,652)	(72,652)	(72,652)	(14,532)	0
2178	City of Boardman	6/30/2017	Contribution	5.2	4.2	19,353	15,631	3,722	3,722	3,722	3,722	743	0	0
2178	City of Boardman	6/30/2016	Proportion	5.3	3.3	115,861	72,139	21,861	21,861	21,861	21,861	6,556	0	0
2178	City of Boardman	6/30/2016	Contribution	5.3	3.3	1,390	866	262	262	262	80	0	0	0
2178	City of Boardman	6/30/2015	Proportion	5.3	2.3	(221,612)	(96,170)	(41,814)	(41,814)	(41,814)	(12,542)	0	0	0
2178	City of Boardman	6/30/2015	Contribution	5.3	2.3	42,880	18,607	8,091	8,091	8,091	2,425	0	0	0
2178	City of Boardman	6/30/2014	Proportion	5.4	1.4	(53,658)	(13,910)	(9,937)	(9,937)	(3,973)	0	0	0	0
2178	City of Boardman	6/30/2014	Contribution	5.4	1.4	(46,416)	(12,032)	(8,596)	(8,596)	(3,436)	0	0	0	0
2178	City of Boardman	6/30/2013	Contribution	5.6	0.6	(29,485)	(3,160)	(5,265)	(3,160)	0	0	0	0	0
2179	City of Estacada	6/30/2017	Proportion	5.2	4.2	90,411	73,024	17,387	17,387	17,387	17,387	3,476	0	0
2179	City of Estacada	6/30/2017	Contribution	5.2	4.2	47,278	38,186	9,092	9,092	9,092	9,092	1,818	0	0
2179	City of Estacada	6/30/2016	Proportion	5.3	3.3	30,369	18,909	5,730	5,730	5,730	1,719	0	0	0
2179	City of Estacada	6/30/2016	Contribution	5.3	3.3	42,474	26,446	8,014	8,014	8,014	2,404	0	0	0
2179	City of Estacada	6/30/2015	Proportion	5.3	2.3	(54,174)	(23,508)	(10,222)	(10,222)	(10,222)	(3,064)	0	0	0
2179	City of Estacada	6/30/2015	Contribution	5.3	2.3	40,252	17,467	7,595	7,595	7,595	2,277	0	0	0
2179	City of Estacada	6/30/2014	Proportion	5.4	1.4	10,971	2,843	2,032	2,032	811	0	0	0	0
2179	City of Estacada	6/30/2014	Contribution	5.4	1.4	(15,515)	(4,023)	(2,873)	(2,873)	(1,150)	0	0	0	0
2179	City of Estacada	6/30/2013	Contribution	5.6	0.6	4,933	528	861	528	0	0	0	0	0
2180	City of Enterprise	6/30/2017	Proportion	5.2	4.2	(21,908)	(17,695)	(4,213)	(4,213)	(4,213)	(4,213)	(4,213)	(843)	0
2180	City of Enterprise	6/30/2017	Contribution	5.2	4.2	27,376	22,111	5,265	5,265	5,265	5,265	1,051	0	0
2180	City of Enterprise	6/30/2016	Proportion	5.3	3.3	(117,702)	(73,286)	(22,208)	(22,208)	(22,208)	(6,662)	0	0	0
2180	City of Enterprise	6/30/2016	Contribution	5.3	3.3	21,806	13,578	4,114	4,114	4,114	1,236	0	0	0
2180	City of Enterprise	6/30/2015	Proportion	5.3	2.3	(84,219)	(36,549)	(15,890)	(15,890)	(15,890)	(4,769)	0	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	2.3	10,878	4,722	2,052	2,052	2,052	618	0	0	0
2180	City of Enterprise	6/30/2014	Proportion	5.4	1.4	(33,240)	(8,616)	(6,156)	(6,156)	(2,460)	0	0	0	0
2180	City of Enterprise	6/30/2014	Contribution	5.4	1.4	(18,615)	(4,827)	(3,447)	(3,447)	(1,380)	0	0	0	0
2180	City of Enterprise	6/30/2013	Contribution	5.6	0.6	(24,296)	(2,601)	(4,339)	(2,601)	0	0	0	0	0
2181	City of Central Point	6/30/2017	Proportion	5.2	4.2	50,953	41,154	9,799	9,799	9,799	9,799	1,958	0	0
2181	City of Central Point	6/30/2017	Contribution	5.2	4.2	92,100	74,388	17,712	17,712	17,712	17,712	3,540	0	0
2181	City of Central Point	6/30/2016	Proportion	5.3	3.3	(482,142)	(300,202)	(90,970)	(90,970)	(90,970)	(27,292)	0	0	0
2181	City of Central Point	6/30/2016	Contribution	5.3	3.3	87,310	54,362	16,474	16,474	16,474	4,940	0	0	0
2181	City of Central Point	6/30/2015	Proportion	5.3	2.3	(353,272)	(153,307)	(66,655)	(66,655)	(66,655)	(19,997)	0	0	0
2181	City of Central Point	6/30/2015	Contribution	5.3	2.3	60,603	26,298	11,435	11,435	11,435	3,428	0	0	0
2181	City of Central Point	6/30/2014	Proportion	5.4	1.4	131,623	34,123	24,375	24,375	9,748	0	0	0	0
2181	City of Central Point	6/30/2014	Contribution	5.4	1.4	(139,866)	(36,262)	(25,901)	(25,901)	(10,361)	0	0	0	0
2181	City of Central Point	6/30/2013	Contribution	5.6	0.6	29,086	3,116	5,194	3,116	0	0	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	5.2	4.2	(239,657)	(193,569)	(46,088)	(46,088)	(46,088)	(46,088)	(46,088)	(9,217)	0
2182	City of Cascade Locks	6/30/2017	Contribution	5.2	4.2	67,235	54,305	12,930	12,930	12,930	12,930	2,585	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	5.3	3.3	5,120	3,188	966	966	966	290	0	0	0
2182	City of Cascade Locks	6/30/2016	Contribution	5.3	3.3	31,142	19,390	5,876	5,876	5,876	1,762	0	0	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	2.3	18,512	8,033	3,493	3,493	3,493	1,047	0	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	2.3	58,441	25,360	11,027	11,027	11,027	3,306	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	1.4	(35,831)	(9,291)	(6,635)	(6,635)	(2,656)	0	0	0	0
2182	City of Cascade Locks	6/30/2014	Contribution	5.4	1.4	1,821	473	337	337	136	0	0	0	0
2182	City of Cascade Locks	6/30/2013	Contribution	5.6	0.6	18,157	1,947	3,242	1,947	0	0	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	5.2	4.2	(134,397)	(108,551)	(25,846)	(25,846)	(25,846)	(25,846)	(25,846)	(25,846)	(5,167)
2183	City of Myrtle Point	6/30/2017	Contribution	5.2	4.2	(22,592)	(18,247)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(4,345)	(867)
2183	City of Myrtle Point	6/30/2016	Proportion	5.3	3.3	(52,094)	(32,436)	(9,829)	(9,829)	(9,829)	(9,829)	(9,829)	(9,829)	0
2183	City of Myrtle Point	6/30/2016	Contribution	5.3	3.3	(33,764)	(21,022)	(6,371)	(6,371)	(6,371)	(6,371)	(6,371)	(1,909)	0
2183	City of Myrtle Point	6/30/2015	Proportion	5.3	2.3	13,820	31,786	13,820	13,820	13,820	4,146	0	0	0
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	2.3	(33,588)	(14,577)	(6,337)	(6,337)	(6,337)	(1,903)	0	0	0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	1.4	75,368	13,957	13,957	13,957	5,583	0	0	0	0
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	1.4	(71,144)	(18,444)	(13,175)	(13,175)	(5,269)	0	0	0	0
2183	City of Myrtle Point	6/30/2013	Contribution	5.6	0.6	(17,196)	(3,071)	(1,841)	(1,841)	0	0	0	0	0
2184	City of Port Orford	6/30/2017	Proportion	5.2	4.2	(88,336)	(71,348)	(16,988)	(16,988)	(16,988)	(16,988)	(16,988)	(16,988)	(3,396)
2184	City of Port Orford	6/30/2017	Contribution	5.2	4.2	16,961	13,699	3,262	3,262	3,262	3,262	3,262	3,262	651
2184	City of Port Orford	6/30/2016	Proportion	5.3	3.3	44,499	27,707	8,396	8,396	8,396	8,396	2,519	0	0
2184	City of Port Orford	6/30/2016	Contribution	5.3	3.3	2,486	469	469	469	469	141	0	0	0
2184	City of Port Orford	6/30/2015	Proportion	5.3	2.3	(35,373)	(15,351)	(6,674)	(6,674)	(6,674)	(2,003)	0	0	0
2184	City of Port Orford	6/30/2015	Contribution	5.3	2.3	12,490	5,419	2,357	2,357	705	0	0	0	0
2184	City of Port Orford	6/30/2014	Proportion	5.4	1.4	(791)	(207)	(146)	(146)	(61)	0	0	0	0
2184	City of Port Orford	6/30/2014	Contribution	5.4	1.4	(16,717)	(4,333)	(3,096)	(3,096)	(1,237)	0	0	0	0
2184	City of Port Orford	6/30/2013	Contribution	5.6	0.6	6,717	722	1,199	722	0	0	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	5.2	4.2	97,586	78,819	18,767	18,767	18,767	18,767	18,767	18,767	3,751
2185	City of Wood Village	6/30/2017	Contribution	5.2	4.2	(17,901)	(14,459)	(3,442)	(3,442)	(3,442)	(3,442)	(3,442)	(3,442)	(691)
2185	City of Wood Village	6/30/2016	Proportion	5.3	3.3	(75,523)	(47,023)	(14,250)	(14,250)	(14,250)	(14,250)	(14,250)	(14,250)	0
2185	City of Wood Village	6/30/2016	Contribution	5.3	3.3	12,712	7,916	2,398	2,398	2,398	722	0	0	0
2185	City of Wood Village	6/30/2015	Proportion	5.3	2.3	(21,900)	(9,504)	(4,132)	(4,132)	(4,132)	(1,240)	0	0	0
2185	City of Wood Village	6/30/2015	Contribution	5.3	2.3	(1,418)	(614)	(268)	(268)	(78)	0	0	0	0
2185	City of Wood Village	6/30/2014	Proportion	5.4	1.4	(1,658)	(2,321)	(1,658)	(1,658)	(663)	0	0	0	0
2185	City of Wood Village	6/30/2014	Contribution	5.4	1.4	(34,737)	(9,005)	(6,433)	(6,433)	(2,572)	0	0	0	0
2185	City of Wood Village	6/30/2013	Contribution	5.6	0.6	(24,400)	(2,615)	(4,357)	(2,615)	0	0	0	0	0
2186	City of Chiloquin	6/30/2017	Proportion	5.2	4.2	(5,869)	(4,740)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(1,129)	(224)
2186	City of Chiloquin	6/30/2017	Contribution	5.2	4.2	6,402	5,171	1,231	1,231	1,231	1,231	1,231	1,231	247
2186	City of Chiloquin	6/30/2016	Proportion	5.3	3.3	(2,555)	(1,591)	(482)	(482)	(482)	(145)	0	0	0
2186	City of Chiloquin	6/30/2016	Contribution	5.3	3.3	5,315	3,309	1,003	1,003	1,003	300	0	0	0
2186	City of Chiloquin	6/30/2015	Proportion	5.3	2.3	(2,241)	(972)	(423)	(423)	(126)	0	0	0	0
2186	City of Chiloquin	6/30/2015	Contribution	5.3	2.3	4,900	2,125	925	925	275	0	0	0	0
2186	City of Chiloquin	6/30/2014	Proportion	5.4	1.4	(1,193)	(309)	(221)	(221)	(88)	0	0	0	0
2186	City of Chiloquin	6/30/2014	Contribution	5.4	1.4	(5,632)	(1,460)	(1,043)	(1,043)	(417)	0	0	0	0
2186	City of Chiloquin	6/30/2013	Contribution	5.6	0.6	(4,170)	(445)	(745)	(445)	0	0	0	0	0
2187	City of Philomath	6/30/2017	Proportion	5.2	4.2	93,296	75,354	17,942	17,942	17,942	17,942	17,942	17,942	3,586
2187	City of Philomath	6/30/2017	Contribution	5.2	4.2	(14,224)	(11,489)	(2,735)	(2,735)	(2,735)	(2,735)	(2,735)	(2,735)	(549)
2187	City of Philomath	6/30/2016	Proportion	5.3	3.3	(600)	(374)	(113)	(113)	(113)	(35)	0	0	0
2187	City of Philomath	6/30/2016	Contribution	5.3	3.3	(6,400)	(3,984)	(1,208)	(1,208)	(1,208)	(1,208)	(360)	0	0
2187	City of Philomath	6/30/2015	Proportion	5.3	2.3	86,790	37,665	16,375	16,375	16,375	4,915	0	0	0
2187	City of Philomath	6/30/2015	Contribution	5.3	2.3	(6,671)	(2,894)	(1,259)	(1,259)	(376)	0	0	0	0
2187	City of Philomath	6/30/2014	Proportion	5.4	1.4	(28,371)	(7,355)	(5,254)	(5,254)	(2,101)	0	0	0	0
2187	City of Philomath	6/30/2014	Contribution	5.4	1.4	(31,721)	(8,225)	(5,874)	(5,874)	(2,351)	0	0	0	0
2187	City of Philomath	6/30/2013	Contribution	5.6	0.6	(27,519)	(2,949)	(4,914)	(2,949)	0	0	0	0	0
2188	City of Talent	6/30/2017	Proportion	5.2	4.2	169,067	136,554	32,513	32,513	32,513	32,513	32,513	32,513	6,502
2188	City of Talent	6/30/2017	Contribution	5.2	4.2	(52,411)	(42,332)	(10,079)	(10,079)	(10,079)	(10,079)	(10,079)	(10,079)	(2,016)
2188	City of Talent	6/30/2016	Proportion	5.3	3.3	49,824	31,022	9,401	9,401	9,401	2,819	0	0	0
2188	City of Talent	6/30/2016	Contribution	5.3	3.3	(13,216)	(8,228)	(2,494)	(2,494)	(2,494)	(746)	0	0	0
2188	City of Talent	6/30/2015	Proportion	5.3	2.3	50,869	22,075	9,598	9,598	2,879	0	0	0	0
2188	City of Talent	6/30/2015	Contribution	5.3	2.3	(19,397)	(8,417)	(3,660)	(3,660)	(1,097)	0	0	0	0
2188	City of Talent	6/30/2014	Proportion	5.4	1.4	35,104	9,100	6,501	6,501	2,599	0	0	0	0
2188	City of Talent	6/30/2014	Contribution	5.4	1.4	(56,386)	(14,618)	(10,442)	(10,442)	(4,176)	0	0	0	0
2188	City of Talent	6/30/2013	Contribution	5.6	0.6	(19,970)	(3,566)	(2,140)	(2,140)	0	0	0	0	0
2189	City of Willamina	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2017	Contribution	5.2	4.2	3,317	2,679	638	638	638	638	638	638	127
2189	City of Willamina	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2016	Contribution	5.3	3.3	4,545	2,829	858	858	858	255	0	0	0
2189	City of Willamina	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2015	Contribution	5.3	2.3	5,578	2,422	1,052	1,052	318	0	0	0	0
2189	City of Willamina	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2014	Contribution	5.4	1.4	9,067	2,351	1,679	1,679	672	0	0	0	0
2189	City of Willamina	6/30/2013	Contribution	5.6	0.6	10,020	1,075	1,789	1,075	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
							Balance of Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	
2191	City of Huntington	6/30/2017	Proportion	5.2	4.2	(30,237)	(24,422)	(5,815)	(5,815)	(5,815)	(5,815)	(5,815)	(1,162)	0
2191	City of Huntington	6/30/2017	Contribution	5.2	4.2	4,672	3,774	898	898	898	898	898	182	0
2191	City of Huntington	6/30/2016	Proportion	5.3	3.3	(6,412)	(3,992)	(1,210)	(1,210)	(1,210)	(1,210)	(362)	0	0
2191	City of Huntington	6/30/2016	Contribution	5.3	3.3	10,727	6,679	2,024	2,024	2,024	2,024	607	0	0
2191	City of Huntington	6/30/2015	Proportion	5.3	2.3	5,281	2,293	996	996	996	301	0	0	0
2191	City of Huntington	6/30/2015	Contribution	5.3	2.3	21,417	9,294	4,041	4,041	4,041	1,212	0	0	0
2191	City of Huntington	6/30/2014	Proportion	5.4	1.4	2,360	612	437	437	175	0	0	0	0
2191	City of Huntington	6/30/2014	Contribution	5.4	1.4	25,162	6,522	4,660	4,660	1,862	0	0	0	0
2191	City of Huntington	6/30/2013	Contribution	5.6	0.6	35,604	3,814	6,358	3,814	0	0	0	0	0
2192	City of North Plains	6/30/2017	Proportion	5.2	4.2	(69,054)	(55,774)	(13,280)	(13,280)	(13,280)	(13,280)	(13,280)	(2,654)	0
2192	City of North Plains	6/30/2017	Contribution	5.2	4.2	6,000	4,846	1,154	1,154	1,154	1,154	1,154	230	0
2192	City of North Plains	6/30/2016	Proportion	5.3	3.3	(130,954)	(81,538)	(24,708)	(24,708)	(24,708)	(24,708)	(7,414)	0	0
2192	City of North Plains	6/30/2016	Contribution	5.3	3.3	(5,734)	(3,570)	(1,082)	(1,082)	(1,082)	(1,082)	(324)	0	0
2192	City of North Plains	6/30/2015	Proportion	5.3	2.3	(38,975)	(16,913)	(7,354)	(7,354)	(2,205)	0	0	0	0
2192	City of North Plains	6/30/2015	Contribution	5.3	2.3	(15,576)	(6,759)	(2,939)	(2,939)	(881)	0	0	0	0
2192	City of North Plains	6/30/2014	Proportion	5.4	1.4	41,422	10,738	7,671	7,671	3,067	0	0	0	0
2192	City of North Plains	6/30/2014	Contribution	5.4	1.4	(30,761)	(7,977)	(5,696)	(5,696)	(2,281)	0	0	0	0
2192	City of North Plains	6/30/2013	Contribution	5.6	0.6	10,625	1,140	1,897	1,140	0	0	0	0	0
2193	City of Heppner	6/30/2017	Proportion	5.2	4.2	87,795	70,911	16,884	16,884	16,884	16,884	16,884	3,375	0
2193	City of Heppner	6/30/2017	Contribution	5.2	4.2	(21,999)	(17,768)	(4,231)	(4,231)	(4,231)	(4,231)	(4,231)	(844)	0
2193	City of Heppner	6/30/2016	Proportion	5.3	3.3	(28,396)	(17,680)	(5,358)	(5,358)	(5,358)	(5,358)	(1,606)	0	0
2193	City of Heppner	6/30/2016	Contribution	5.3	3.3	(7,406)	(4,612)	(1,397)	(1,397)	(1,397)	(421)	0	0	0
2193	City of Heppner	6/30/2015	Proportion	5.3	2.3	70,643	30,656	13,329	13,329	13,329	3,998	0	0	0
2193	City of Heppner	6/30/2015	Contribution	5.3	2.3	(10,405)	(4,516)	(1,963)	(1,963)	(590)	0	0	0	0
2193	City of Heppner	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2013	Contribution	5.6	0.6	416	46	74	46	0	0	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	5.2	4.2	(91,585)	(73,973)	(17,612)	(17,612)	(17,612)	(17,612)	(17,612)	(3,525)	0
2194	City of Cave Junction	6/30/2017	Contribution	5.2	4.2	5,714	4,615	1,099	1,099	1,099	1,099	1,099	219	0
2194	City of Cave Junction	6/30/2016	Proportion	5.3	3.3	(53,683)	(33,425)	(10,129)	(10,129)	(10,129)	(10,129)	(3,038)	0	0
2194	City of Cave Junction	6/30/2016	Contribution	5.3	3.3	6,534	4,068	1,233	1,233	1,233	1,233	369	0	0
2194	City of Cave Junction	6/30/2015	Proportion	5.3	2.3	(39,999)	(17,358)	(7,547)	(7,547)	(2,264)	0	0	0	0
2194	City of Cave Junction	6/30/2015	Contribution	5.3	2.3	1,406	611	265	265	81	0	0	0	0
2194	City of Cave Junction	6/30/2014	Proportion	5.4	1.4	5,403	1,399	1,001	1,001	398	0	0	0	0
2194	City of Cave Junction	6/30/2014	Contribution	5.4	1.4	(37,624)	(9,756)	(6,967)	(6,967)	(2,789)	0	0	0	0
2194	City of Cave Junction	6/30/2013	Contribution	5.6	0.6	(15,839)	(1,699)	(2,828)	(1,699)	0	0	0	0	0
2195	City of Metolius	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2016	Contribution	5.3	3.3	227	141	43	43	43	43	12	0	0
2195	City of Metolius	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2015	Contribution	5.3	2.3	2,085	906	393	393	393	120	0	0	0
2195	City of Metolius	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2014	Contribution	5.4	1.4	3,785	981	701	701	280	0	0	0	0
2195	City of Metolius	6/30/2013	Contribution	5.6	0.6	3,428	368	612	368	0	0	0	0	0
2196	City of Hubbard	6/30/2017	Proportion	5.2	4.2	(53,415)	(43,143)	(10,272)	(10,272)	(10,272)	(10,272)	(10,272)	(2,055)	0
2196	City of Hubbard	6/30/2017	Contribution	5.2	4.2	10,449	8,440	2,009	2,009	2,009	2,009	2,009	404	0
2196	City of Hubbard	6/30/2016	Proportion	5.3	3.3	(125,719)	(78,277)	(23,721)	(23,721)	(23,721)	(23,721)	(7,114)	0	0
2196	City of Hubbard	6/30/2016	Contribution	5.3	3.3	32,373	20,157	6,108	6,108	6,108	6,108	1,833	0	0
2196	City of Hubbard	6/30/2015	Proportion	5.3	2.3	(102,644)	(44,543)	(19,367)	(19,367)	(5,809)	0	0	0	0
2196	City of Hubbard	6/30/2015	Contribution	5.3	2.3	21,889	9,499	4,130	4,130	1,239	0	0	0	0
2196	City of Hubbard	6/30/2014	Proportion	5.4	1.4	(24,987)	(6,479)	(4,627)	(4,627)	(1,852)	0	0	0	0
2196	City of Hubbard	6/30/2014	Contribution	5.4	1.4	(25,079)	(6,503)	(4,644)	(4,644)	(1,859)	0	0	0	0
2196	City of Hubbard	6/30/2013	Contribution	5.6	0.6	(12,654)	(1,354)	(2,260)	(1,354)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	5.2	4.2	(226,918)	(183,280)	(43,638)	(43,638)	(43,638)	(43,638)	(43,638)	(8,728)	0
2197	City of Myrtle Creek	6/30/2017	Contribution	5.2	4.2	6,914	5,584	1,330	1,330	1,330	1,330	1,330	264	0
2197	City of Myrtle Creek	6/30/2016	Proportion	5.3	3.3	(7,443)	(4,635)	(1,404)	(1,404)	(1,404)	(1,404)	(423)	0	0
2197	City of Myrtle Creek	6/30/2016	Contribution	5.3	3.3	(14,343)	(8,931)	(2,706)	(2,706)	(2,706)	(813)	0	0	0
2197	City of Myrtle Creek	6/30/2015	Proportion	5.3	2.3	(81,354)	(35,304)	(15,350)	(15,350)	(15,350)	(4,604)	0	0	0
2197	City of Myrtle Creek	6/30/2015	Contribution	5.3	2.3	(1,020)	(444)	(192)	(192)	(60)	0	0	0	0
2197	City of Myrtle Creek	6/30/2014	Proportion	5.4	1.4	13,180	3,416	2,441	2,441	975	0	0	0	0
2197	City of Myrtle Creek	6/30/2014	Contribution	5.4	1.4	(45,415)	(11,775)	(8,410)	(8,410)	(3,365)	0	0	0	0
2197	City of Myrtle Creek	6/30/2013	Contribution	5.6	0.6	(19,799)	(2,119)	(3,536)	(2,119)	0	0	0	0	0
2198	City of Carlton	6/30/2017	Proportion	5.2	4.2	126,131	101,875	24,256	24,256	24,256	24,256	24,256	4,851	0
2198	City of Carlton	6/30/2017	Contribution	5.2	4.2	(31,811)	(25,693)	(6,118)	(6,118)	(6,118)	(6,118)	(6,118)	(1,221)	0
2198	City of Carlton	6/30/2016	Proportion	5.3	3.3	(35,414)	(22,050)	(6,682)	(6,682)	(6,682)	(6,682)	(2,004)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2198	City of Carlton	6/30/2016	Contribution	5.3	3.3	(25,749)	(16,033)	(4,858)	(4,858)	(4,858)	(4,858)	(4,858)	(1,459)	0	0
2198	City of Carlton	6/30/2015	Proportion	5.3	2.3	96,696	41,961	18,245	18,245	18,245	18,245	5,471	0	0	0
2198	City of Carlton	6/30/2015	Contribution	5.3	2.3	(26,243)	(11,387)	(4,952)	(4,952)	(4,952)	(4,952)	(1,483)	0	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	1.4	20,565	5,333	3,808	3,808	1,525	0	0	0	0	0
2198	City of Carlton	6/30/2014	Contribution	5.4	1.4	(30,489)	(7,905)	(5,646)	(5,646)	(2,259)	0	0	0	0	0
2198	City of Carlton	6/30/2013	Contribution	5.6	0.6	(16,170)	(1,730)	(2,888)	(1,730)	0	0	0	0	0	0
2199	City of Junction City	6/30/2017	Proportion	5.2	4.2	(184,650)	(149,140)	(35,510)	(35,510)	(35,510)	(35,510)	(35,510)	(35,510)	(7,100)	0
2199	City of Junction City	6/30/2017	Contribution	5.2	4.2	21,603	17,449	4,154	4,154	4,154	4,154	4,154	4,154	833	0
2199	City of Junction City	6/30/2016	Proportion	5.3	3.3	(280,822)	(174,852)	(52,985)	(52,985)	(52,985)	(52,985)	(15,897)	0	0	0
2199	City of Junction City	6/30/2016	Contribution	5.3	3.3	55,374	34,478	10,448	10,448	10,448	10,448	3,134	0	0	0
2199	City of Junction City	6/30/2015	Proportion	5.3	2.3	(150,958)	(65,509)	(28,483)	(28,483)	(28,483)	(8,543)	0	0	0	0
2199	City of Junction City	6/30/2015	Contribution	5.3	2.3	20,289	8,805	3,828	3,828	3,828	1,149	0	0	0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	1.4	(24,022)	(6,226)	(4,449)	(4,449)	(1,777)	0	0	0	0	0
2199	City of Junction City	6/30/2014	Contribution	5.4	1.4	(48,204)	(12,496)	(8,927)	(8,927)	(3,569)	0	0	0	0	0
2199	City of Junction City	6/30/2013	Contribution	5.6	0.6	(24,799)	(2,659)	(4,428)	(2,659)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	5.2	4.2	(5,378)	(4,344)	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)	(208)	0	0
2200	City of Wallowa	6/30/2017	Contribution	5.2	4.2	(1,853)	(1,497)	(356)	(356)	(356)	(356)	(356)	(73)	0	0
2200	City of Wallowa	6/30/2016	Proportion	5.3	3.3	(640)	(398)	(121)	(121)	(121)	(35)	0	0	0	0
2200	City of Wallowa	6/30/2016	Contribution	5.3	3.3	(3,763)	(2,343)	(710)	(710)	(710)	(213)	0	0	0	0
2200	City of Wallowa	6/30/2015	Proportion	5.3	2.3	(2,225)	(965)	(420)	(420)	(125)	0	0	0	0	0
2200	City of Wallowa	6/30/2015	Contribution	5.3	2.3	(4,702)	(2,041)	(887)	(887)	(267)	0	0	0	0	0
2200	City of Wallowa	6/30/2014	Proportion	5.4	1.4	7,982	2,070	1,478	1,478	592	0	0	0	0	0
2200	City of Wallowa	6/30/2014	Contribution	5.4	1.4	(8,570)	(2,222)	(1,587)	(1,587)	(635)	0	0	0	0	0
2200	City of Wallowa	6/30/2013	Contribution	5.6	0.6	(2,301)	(246)	(411)	(246)	0	0	0	0	0	0
2201	City of Coburg	6/30/2017	Proportion	5.2	4.2	(37,932)	(30,637)	(7,295)	(7,295)	(7,295)	(7,295)	(7,295)	(1,457)	0	0
2201	City of Coburg	6/30/2017	Contribution	5.2	4.2	(13,598)	(10,983)	(2,615)	(2,615)	(2,615)	(2,615)	(523)	0	0	0
2201	City of Coburg	6/30/2016	Proportion	5.3	3.3	24,696	15,376	4,660	4,660	4,660	1,396	0	0	0	0
2201	City of Coburg	6/30/2016	Contribution	5.3	3.3	(19,996)	(12,450)	(3,773)	(3,773)	(3,773)	(1,131)	0	0	0	0
2201	City of Coburg	6/30/2015	Proportion	5.3	2.3	49,714	21,574	9,380	9,380	2,814	0	0	0	0	0
2201	City of Coburg	6/30/2015	Contribution	5.3	2.3	(11,830)	(5,134)	(2,232)	(2,232)	(670)	0	0	0	0	0
2201	City of Coburg	6/30/2014	Proportion	5.4	1.4	(10,543)	(2,735)	(1,952)	(1,952)	(783)	0	0	0	0	0
2201	City of Coburg	6/30/2014	Contribution	5.4	1.4	(8,395)	(2,175)	(1,555)	(1,555)	(620)	0	0	0	0	0
2201	City of Coburg	6/30/2013	Contribution	5.6	0.6	(4,927)	(527)	(890)	(527)	0	0	0	0	0	0
2202	City of Dallas	6/30/2017	Proportion	5.2	4.2	(93,200)	(75,277)	(17,923)	(17,923)	(17,923)	(17,923)	(17,923)	(3,585)	0	0
2202	City of Dallas	6/30/2017	Contribution	5.2	4.2	142,438	115,046	27,392	27,392	27,392	27,392	5,478	0	0	0
2202	City of Dallas	6/30/2016	Proportion	5.3	3.3	(266,892)	(166,178)	(50,357)	(50,357)	(50,357)	(15,107)	0	0	0	0
2202	City of Dallas	6/30/2016	Contribution	5.3	3.3	107,218	66,758	20,230	20,230	20,230	6,068	0	0	0	0
2202	City of Dallas	6/30/2015	Proportion	5.3	2.3	(317,887)	(137,950)	(59,979)	(59,979)	(59,979)	(17,992)	0	0	0	0
2202	City of Dallas	6/30/2015	Contribution	5.3	2.3	84,090	36,492	15,866	15,866	15,866	4,760	0	0	0	0
2202	City of Dallas	6/30/2014	Proportion	5.4	1.4	(52,129)	(13,513)	(9,654)	(9,654)	(3,859)	0	0	0	0	0
2202	City of Dallas	6/30/2014	Contribution	5.4	1.4	(86,269)	(22,365)	(15,976)	(15,976)	(6,389)	0	0	0	0	0
2202	City of Dallas	6/30/2013	Contribution	5.6	0.6	9,539	1,024	1,703	1,024	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	5.2	4.2	130,025	105,020	25,005	25,005	25,005	25,005	5,000	0	0	0
2203	City of Rockaway Beach	6/30/2017	Contribution	5.2	4.2	(13,775)	(11,126)	(2,649)	(2,649)	(2,649)	(2,649)	(530)	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	5.3	3.3	145,731	90,739	27,496	27,496	27,496	8,251	0	0	0	0
2203	City of Rockaway Beach	6/30/2016	Contribution	5.3	3.3	4,751	2,959	896	896	896	271	0	0	0	0
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	2.3	(78,327)	(33,990)	(14,779)	(14,779)	(14,779)	(4,432)	0	0	0	0
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	2.3	10,091	4,379	1,904	1,904	1,904	571	0	0	0	0
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	1.4	38,536	9,992	7,136	7,136	2,856	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	1.4	(26,034)	(6,750)	(4,821)	(4,821)	(1,929)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2013	Contribution	5.6	0.6	14,328	1,533	2,559	1,533	0	0	0	0	0	0
2204	City of Burns	6/30/2017	Proportion	5.2	4.2	138,557	111,911	26,646	26,646	26,646	26,646	5,327	0	0	0
2204	City of Burns	6/30/2017	Contribution	5.2	4.2	(21,995)	(17,765)	(4,230)	(4,230)	(4,230)	(845)	0	0	0	0
2204	City of Burns	6/30/2016	Proportion	5.3	3.3	(3,093)	(1,925)	(584)	(584)	(584)	(173)	0	0	0	0
2204	City of Burns	6/30/2016	Contribution	5.3	3.3	1,362	848	257	257	257	77	0	0	0	0
2204	City of Burns	6/30/2015	Proportion	5.3	2.3	(38,139)	(16,551)	(7,196)	(7,196)	(7,196)	(2,159)	0	0	0	0
2204	City of Burns	6/30/2015	Contribution	5.3	2.3	(614)	(267)	(80)	(267)	(80)	0	0	0	0	0
2204	City of Burns	6/30/2014	Proportion	5.4	1.4	11,935	3,095	2,210	2,210	885	0	0	0	0	0
2204	City of Burns	6/30/2014	Contribution	5.4	1.4	(33,462)	(8,674)	(6,197)	(6,197)	(2,477)	0	0	0	0	0
2204	City of Burns	6/30/2013	Contribution	5.6	0.6	(13,651)	(1,461)	(2,438)	(1,461)	0	0	0	0	0	0
2205	City of Elgin	6/30/2017	Proportion	5.2	4.2	99,580	80,430	19,150	19,150	19,150	19,150	3,830	0	0	0
2205	City of Elgin	6/30/2017	Contribution	5.2	4.2	11,718	9,465	2,253	2,253	2,253	453	0	0	0	0
2205	City of Elgin	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2205	City of Elgin	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2206	City of Weston	6/30/2017	Proportion	5.2	4.2	16,815	13,581	3,234	3,234	3,234	3,234	3,234	3,234	645	0	0
2206	City of Weston	6/30/2017	Contribution	5.2	4.2	(6,743)	(5,446)	(1,297)	(1,297)	(1,297)	(1,297)	(1,297)	(1,297)	(258)	0	0
2206	City of Weston	6/30/2016	Proportion	5.3	3.3	10,208	6,356	1,926	1,926	1,926	1,926	1,926	578	0	0	0
2206	City of Weston	6/30/2016	Contribution	5.3	3.3	(2,093)	(1,303)	(395)	(395)	(395)	(395)	(395)	(118)	0	0	0
2206	City of Weston	6/30/2015	Proportion	5.3	2.3	(17,534)	(7,610)	(3,308)	(3,308)	(3,308)	(3,308)	(3,308)	(994)	0	0	0
2206	City of Weston	6/30/2015	Contribution	5.3	2.3	(1,704)	(738)	(322)	(322)	(322)	(322)	(94)	0	0	0	0
2206	City of Weston	6/30/2014	Proportion	5.4	1.4	(4,834)	(1,254)	(895)	(895)	(895)	(895)	(359)	0	0	0	0
2206	City of Weston	6/30/2014	Contribution	5.4	1.4	(14,231)	(3,691)	(2,635)	(2,635)	(1,056)	0	0	0	0	0	0
2206	City of Weston	6/30/2013	Contribution	5.6	0.6	(10,892)	(1,167)	(1,945)	(1,167)	0	0	0	0	0	0	0
2207	City of Mill City	6/30/2017	Proportion	5.2	4.2	(14,822)	(11,972)	(2,850)	(2,850)	(2,850)	(2,850)	(2,850)	(572)	0	0	0
2207	City of Mill City	6/30/2017	Contribution	5.2	4.2	(2,701)	(2,182)	(519)	(519)	(519)	(519)	(519)	(106)	0	0	0
2207	City of Mill City	6/30/2016	Proportion	5.3	3.3	(35,685)	(22,219)	(6,733)	(6,733)	(6,733)	(6,733)	(6,733)	(2,020)	0	0	0
2207	City of Mill City	6/30/2016	Contribution	5.3	3.3	(143)	(89)	(27)	(27)	(27)	(27)	(8)	0	0	0	0
2207	City of Mill City	6/30/2015	Proportion	5.3	2.3	(19,835)	(8,609)	(3,742)	(3,742)	(3,742)	(1,125)	0	0	0	0	0
2207	City of Mill City	6/30/2015	Contribution	5.3	2.3	(3,913)	(1,699)	(738)	(738)	(223)	0	0	0	0	0	0
2207	City of Mill City	6/30/2014	Proportion	5.4	1.4	(668)	(172)	(124)	(124)	(48)	0	0	0	0	0	0
2207	City of Mill City	6/30/2014	Contribution	5.4	1.4	(10,268)	(2,664)	(1,901)	(1,901)	(763)	0	0	0	0	0	0
2207	City of Mill City	6/30/2013	Contribution	5.6	0.6	(6,407)	(687)	(1,144)	(687)	0	0	0	0	0	0	0
2208	City of Fairview	6/30/2017	Proportion	5.2	4.2	(121,210)	(97,900)	(23,310)	(23,310)	(23,310)	(23,310)	(23,310)	(4,660)	0	0	0
2208	City of Fairview	6/30/2017	Contribution	5.2	4.2	(186,827)	(150,899)	(35,928)	(35,928)	(35,928)	(35,928)	(35,928)	(7,187)	0	0	0
2208	City of Fairview	6/30/2016	Proportion	5.3	3.3	(171,389)	(106,713)	(32,338)	(32,338)	(32,338)	(32,338)	(9,699)	0	0	0	0
2208	City of Fairview	6/30/2016	Contribution	5.3	3.3	(6,474)	(4,030)	(1,222)	(1,222)	(1,222)	(364)	0	0	0	0	0
2208	City of Fairview	6/30/2015	Proportion	5.3	2.3	98,957	42,944	18,671	18,671	5,602	0	0	0	0	0	0
2208	City of Fairview	6/30/2015	Contribution	5.3	2.3	8,914	3,868	1,682	1,682	504	0	0	0	0	0	0
2208	City of Fairview	6/30/2014	Proportion	5.4	1.4	(15,465)	(4,009)	(2,864)	(2,864)	(1,145)	0	0	0	0	0	0
2208	City of Fairview	6/30/2014	Contribution	5.4	1.4	(80,308)	(20,820)	(14,872)	(14,872)	(5,948)	0	0	0	0	0	0
2208	City of Fairview	6/30/2013	Contribution	5.6	0.6	(27,840)	(2,985)	(4,971)	(2,985)	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2017	Proportion	5.2	4.2	1,315	1,062	253	253	253	253	253	50	0	0	0
2209	City of Monroe	6/30/2017	Contribution	5.2	4.2	8,043	6,496	1,547	1,547	1,547	1,547	1,547	308	0	0	0
2209	City of Monroe	6/30/2016	Proportion	5.3	3.3	41,969	26,131	7,919	7,919	7,919	7,919	2,374	0	0	0	0
2209	City of Monroe	6/30/2016	Contribution	5.3	3.3	(5,139)	(3,199)	(970)	(970)	(289)	0	0	0	0	0	0
2209	City of Monroe	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2013	Contribution	5.6	0.6	13,202	1,412	2,358	1,412	0	0	0	0	0	0	0
2210	City of Helix	6/30/2017	Proportion	5.2	4.2	(18,229)	(14,723)	(3,506)	(3,506)	(3,506)	(3,506)	(3,506)	(699)	0	0	0
2210	City of Helix	6/30/2017	Contribution	5.2	4.2	3,002	2,425	577	577	577	577	577	117	0	0	0
2210	City of Helix	6/30/2016	Proportion	5.3	3.3	(836)	(520)	(158)	(158)	(158)	(158)	(46)	0	0	0	0
2210	City of Helix	6/30/2016	Contribution	5.3	3.3	(776)	(484)	(146)	(146)	(146)	(146)	(46)	0	0	0	0
2210	City of Helix	6/30/2015	Proportion	5.3	2.3	(334)	(145)	(63)	(63)	(63)	(19)	0	0	0	0	0
2210	City of Helix	6/30/2015	Contribution	5.3	2.3	1,516	658	286	286	86	0	0	0	0	0	0
2210	City of Helix	6/30/2014	Proportion	5.4	1.4	(413)	(109)	(76)	(76)	(33)	0	0	0	0	0	0
2210	City of Helix	6/30/2014	Contribution	5.4	1.4	245	65	45	45	20	0	0	0	0	0	0
2210	City of Helix	6/30/2013	Contribution	5.6	0.6	617	67	110	67	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Contribution	5.3	2.3	1,199	521	226	226	226	69	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2017	Proportion	5.2	4.2	38,215	30,866	7,349	7,349	7,349	7,349	7,349	1,470	0	0	0
2212	Town of Lakeview	6/30/2017	Contribution	5.2	4.2	(44,131)	(35,644)	(8,487)	(8,487)	(8,487)	(8,487)	(8,487)	(1,696)	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	5.3	3.3	(69,767)	(43,439)	(13,164)	(13,164)	(13,164)	(13,164)	(3,947)	0	0	0	0
2212	Town of Lakeview	6/30/2016	Contribution	5.3	3.3	(42,358)	(26,374)	(7,992)	(7,992)	(7,992)	(2,398)	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Proportion	5.3	2.3	67,676	29,369	12,769	12,769	3,831	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Contribution	5.3	2.3	(42,019)	(18,235)	(7,928)	(7,928)	(2,379)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Proportion	5.4	1.4	10,136	2,628	1,877	1,877	751	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Contribution	5.4	1.4	(64,027)	(16,599)	(11,857)	(11,857)	(4,742)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2013	Contribution	5.6	0.6	(39,924)	(4,279)	(7,129)	(4,279)	0	0	0	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2213	City of Stanfield	6/30/2017	Proportion	5.2	4.2	10,817	8,737	2,080	2,080	2,080	2,080	2,080	2,080	417	0
2213	City of Stanfield	6/30/2017	Contribution	5.2	4.2	17,209	13,900	3,309	3,309	3,309	3,309	3,309	3,309	664	0
2213	City of Stanfield	6/30/2016	Proportion	5.3	3.3	2,991	1,863	564	564	564	564	564	171	0	0
2213	City of Stanfield	6/30/2016	Contribution	5.3	3.3	(366)	(228)	(69)	(69)	(69)	(69)	(69)	(21)	0	0
2213	City of Stanfield	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Contribution	5.3	2.3	1,409	611	266	266	266	266	79	0	0	0
2213	City of Stanfield	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2014	Contribution	5.4	1.4	4,783	1,239	886	886	353	0	0	0	0	0
2213	City of Stanfield	6/30/2013	Contribution	5.6	0.6	7,005	750	1,251	750	0	0	0	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	5.2	4.2	14,657	11,838	2,819	2,819	2,819	2,819	2,819	562	0	0
2214	City of Yamhill	6/30/2017	Contribution	5.2	4.2	1,699	1,372	327	327	327	327	327	64	0	0
2214	City of Yamhill	6/30/2016	Proportion	5.3	3.3	39,554	24,628	7,463	7,463	7,463	7,463	2,239	0	0	0
2214	City of Yamhill	6/30/2016	Contribution	5.3	3.3	(3,237)	(2,015)	(611)	(611)	(611)	(611)	(182)	0	0	0
2214	City of Yamhill	6/30/2015	Proportion	5.3	2.3	35,394	15,360	6,678	6,678	6,678	2,004	0	0	0	0
2214	City of Yamhill	6/30/2015	Contribution	5.3	2.3	(386)	(167)	(73)	(73)	(73)	(21)	0	0	0	0
2214	City of Yamhill	6/30/2014	Proportion	5.4	1.4	(22,611)	(5,863)	(4,187)	(4,187)	(1,676)	0	0	0	0	0
2214	City of Yamhill	6/30/2014	Contribution	5.4	1.4	(884)	(228)	(164)	(164)	(64)	0	0	0	0	0
2214	City of Yamhill	6/30/2013	Contribution	5.6	0.6	(4,465)	(480)	(797)	(480)	0	0	0	0	0	0
2215	City of Powers	6/30/2017	Proportion	5.2	4.2	8,479	6,848	1,631	1,631	1,631	1,631	1,631	324	0	0
2215	City of Powers	6/30/2017	Contribution	5.2	4.2	(869)	(702)	(167)	(167)	(167)	(167)	(167)	(34)	0	0
2215	City of Powers	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Contribution	5.4	1.4	2,100	544	389	389	155	0	0	0	0	0
2215	City of Powers	6/30/2013	Contribution	5.6	0.6	2,096	226	374	226	0	0	0	0	0	0
2216	City of Brookings	6/30/2017	Proportion	5.2	4.2	(508,439)	(410,662)	(97,777)	(97,777)	(97,777)	(97,777)	(97,777)	(19,554)	0	0
2216	City of Brookings	6/30/2017	Contribution	5.2	4.2	(1,209)	(977)	(232)	(232)	(232)	(232)	(232)	(49)	0	0
2216	City of Brookings	6/30/2016	Proportion	5.3	3.3	(127,925)	(79,651)	(24,137)	(24,137)	(24,137)	(24,137)	(7,240)	0	0	0
2216	City of Brookings	6/30/2016	Contribution	5.3	3.3	1,921	1,197	362	362	362	111	0	0	0	0
2216	City of Brookings	6/30/2015	Proportion	5.3	2.3	(44,550)	(19,332)	(8,406)	(8,406)	(8,406)	(2,520)	0	0	0	0
2216	City of Brookings	6/30/2015	Contribution	5.3	2.3	6,733	2,923	1,270	1,270	1,270	383	0	0	0	0
2216	City of Brookings	6/30/2014	Proportion	5.4	1.4	15,014	3,894	2,780	2,780	1,114	0	0	0	0	0
2216	City of Brookings	6/30/2014	Contribution	5.4	1.4	(74,296)	(19,260)	(13,759)	(13,759)	(5,501)	0	0	0	0	0
2216	City of Brookings	6/30/2013	Contribution	5.6	0.6	(24,446)	(2,621)	(4,365)	(2,621)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	5.2	4.2	367,919	297,165	70,754	70,754	70,754	70,754	70,754	14,149	0	0
2217	City of Sutherlin	6/30/2017	Contribution	5.2	4.2	(76,648)	(61,908)	(14,740)	(14,740)	(14,740)	(14,740)	(14,740)	(2,948)	0	0
2217	City of Sutherlin	6/30/2016	Proportion	5.3	3.3	(127,863)	(79,613)	(24,125)	(24,125)	(24,125)	(24,125)	(7,238)	0	0	0
2217	City of Sutherlin	6/30/2016	Contribution	5.3	3.3	(24,113)	(15,013)	(4,550)	(4,550)	(4,550)	(1,363)	0	0	0	0
2217	City of Sutherlin	6/30/2015	Proportion	5.3	2.3	(80,589)	(34,974)	(15,205)	(15,205)	(15,205)	(4,564)	0	0	0	0
2217	City of Sutherlin	6/30/2015	Contribution	5.3	2.3	(43,441)	(18,853)	(8,196)	(8,196)	(8,196)	(2,461)	0	0	0	0
2217	City of Sutherlin	6/30/2014	Proportion	5.4	1.4	78,536	20,360	14,544	14,544	5,816	0	0	0	0	0
2217	City of Sutherlin	6/30/2014	Contribution	5.4	1.4	(86,254)	(22,362)	(15,973)	(15,973)	(6,389)	0	0	0	0	0
2217	City of Sutherlin	6/30/2013	Contribution	5.6	0.6	(8,748)	(938)	(1,562)	(938)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2017	Proportion	5.2	4.2	(6,631)	(5,356)	(1,275)	(1,275)	(1,275)	(1,275)	(1,275)	(256)	0	0
2218	City of Prairie City	6/30/2017	Contribution	5.2	4.2	(2,449)	(1,978)	(471)	(471)	(471)	(471)	(94)	0	0	0
2218	City of Prairie City	6/30/2016	Proportion	5.3	3.3	(1,051)	(655)	(198)	(198)	(198)	(198)	(61)	0	0	0
2218	City of Prairie City	6/30/2016	Contribution	5.3	3.3	(3,763)	(2,343)	(710)	(710)	(710)	(213)	0	0	0	0
2218	City of Prairie City	6/30/2015	Proportion	5.3	2.3	33,079	14,356	6,241	6,241	6,241	1,874	0	0	0	0
2218	City of Prairie City	6/30/2015	Contribution	5.3	2.3	(4,339)	(1,882)	(819)	(819)	(244)	0	0	0	0	0
2218	City of Prairie City	6/30/2014	Proportion	5.4	1.4	13,114	3,398	2,429	2,429	969	0	0	0	0	0
2218	City of Prairie City	6/30/2014	Contribution	5.4	1.4	(4,288)	(1,112)	(794)	(794)	(318)	0	0	0	0	0
2218	City of Prairie City	6/30/2013	Contribution	5.6	0.6	7,901	846	1,411	846	0	0	0	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	5.2	4.2	143,166	115,634	27,532	27,532	27,532	27,532	27,532	5,506	0	0
2219	City of Sheridan	6/30/2017	Contribution	5.2	4.2	(34,125)	(27,563)	(6,562)	(6,562)	(6,562)	(6,562)	(1,315)	0	0	0
2219	City of Sheridan	6/30/2016	Proportion	5.3	3.3	(64,574)	(40,206)	(12,184)	(12,184)	(12,184)	(12,184)	(3,654)	0	0	0
2219	City of Sheridan	6/30/2016	Contribution	5.3	3.3	5,315	3,309	1,003	1,003	1,003	300	0	0	0	0
2219	City of Sheridan	6/30/2015	Proportion	5.3	2.3	(29,697)	(12,888)	(5,603)	(5,603)	(5,603)	(1,682)	0	0	0	0
2219	City of Sheridan	6/30/2015	Contribution	5.3	2.3	10,830	4,701	2,043	2,043	615	0	0	0	0	0
2219	City of Sheridan	6/30/2014	Proportion	5.4	1.4	(22,725)	(5,893)	(4,208)	(4,208)	(1,685)	0	0	0	0	0
2219	City of Sheridan	6/30/2014	Contribution	5.4	1.4	(33,359)	(8,647)	(6,178)	(6,178)	(2,469)	0	0	0	0	0
2219	City of Sheridan	6/30/2013	Contribution	5.6	0.6	(5,230)	(3,138)	(1,338)	(1,338)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2017	Proportion	5.2	4.2	(61,160)	(49,398)	(11,762)	(11,762)	(11,762)	(11,762)	(2,350)	0	0	0
2220	City of Garibaldi	6/30/2017	Contribution	5.2	4.2	17,135	13,840	3,295	3,295	3,295	660	0	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	5.3	3.3	4,454	2,774	840	840	840	254	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Subsequent Expense		
2220	City of Garibaldi	6/30/2016	Contribution	5.3	3.3	11,512	7,168	2,172	2,172	2,172	2,172	2,172	652	0	0	0
2220	City of Garibaldi	6/30/2015	Proportion	5.3	2.3	37,572	16,305	7,089	7,089	7,089	7,089	2,127	0	0	0	0
2220	City of Garibaldi	6/30/2015	Contribution	5.3	2.3	16,245	7,050	3,065	3,065	3,065	920	0	0	0	0	0
2220	City of Garibaldi	6/30/2014	Proportion	5.4	1.4	33,483	8,679	6,201	6,201	2,478	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2014	Contribution	5.4	1.4	6,777	1,757	1,255	1,255	502	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2013	Contribution	5.6	0.6	24,405	2,615	4,358	2,615	0	0	0	0	0	0	0
2221	City of Sisters	6/30/2017	Proportion	5.2	4.2	(118,685)	(95,861)	(22,824)	(22,824)	(22,824)	(22,824)	(22,824)	(22,824)	(4,565)	0	0
2221	City of Sisters	6/30/2017	Contribution	5.2	4.2	(4,636)	(3,744)	(892)	(892)	(892)	(892)	(892)	(892)	(176)	0	0
2221	City of Sisters	6/30/2016	Proportion	5.3	3.3	1,899	1,183	358	358	358	358	109	0	0	0	0
2221	City of Sisters	6/30/2016	Contribution	5.3	3.3	(23,385)	(14,561)	(4,412)	(4,412)	(4,412)	(4,412)	(1,325)	0	0	0	0
2221	City of Sisters	6/30/2015	Proportion	5.3	2.3	5,655	2,454	1,067	1,067	320	0	0	0	0	0	0
2221	City of Sisters	6/30/2015	Contribution	5.3	2.3	(21,109)	(9,160)	(3,983)	(3,983)	(3,983)	(1,194)	0	0	0	0	0
2221	City of Sisters	6/30/2014	Proportion	5.4	1.4	(7,052)	(1,828)	(1,306)	(1,306)	(522)	0	0	0	0	0	0
2221	City of Sisters	6/30/2014	Contribution	5.4	1.4	(30,065)	(7,793)	(5,568)	(5,568)	(2,225)	0	0	0	0	0	0
2221	City of Sisters	6/30/2013	Contribution	5.6	0.6	(16,210)	(1,735)	(2,895)	(1,735)	0	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	5.2	4.2	(42,742)	(34,522)	(8,220)	(8,220)	(8,220)	(8,220)	(8,220)	(1,642)	0	0	0
2222	City of Jacksonville	6/30/2017	Contribution	5.2	4.2	(93)	(75)	(18)	(18)	(18)	(18)	(3)	0	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	5.3	3.3	17,901	11,145	3,378	3,378	3,378	1,011	0	0	0	0	0
2222	City of Jacksonville	6/30/2016	Contribution	5.3	3.3	34,072	21,214	6,429	6,429	6,429	1,927	0	0	0	0	0
2222	City of Jacksonville	6/30/2015	Proportion	5.3	2.3	35,836	15,550	6,762	6,762	2,026	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2015	Contribution	5.3	2.3	31,651	13,735	5,972	5,972	1,791	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2014	Proportion	5.4	1.4	(36,385)	(9,433)	(6,738)	(6,738)	(2,695)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2014	Contribution	5.4	1.4	(4,177)	(1,081)	(774)	(774)	(307)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2013	Contribution	5.6	0.6	(22,791)	(2,441)	(4,070)	(2,441)	0	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Proportion	5.2	4.2	287,193	231,964	55,229	55,229	55,229	55,229	55,229	11,048	0	0	0
2223	City of Cannon Beach	6/30/2017	Contribution	5.2	4.2	(20,769)	(4,945)	(4,945)	(4,945)	(4,945)	(4,945)	(989)	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	5.3	3.3	118,722	73,922	22,400	22,400	22,400	6,722	0	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Contribution	5.3	3.3	42,685	26,577	8,054	8,054	8,054	2,415	0	0	0	0	0
2223	City of Cannon Beach	6/30/2015	Proportion	5.3	2.3	(141,201)	(61,275)	(26,642)	(26,642)	(26,642)	(7,991)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2015	Contribution	5.3	2.3	45,238	19,633	8,535	8,535	2,563	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	1.4	63,357	16,425	11,733	11,733	4,692	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2014	Contribution	5.4	1.4	(66,917)	(17,349)	(12,392)	(12,392)	(4,957)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2013	Contribution	5.6	0.6	(3,329)	(359)	(594)	(359)	0	0	0	0	0	0	0
2224	City of Falls City	6/30/2017	Proportion	5.2	4.2	5,911	7,319	1,408	1,408	1,408	1,408	1,408	279	0	0	0
2224	City of Falls City	6/30/2017	Contribution	5.2	4.2	(2,027)	(1,637)	(390)	(390)	(390)	(390)	(77)	0	0	0	0
2224	City of Falls City	6/30/2016	Proportion	5.3	3.3	(75,807)	(47,201)	(14,303)	(14,303)	(14,303)	(14,303)	(4,292)	0	0	0	0
2224	City of Falls City	6/30/2016	Contribution	5.3	3.3	1,865	1,161	352	352	352	105	0	0	0	0	0
2224	City of Falls City	6/30/2015	Proportion	5.3	2.3	19,019	8,255	3,588	3,588	3,588	1,079	0	0	0	0	0
2224	City of Falls City	6/30/2015	Contribution	5.3	2.3	(8,929)	(3,874)	(1,685)	(1,685)	(1,685)	(504)	0	0	0	0	0
2224	City of Falls City	6/30/2014	Proportion	5.4	1.4	2,488	644	461	461	183	0	0	0	0	0	0
2224	City of Falls City	6/30/2014	Contribution	5.4	1.4	(3,086)	(802)	(571)	(571)	(231)	0	0	0	0	0	0
2224	City of Falls City	6/30/2013	Contribution	5.6	0.6	(3,821)	(411)	(682)	(411)	0	0	0	0	0	0	0
2225	City of Echo	6/30/2017	Proportion	5.2	4.2	(11,286)	(9,116)	(2,170)	(2,170)	(2,170)	(2,170)	(2,170)	(436)	0	0	0
2225	City of Echo	6/30/2017	Contribution	5.2	4.2	13,792	11,140	2,652	2,652	2,652	2,652	532	0	0	0	0
2225	City of Echo	6/30/2016	Proportion	5.3	3.3	(11,995)	(7,469)	(2,263)	(2,263)	(2,263)	(680)	0	0	0	0	0
2225	City of Echo	6/30/2016	Contribution	5.3	3.3	14,854	9,248	2,803	2,803	2,803	839	0	0	0	0	0
2225	City of Echo	6/30/2015	Proportion	5.3	2.3	(19,521)	(8,472)	(3,683)	(3,683)	(3,683)	(1,106)	0	0	0	0	0
2225	City of Echo	6/30/2015	Contribution	5.3	2.3	15,681	6,804	2,959	2,959	886	0	0	0	0	0	0
2225	City of Echo	6/30/2014	Proportion	5.4	1.4	12,297	3,189	2,277	2,277	912	0	0	0	0	0	0
2225	City of Echo	6/30/2014	Contribution	5.4	1.4	(5,506)	(1,426)	(1,020)	(1,020)	(406)	0	0	0	0	0	0
2225	City of Echo	6/30/2013	Contribution	5.6	0.6	8,595	920	1,535	920	0	0	0	0	0	0	0
2226	City of Hines	6/30/2017	Proportion	5.2	4.2	27,671	22,350	5,321	5,321	5,321	5,321	1,066	0	0	0	0
2226	City of Hines	6/30/2017	Contribution	5.2	4.2	(498)	(402)	(96)	(96)	(96)	(96)	(18)	0	0	0	0
2226	City of Hines	6/30/2016	Proportion	5.3	3.3	(168,158)	(104,702)	(31,728)	(31,728)	(31,728)	(31,728)	(9,518)	0	0	0	0
2226	City of Hines	6/30/2016	Contribution	5.3	3.3	615	383	116	116	35	0	0	0	0	0	0
2226	City of Hines	6/30/2015	Proportion	5.3	2.3	11,140	4,834	2,102	2,102	630	0	0	0	0	0	0
2226	City of Hines	6/30/2015	Contribution	5.3	2.3	(20,367)	(8,838)	(3,843)	(3,843)	(3,843)	(1,152)	0	0	0	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	1.4	16,120	4,180	2,985	2,985	1,195	0	0	0	0	0	0
2226	City of Hines	6/30/2014	Contribution	5.4	1.4	(16,716)	(4,332)	(3,096)	(3,096)	(1,236)	0	0	0	0	0	0
2226	City of Hines	6/30/2013	Contribution	5.6	0.6	(2,149)	(229)	(384)	(229)	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2227	Town Of Bonanza	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2017	Proportion	5.2	4.2	57,175	46,180	10,995	10,995	10,995	10,995	10,995	10,995	2,200	0	0
2228	City of Turner	6/30/2017	Contribution	5.2	4.2	15,872	12,820	3,052	3,052	3,052	3,052	3,052	3,052	612	0	0
2228	City of Turner	6/30/2016	Proportion	5.3	3.3	(79,709)	(49,631)	(15,039)	(15,039)	(15,039)	(15,039)	(15,039)	(4,514)	0	0	0
2228	City of Turner	6/30/2016	Contribution	5.3	3.3	18,732	11,664	3,534	3,534	3,534	3,534	3,534	1,062	0	0	0
2228	City of Turner	6/30/2015	Proportion	5.3	2.3	10,986	4,767	2,073	2,073	2,073	2,073	2,073	0	0	0	0
2228	City of Turner	6/30/2015	Contribution	5.3	2.3	5,139	2,229	970	970	970	970	289	0	0	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	1.4	(6,281)	(1,629)	(1,163)	(1,163)	(466)	0	0	0	0	0	0
2228	City of Turner	6/30/2014	Contribution	5.4	1.4	1,759	455	326	326	129	0	0	0	0	0	0
2228	City of Turner	6/30/2013	Contribution	5.6	0.6	3,572	638	382	382	0	0	0	0	0	0	0
2229	City of John Day	6/30/2017	Proportion	5.2	4.2	(165,158)	(133,397)	(31,761)	(31,761)	(31,761)	(31,761)	(31,761)	(31,761)	(6,353)	0	0
2229	City of John Day	6/30/2017	Contribution	5.2	4.2	(1,889)	(1,526)	(363)	(363)	(363)	(363)	(363)	(363)	(74)	0	0
2229	City of John Day	6/30/2016	Proportion	5.3	3.3	(22,751)	(14,165)	(4,293)	(4,293)	(4,293)	(4,293)	(4,293)	(1,286)	0	0	0
2229	City of John Day	6/30/2016	Contribution	5.3	3.3	(25,997)	(16,187)	(4,905)	(4,905)	(4,905)	(4,905)	(4,905)	(1,472)	0	0	0
2229	City of John Day	6/30/2015	Proportion	5.3	2.3	(225)	(99)	(42)	(42)	(42)	(15)	0	0	0	0	0
2229	City of John Day	6/30/2015	Contribution	5.3	2.3	(19,985)	(8,672)	(3,771)	(3,771)	(3,771)	(1,130)	0	0	0	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	1.4	(19,964)	(5,176)	(3,697)	(3,697)	(1,479)	0	0	0	0	0	0
2229	City of John Day	6/30/2014	Contribution	5.4	1.4	(27,582)	(7,150)	(5,108)	(5,108)	(2,042)	0	0	0	0	0	0
2229	City of John Day	6/30/2013	Contribution	5.6	0.6	(19,023)	(2,038)	(3,397)	(2,038)	0	0	0	0	0	0	0
2231	City of Banks	6/30/2017	Proportion	5.2	4.2	(41,143)	(33,231)	(7,912)	(7,912)	(7,912)	(7,912)	(7,912)	(7,912)	(1,583)	0	0
2231	City of Banks	6/30/2017	Contribution	5.2	4.2	(4,351)	(3,514)	(837)	(837)	(837)	(837)	(837)	(837)	(166)	0	0
2231	City of Banks	6/30/2016	Proportion	5.3	3.3	(59,347)	(36,951)	(11,198)	(11,198)	(11,198)	(11,198)	(11,198)	(3,357)	0	0	0
2231	City of Banks	6/30/2016	Contribution	5.3	3.3	(12,820)	(7,982)	(2,419)	(2,419)	(2,419)	(2,419)	(725)	0	0	0	0
2231	City of Banks	6/30/2015	Proportion	5.3	2.3	37,053	16,080	6,991	6,991	6,991	2,098	0	0	0	0	0
2231	City of Banks	6/30/2015	Contribution	5.3	2.3	(14,657)	(6,362)	(2,765)	(2,765)	(2,765)	(832)	0	0	0	0	0
2231	City of Banks	6/30/2014	Proportion	5.4	1.4	22,558	5,850	4,177	4,177	1,673	0	0	0	0	0	0
2231	City of Banks	6/30/2014	Contribution	5.4	1.4	(14,261)	(3,697)	(2,641)	(2,641)	(1,056)	0	0	0	0	0	0
2231	City of Banks	6/30/2013	Contribution	5.6	0.6	(395)	(40)	(71)	(40)	0	0	0	0	0	0	0
2232	City of Joseph	6/30/2017	Proportion	5.2	4.2	(41,034)	(33,143)	(7,891)	(7,891)	(7,891)	(7,891)	(7,891)	(7,891)	(1,579)	0	0
2232	City of Joseph	6/30/2017	Contribution	5.2	4.2	(4,067)	(3,285)	(782)	(782)	(782)	(782)	(782)	(782)	(157)	0	0
2232	City of Joseph	6/30/2016	Proportion	5.3	3.3	(5,551)	(3,457)	(1,047)	(1,047)	(1,047)	(1,047)	(316)	0	0	0	0
2232	City of Joseph	6/30/2016	Contribution	5.3	3.3	(9,355)	(5,825)	(1,765)	(1,765)	(1,765)	(1,765)	(530)	0	0	0	0
2232	City of Joseph	6/30/2015	Proportion	5.3	2.3	4,156	1,804	784	784	236	0	0	0	0	0	0
2232	City of Joseph	6/30/2015	Contribution	5.3	2.3	(3,059)	(1,328)	(577)	(577)	(174)	0	0	0	0	0	0
2232	City of Joseph	6/30/2014	Proportion	5.4	1.4	(4,230)	(1,098)	(783)	(783)	(315)	0	0	0	0	0	0
2232	City of Joseph	6/30/2014	Contribution	5.4	1.4	(8,051)	(2,087)	(1,491)	(1,491)	(596)	0	0	0	0	0	0
2232	City of Joseph	6/30/2013	Contribution	5.6	0.6	(6,018)	(643)	(1,075)	(643)	0	0	0	0	0	0	0
2233	City of Lafayette	6/30/2017	Proportion	5.2	4.2	(39,607)	(31,990)	(7,617)	(7,617)	(7,617)	(7,617)	(7,617)	(7,617)	(1,522)	0	0
2233	City of Lafayette	6/30/2017	Contribution	5.2	4.2	(5,431)	(4,387)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(1,044)	(211)	0	0
2233	City of Lafayette	6/30/2016	Proportion	5.3	3.3	87,541	54,507	16,517	16,517	16,517	16,517	4,956	0	0	0	0
2233	City of Lafayette	6/30/2016	Contribution	5.3	3.3	4,508	2,806	851	851	851	253	0	0	0	0	0
2233	City of Lafayette	6/30/2015	Proportion	5.3	2.3	(98,109)	(42,576)	(18,511)	(18,511)	(18,511)	(5,554)	0	0	0	0	0
2233	City of Lafayette	6/30/2015	Contribution	5.3	2.3	13,870	6,019	2,617	2,617	785	0	0	0	0	0	0
2233	City of Lafayette	6/30/2014	Proportion	5.4	1.4	14,172	3,676	2,624	2,624	1,052	0	0	0	0	0	0
2233	City of Lafayette	6/30/2014	Contribution	5.4	1.4	(22,464)	(5,824)	(4,160)	(4,160)	(1,664)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2013	Contribution	5.6	0.6	(3,304)	(354)	(590)	(354)	0	0	0	0	0	0	0
2234	City of Aumsville	6/30/2017	Proportion	5.2	4.2	88,419	71,415	17,004	17,004	17,004	17,004	17,004	3,399	0	0	0
2234	City of Aumsville	6/30/2017	Contribution	5.2	4.2	(16,734)	(13,516)	(3,218)	(3,218)	(3,218)	(3,218)	(3,218)	(644)	0	0	0
2234	City of Aumsville	6/30/2016	Proportion	5.3	3.3	(26,425)	(8,007)	(8,007)	(8,007)	(8,007)	(2,404)	0	0	0	0	0
2234	City of Aumsville	6/30/2016	Contribution	5.3	3.3	(31,647)	(19,705)	(5,971)	(5,971)	(5,971)	(1,792)	0	0	0	0	0
2234	City of Aumsville	6/30/2015	Proportion	5.3	2.3	289,808	125,765	54,681	54,681	54,681	16,403	0	0	0	0	0
2234	City of Aumsville	6/30/2015	Contribution	5.3	2.3	(33,747)	(14,646)	(6,367)	(6,367)	(6,367)	(1,912)	0	0	0	0	0
2234	City of Aumsville	6/30/2014	Proportion	5.4	1.4	(81,390)	(21,102)	(15,072)	(15,072)	(6,030)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2014	Contribution	5.4	1.4	1,694	438	314	314	124	0	0	0	0	0	0
2234	City of Aumsville	6/30/2013	Contribution	5.6	0.6	(33,456)	(3,586)	(5,974)	(3,586)	0	0	0	0	0	0	0
2235	City of Amity	6/30/2017	Proportion	5.2	4.2	46,591	37,631	8,960	8,960	8,960	8,960	8,960	1,791	0	0	0
2235	City of Amity	6/30/2017	Contribution	5.2	4.2	(19,361)	(15,638)	(3,723)	(3,723)	(3,723)	(3,723)	(746)	0	0	0	0
2235	City of Amity	6/30/2016	Proportion	5.3	3.3	(163,044)	(101,518)	(30,763)	(30,763)	(30,763)	(9,229)	0	0	0	0	0
2235	City of Amity	6/30/2016	Contribution	5.3	3.3	1,954	1,216	369	369	109	0	0	0	0	0	0
2235	City of Amity	6/30/2015	Proportion	5.3	2.3	(52,095)	(22,608)	(9,829)	(9,829)	(2,950)	0	0	0	0	0	0
2235	City of Amity	6/30/2015	Contribution	5.3	2.3	(12,232)	(5,308)	(2,308)	(2,308)	(692)	0	0	0	0	0	0
2235	City of Amity	6/30/2014	Proportion	5.4	1.4	5,685	1,473	1,053	1,053	420	0	0	0	0	0	0
2235	City of Amity	6/30/2014	Contribution	5.4	1.4	(11,965)	(3,101)	(2,216)	(2,216)	(885)	0	0	0	0	0	0
2235	City of Amity	6/30/2013	Contribution	5.6	0.6	(2,347)	(252)	(419)	(252)	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2236	City of Creswell	6/30/2017	Proportion	5.2	4.2	99,398	80,283	19,115	19,115	19,115	19,115	19,115	19,115	19,115	3,823	0
2236	City of Creswell	6/30/2017	Contribution	5.2	4.2	12,603	10,179	2,424	2,424	2,424	2,424	2,424	2,424	2,424	483	0
2236	City of Creswell	6/30/2016	Proportion	5.3	3.3	(4,770)	(2,970)	(900)	(900)	(900)	(900)	(900)	(900)	(270)	0	0
2236	City of Creswell	6/30/2016	Contribution	5.3	3.3	10,495	6,535	1,980	1,980	1,980	1,980	1,980	1,980	595	0	0
2236	City of Creswell	6/30/2015	Proportion	5.3	2.3	96,533	41,891	18,214	18,214	18,214	18,214	18,214	5,463	0	0	0
2236	City of Creswell	6/30/2015	Contribution	5.3	2.3	6,253	2,713	1,180	1,180	1,180	1,180	1,180	353	0	0	0
2236	City of Creswell	6/30/2014	Proportion	5.4	1.4	(46,159)	(11,967)	(8,548)	(8,548)	(8,548)	(3,419)	0	0	0	0	0
2236	City of Creswell	6/30/2014	Contribution	5.4	1.4	10,966	2,842	2,031	2,031	2,031	811	0	0	0	0	0
2236	City of Creswell	6/30/2013	Contribution	5.6	0.6	(19,259)	(2,064)	(3,439)	(2,064)	0	0	0	0	0	0	0
2237	City of Troutdale	6/30/2017	Proportion	5.2	4.2	(54,930)	(44,367)	(10,563)	(10,563)	(10,563)	(10,563)	(10,563)	(10,563)	(10,563)	(2,115)	0
2237	City of Troutdale	6/30/2017	Contribution	5.2	4.2	(51,008)	(41,199)	(9,809)	(9,809)	(9,809)	(9,809)	(9,809)	(9,809)	(9,809)	(1,963)	0
2237	City of Troutdale	6/30/2016	Proportion	5.3	3.3	(2,756,324)	(1,716,202)	(520,061)	(520,061)	(520,061)	(520,061)	(520,061)	(520,061)	(156,019)	0	0
2237	City of Troutdale	6/30/2016	Contribution	5.3	3.3	79,673	49,607	15,033	15,033	15,033	15,033	15,033	4,508	0	0	0
2237	City of Troutdale	6/30/2015	Proportion	5.3	2.3	(342,452)	(148,610)	(64,614)	(64,614)	(64,614)	(19,382)	0	0	0	0	0
2237	City of Troutdale	6/30/2015	Contribution	5.3	2.3	(213,402)	(92,607)	(40,265)	(40,265)	(40,265)	(12,077)	0	0	0	0	0
2237	City of Troutdale	6/30/2014	Proportion	5.4	1.4	91,573	23,741	16,958	16,958	16,958	6,783	0	0	0	0	0
2237	City of Troutdale	6/30/2014	Contribution	5.4	1.4	(208,562)	(54,070)	(38,623)	(38,623)	(38,623)	(15,447)	0	0	0	0	0
2237	City of Troutdale	6/30/2013	Contribution	5.6	0.6	(57,892)	(10,338)	(6,202)	(6,202)	0	0	0	0	0	0	0
2238	City of Warrenton	6/30/2017	Proportion	5.2	4.2	(197,398)	(159,437)	(37,961)	(37,961)	(37,961)	(37,961)	(37,961)	(37,961)	(37,961)	(7,593)	0
2238	City of Warrenton	6/30/2017	Contribution	5.2	4.2	42,181	34,069	8,112	8,112	8,112	8,112	8,112	8,112	1,621	0	0
2238	City of Warrenton	6/30/2016	Proportion	5.3	3.3	(104,108)	(64,822)	(19,643)	(19,643)	(19,643)	(19,643)	(19,643)	(5,893)	0	0	0
2238	City of Warrenton	6/30/2016	Contribution	5.3	3.3	55,901	34,807	10,547	10,547	10,547	10,547	3,166	0	0	0	0
2238	City of Warrenton	6/30/2015	Proportion	5.3	2.3	(117,708)	(51,081)	(22,209)	(22,209)	(22,209)	(6,663)	0	0	0	0	0
2238	City of Warrenton	6/30/2015	Contribution	5.3	2.3	48,214	20,923	9,097	9,097	9,097	2,729	0	0	0	0	0
2238	City of Warrenton	6/30/2014	Proportion	5.4	1.4	99,980	25,290	18,515	18,515	18,515	7,405	0	0	0	0	0
2238	City of Warrenton	6/30/2014	Contribution	5.4	1.4	(85,569)	(22,185)	(15,846)	(15,846)	(15,846)	(6,339)	0	0	0	0	0
2238	City of Warrenton	6/30/2013	Contribution	5.6	0.6	(2,256)	(241)	(403)	(241)	0	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2017	Proportion	5.2	4.2	(1,112,962)	(898,931)	(214,031)	(214,031)	(214,031)	(214,031)	(214,031)	(214,031)	(214,031)	(42,807)	0
2240	City of Wilsonville	6/30/2017	Contribution	5.2	4.2	200,679	162,087	38,592	38,592	38,592	38,592	38,592	7,719	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	5.3	3.3	(671,599)	(418,165)	(126,717)	(126,717)	(126,717)	(126,717)	(126,717)	(38,014)	0	0	0
2240	City of Wilsonville	6/30/2016	Contribution	5.3	3.3	103,289	64,313	19,488	19,488	19,488	5,849	0	0	0	0	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	2.3	(957,994)	(415,732)	(180,754)	(180,754)	(180,754)	(54,224)	0	0	0	0	0
2240	City of Wilsonville	6/30/2015	Contribution	5.3	2.3	133,047	57,738	25,103	25,103	25,103	7,532	0	0	0	0	0
2240	City of Wilsonville	6/30/2014	Proportion	5.4	1.4	254,123	65,883	47,060	47,060	47,060	18,823	0	0	0	0	0
2240	City of Wilsonville	6/30/2014	Contribution	5.4	1.4	(431,853)	(111,961)	(79,973)	(79,973)	(79,973)	(31,988)	0	0	0	0	0
2240	City of Wilsonville	6/30/2013	Contribution	5.6	0.6	(105,326)	(11,286)	(18,808)	(11,286)	0	0	0	0	0	0	0
2241	City of Bay City	6/30/2017	Proportion	5.2	4.2	44,653	36,066	8,587	8,587	8,587	8,587	8,587	8,587	1,718	0	0
2241	City of Bay City	6/30/2017	Contribution	5.2	4.2	(10,789)	(8,714)	(2,075)	(2,075)	(2,075)	(2,075)	(2,075)	(414)	0	0	0
2241	City of Bay City	6/30/2016	Proportion	5.3	3.3	6,433	4,005	1,214	1,214	1,214	1,214	363	0	0	0	0
2241	City of Bay City	6/30/2016	Contribution	5.3	3.3	(6,605)	(4,113)	(1,246)	(1,246)	(1,246)	(1,246)	(375)	0	0	0	0
2241	City of Bay City	6/30/2015	Proportion	5.3	2.3	9,777	4,242	1,845	1,845	1,845	552	0	0	0	0	0
2241	City of Bay City	6/30/2015	Contribution	5.3	2.3	(6,494)	(2,819)	(1,225)	(1,225)	(1,225)	(369)	0	0	0	0	0
2241	City of Bay City	6/30/2014	Proportion	5.4	1.4	(6,819)	(1,767)	(1,263)	(1,263)	(504)	0	0	0	0	0	0
2241	City of Bay City	6/30/2014	Contribution	5.4	1.4	(9,351)	(2,423)	(1,732)	(1,732)	(691)	0	0	0	0	0	0
2241	City of Bay City	6/30/2013	Contribution	5.6	0.6	(7,460)	(800)	(1,332)	(800)	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2014	Contribution	5.4	1.4	215	55	40	40	15	0	0	0	0	0	0
2242	City of Gaston	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2017	Proportion	5.2	4.2	(23,566)	(19,034)	(4,532)	(4,532)	(4,532)	(4,532)	(4,532)	(4,532)	(906)	0	0
2243	City Of Brownsville	6/30/2017	Contribution	5.2	4.2	(30,280)	(24,457)	(5,823)	(5,823)	(5,823)	(5,823)	(5,823)	(1,165)	0	0	0
2243	City Of Brownsville	6/30/2016	Proportion	5.3	3.3	(295,290)	(183,860)	(55,715)	(55,715)	(55,715)	(55,715)	(16,715)	0	0	0	0
2243	City Of Brownsville	6/30/2016	Contribution	5.3	3.3	(24,620)	(15,330)	(4,645)	(4,645)	(4,645)	(1,395)	0	0	0	0	0
2243	City Of Brownsville	6/30/2015	Proportion	5.3	2.3	(109,797)	(47,649)	(20,716)	(20,716)	(20,716)	(6,217)	0	0	0	0	0
2243	City Of Brownsville	6/30/2015	Contribution	5.3	2.3	(58,110)	(25,218)	(10,964)	(10,964)	(10,964)	(3,290)	0	0	0	0	0
2243	City Of Brownsville	6/30/2014	Proportion	5.4	1.4	324	456	324	324	132	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2014	Contribution	5.4	1.4	(85,373)	(22,133)	(15,810)	(15,810)	(6,323)	0	0	0	0	0	0
2243	City Of Brownsville	6/30/2013	Contribution	5.6	0.6	(69,401)	(7,436)	(12,393)	(7,436)	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2017	Proportion	5.2	4.2	(89,866)	(72,584)	(17,282)	(17,282)	(17,282)	(17,282)	(17,282)	(17,282)	(3,456)	0	0
2244	City of Lakeside	6/30/2017	Contribution	5.2	4.2	(10,256)	(8,284)	(1,972)	(1,972)	(1,972)	(396)	0	0	0	0	0
2244	City of Lakeside	6/30/2016	Proportion	5.3	3.3	(23,577)	(14,681)	(4,448)	(4,448)	(4,448)	(4,448)	(1,337)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2244	City of Lakeside	6/30/2016	Contribution	5.3	3.3	(16,438)	(10,234)	(3,102)	(3,102)	(3,102)	(3,102)	(3,102)	(928)	0
2244	City of Lakeside	6/30/2015	Proportion	5.3	2.3	27,190	11,800	5,130	5,130	5,130	5,130	1,540	0	0
2244	City of Lakeside	6/30/2015	Contribution	5.3	2.3	(15,628)	(6,781)	(2,949)	(2,949)	(2,949)	(883)	0	0	0
2244	City of Lakeside	6/30/2014	Proportion	5.4	1.4	39,412	10,216	7,299	7,299	2,917	0	0	0	0
2244	City of Lakeside	6/30/2014	Contribution	5.4	1.4	(11,261)	(2,921)	(2,085)	(2,085)	(836)	0	0	0	0
2244	City of Lakeside	6/30/2013	Contribution	5.6	0.6	11,075	1,185	0	1,185	0	0	0	0	0
2245	City of Dundee	6/30/2017	Proportion	5.2	4.2	(23,445)	(18,936)	(4,509)	(4,509)	(4,509)	(4,509)	(4,509)	(900)	0
2245	City of Dundee	6/30/2017	Contribution	5.2	4.2	5,047	4,076	971	971	971	971	192	0	0
2245	City of Dundee	6/30/2016	Proportion	5.3	3.3	4,826	3,004	911	911	911	271	0	0	0
2245	City of Dundee	6/30/2016	Contribution	5.3	3.3	6,946	4,324	1,311	1,311	1,311	391	0	0	0
2245	City of Dundee	6/30/2015	Proportion	5.3	2.3	22,204	9,637	4,189	4,189	4,189	1,259	0	0	0
2245	City of Dundee	6/30/2015	Contribution	5.3	2.3	7,223	3,134	1,363	1,363	408	0	0	0	0
2245	City of Dundee	6/30/2014	Proportion	5.4	1.4	(8,637)	(2,241)	(1,599)	(1,599)	(642)	0	0	0	0
2245	City of Dundee	6/30/2014	Contribution	5.4	1.4	(8,274)	(2,146)	(1,532)	(1,532)	(614)	0	0	0	0
2245	City of Dundee	6/30/2013	Contribution	5.6	0.6	(8,566)	(916)	(1,530)	(916)	0	0	0	0	0
2246	City of Merrill	6/30/2017	Proportion	5.2	4.2	1,111	264	1,111	264	264	264	55	0	0
2246	City of Merrill	6/30/2017	Contribution	5.2	4.2	(2,469)	(1,994)	(475)	(475)	(475)	(475)	(94)	0	0
2246	City of Merrill	6/30/2016	Proportion	5.3	3.3	(2,203)	(1,371)	(416)	(416)	(416)	(123)	0	0	0
2246	City of Merrill	6/30/2016	Contribution	5.3	3.3	(2,834)	(1,764)	(535)	(535)	(535)	(159)	0	0	0
2246	City of Merrill	6/30/2015	Proportion	5.3	2.3	32,429	14,072	6,119	6,119	6,119	1,834	0	0	0
2246	City of Merrill	6/30/2015	Contribution	5.3	2.3	(2,477)	(1,076)	(467)	(467)	(142)	0	0	0	0
2246	City of Merrill	6/30/2014	Proportion	5.4	1.4	690	178	128	128	50	0	0	0	0
2246	City of Merrill	6/30/2014	Contribution	5.4	1.4	3,815	991	706	706	285	0	0	0	0
2246	City of Merrill	6/30/2013	Contribution	5.6	0.6	3,069	329	548	329	0	0	0	0	0
2247	City of Malin	6/30/2017	Proportion	5.2	4.2	(6,527)	(5,272)	(1,255)	(1,255)	(1,255)	(1,255)	(252)	0	0
2247	City of Malin	6/30/2017	Contribution	5.2	4.2	3,105	2,508	597	597	597	597	120	0	0
2247	City of Malin	6/30/2016	Proportion	5.3	3.3	(3,288)	(2,048)	(620)	(620)	(620)	(188)	0	0	0
2247	City of Malin	6/30/2016	Contribution	5.3	3.3	2,272	1,414	429	429	429	127	0	0	0
2247	City of Malin	6/30/2015	Proportion	5.3	2.3	(9,510)	(4,128)	(1,794)	(1,794)	(1,794)	(540)	0	0	0
2247	City of Malin	6/30/2015	Contribution	5.3	2.3	2,172	942	410	410	410	122	0	0	0
2247	City of Malin	6/30/2014	Proportion	5.4	1.4	(12,421)	(3,221)	(2,300)	(2,300)	(921)	0	0	0	0
2247	City of Malin	6/30/2014	Contribution	5.4	1.4	(5,958)	(1,546)	(1,103)	(1,103)	(443)	0	0	0	0
2247	City of Malin	6/30/2013	Contribution	5.6	0.6	(8,206)	(881)	(1,465)	(881)	0	0	0	0	0
2248	City of Fossil	6/30/2017	Proportion	5.2	4.2	(912)	(737)	(175)	(175)	(175)	(175)	(37)	0	0
2248	City of Fossil	6/30/2017	Contribution	5.2	4.2	(7,722)	(6,237)	(1,485)	(1,485)	(1,485)	(1,485)	(297)	0	0
2248	City of Fossil	6/30/2016	Proportion	5.3	3.3	7,978	4,968	1,505	1,505	1,505	453	0	0	0
2248	City of Fossil	6/30/2016	Contribution	5.3	3.3	(3,535)	(2,201)	(667)	(667)	(667)	(200)	0	0	0
2248	City of Fossil	6/30/2015	Proportion	5.3	2.3	(8,872)	(3,850)	(1,674)	(1,674)	(1,674)	(502)	0	0	0
2248	City of Fossil	6/30/2015	Contribution	5.3	2.3	(2,538)	(1,101)	(479)	(479)	(143)	0	0	0	0
2248	City of Fossil	6/30/2014	Proportion	5.4	1.4	(927)	(239)	(172)	(172)	(67)	0	0	0	0
2248	City of Fossil	6/30/2014	Contribution	5.4	1.4	(6,270)	(1,626)	(1,161)	(1,161)	(465)	0	0	0	0
2248	City of Fossil	6/30/2013	Contribution	5.6	0.6	(5,302)	(667)	(947)	(667)	0	0	0	0	0
2249	City of Phoenix	6/30/2017	Proportion	5.2	4.2	(327,185)	(264,265)	(62,920)	(62,920)	(62,920)	(62,920)	(62,920)	(12,585)	0
2249	City of Phoenix	6/30/2017	Contribution	5.2	4.2	(19,508)	(15,756)	(3,752)	(3,752)	(3,752)	(3,752)	(748)	0	0
2249	City of Phoenix	6/30/2016	Proportion	5.3	3.3	(42,366)	(26,378)	(7,994)	(7,994)	(7,994)	(2,396)	0	0	0
2249	City of Phoenix	6/30/2016	Contribution	5.3	3.3	(69,665)	(43,377)	(13,144)	(13,144)	(13,144)	(3,945)	0	0	0
2249	City of Phoenix	6/30/2015	Proportion	5.3	2.3	176,047	76,399	33,216	33,216	33,216	9,967	0	0	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	2.3	(60,452)	(26,234)	(11,406)	(11,406)	(11,406)	(3,422)	0	0	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	1.4	11,153	2,893	2,065	2,065	828	0	0	0	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	1.4	(39,325)	(10,197)	(7,282)	(7,282)	(2,915)	0	0	0	0
2249	City of Phoenix	6/30/2013	Contribution	5.6	0.6	(20,336)	(2,181)	(3,631)	(2,181)	0	0	0	0	0
2250	City of Gold Beach	6/30/2017	Proportion	5.2	4.2	(26,988)	(21,798)	(5,190)	(5,190)	(5,190)	(5,190)	(1,038)	0	0
2250	City of Gold Beach	6/30/2017	Contribution	5.2	4.2	55,054	44,467	10,587	10,587	10,587	10,587	2,119	0	0
2250	City of Gold Beach	6/30/2016	Proportion	5.3	3.3	(24,508)	(15,260)	(4,624)	(4,624)	(4,624)	(1,388)	0	0	0
2250	City of Gold Beach	6/30/2016	Contribution	5.3	3.3	42,089	26,207	7,941	7,941	7,941	2,384	0	0	0
2250	City of Gold Beach	6/30/2015	Proportion	5.3	2.3	(124,815)	(54,165)	(23,550)	(23,550)	(23,550)	(7,065)	0	0	0
2250	City of Gold Beach	6/30/2015	Contribution	5.3	2.3	34,542	14,991	6,517	6,517	1,957	0	0	0	0
2250	City of Gold Beach	6/30/2014	Proportion	5.4	1.4	(872)	(228)	(161)	(161)	(67)	0	0	0	0
2250	City of Gold Beach	6/30/2014	Contribution	5.4	1.4	19,029	4,933	3,524	3,524	1,409	0	0	0	0
2250	City of Gold Beach	6/30/2013	Contribution	5.6	0.6	35,748	3,828	6,384	3,828	0	0	0	0	0
2251	City of Rogue River	6/30/2017	Proportion	5.2	4.2	(13,766)	(11,119)	(2,647)	(2,647)	(2,647)	(2,647)	(531)	0	0
2251	City of Rogue River	6/30/2017	Contribution	5.2	4.2	39,799	32,145	7,654	7,654	7,654	7,654	1,529	0	0
2251	City of Rogue River	6/30/2016	Proportion	5.3	3.3	7,781	4,845	1,468	1,468	441	0	0	0	0
2251	City of Rogue River	6/30/2016	Contribution	5.3	3.3	41,467	25,819	7,824	7,824	7,824	2,347	0	0	0
2251	City of Rogue River	6/30/2015	Proportion	5.3	2.3	(162,646)	(70,582)	(30,688)	(30,688)	(30,688)	(9,206)	0	0	0
2251	City of Rogue River	6/30/2015	Contribution	5.3	2.3	43,772	18,995	8,259	8,259	8,259	2,477	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2251	City of Rogue River	6/30/2014	Proportion	5.4	1.4	(7,583)	(1,967)	(1,404)	(1,404)	(563)	0	0	0	0	0
2251	City of Rogue River	6/30/2014	Contribution	5.4	1.4	(8,398)	(2,178)	(1,555)	(1,555)	(623)	0	0	0	0	0
2251	City of Rogue River	6/30/2013	Contribution	5.6	0.6	7,196	771	1,285	771	0	0	0	0	0	0
2252	City of Dayton	6/30/2017	Proportion	5.2	4.2	76,035	61,413	14,622	14,622	14,622	14,622	14,622	14,622	2,925	0
2252	City of Dayton	6/30/2017	Contribution	5.2	4.2	(17,556)	(14,180)	(3,376)	(3,376)	(3,376)	(3,376)	(3,376)	(3,376)	(676)	0
2252	City of Dayton	6/30/2016	Proportion	5.3	3.3	(16,934)	(10,544)	(3,195)	(3,195)	(3,195)	(3,195)	(3,195)	(3,195)	(959)	0
2252	City of Dayton	6/30/2016	Contribution	5.3	3.3	(12,723)	(7,921)	(2,401)	(2,401)	(2,401)	(2,401)	(2,401)	(718)	0	0
2252	City of Dayton	6/30/2015	Proportion	5.3	2.3	52,073	22,598	9,825	9,825	9,825	9,825	9,825	2,948	0	0
2252	City of Dayton	6/30/2015	Contribution	5.3	2.3	(14,284)	(6,199)	(2,695)	(2,695)	(2,695)	(809)	0	0	0	0
2252	City of Dayton	6/30/2014	Proportion	5.4	1.4	26,637	6,905	4,933	4,933	1,972	0	0	0	0	0
2252	City of Dayton	6/30/2014	Contribution	5.4	1.4	(15,135)	(3,923)	(2,803)	(2,803)	(1,120)	0	0	0	0	0
2252	City of Dayton	6/30/2013	Contribution	5.6	0.6	(1,641)	(176)	(293)	(176)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2017	Proportion	5.2	4.2	10,041	8,110	1,931	1,931	1,931	1,931	1,931	386	0	0
2253	Town of Butte Falls	6/30/2017	Contribution	5.2	4.2	338	65	65	65	65	65	65	13	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	5.3	3.3	(3,256)	(2,028)	(614)	(614)	(614)	(614)	(186)	0	0	0
2253	Town of Butte Falls	6/30/2016	Contribution	5.3	3.3	(2,127)	(1,325)	(401)	(401)	(401)	(401)	(122)	0	0	0
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	2.3	(18,899)	(8,201)	(3,566)	(3,566)	(3,566)	(1,069)	0	0	0	0
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	2.3	(2,415)	(1,047)	(456)	(456)	(135)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	1.4	1,761	457	326	326	131	0	0	0	0	0
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	1.4	(2,688)	(696)	(498)	(498)	(198)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2013	Contribution	5.6	0.6	1,076	116	192	116	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	5.2	4.2	(20,942)	(16,915)	(4,027)	(4,027)	(4,027)	(4,027)	(4,027)	(807)	0	0
2254	City of Shady Cove	6/30/2017	Contribution	5.2	4.2	11,717	9,464	2,253	2,253	2,253	2,253	452	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	5.3	3.3	58,834	36,632	11,101	11,101	11,101	11,101	3,329	0	0	0
2254	City of Shady Cove	6/30/2016	Contribution	5.3	3.3	(8,535)	(5,315)	(1,610)	(1,610)	(1,610)	(1,610)	(485)	0	0	0
2254	City of Shady Cove	6/30/2015	Proportion	5.3	2.3	28,080	12,186	5,298	5,298	5,298	1,590	0	0	0	0
2254	City of Shady Cove	6/30/2015	Contribution	5.3	2.3	(4,136)	(1,796)	(780)	(780)	(236)	0	0	0	0	0
2254	City of Shady Cove	6/30/2014	Proportion	5.4	1.4	(16,763)	(4,347)	(3,104)	(3,104)	(1,243)	0	0	0	0	0
2254	City of Shady Cove	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2013	Contribution	5.6	0.6	(7,344)	(789)	(1,311)	(789)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	5.2	4.2	(3,548)	(2,866)	(682)	(682)	(682)	(682)	(682)	(138)	0	0
2255	Town of Canyon City	6/30/2017	Contribution	5.2	4.2	(831)	(671)	(160)	(160)	(160)	(160)	(160)	(31)	0	0
2255	Town of Canyon City	6/30/2016	Proportion	5.3	3.3	(3,283)	(2,045)	(619)	(619)	(619)	(619)	(188)	0	0	0
2255	Town of Canyon City	6/30/2016	Contribution	5.3	3.3	1,599	995	302	302	302	89	0	0	0	0
2255	Town of Canyon City	6/30/2015	Proportion	5.3	2.3	27,771	12,051	5,240	5,240	5,240	1,571	0	0	0	0
2255	Town of Canyon City	6/30/2015	Contribution	5.3	2.3	1,524	660	288	288	84	0	0	0	0	0
2255	Town of Canyon City	6/30/2014	Proportion	5.4	1.4	(15,945)	(4,133)	(2,953)	(2,953)	(1,180)	0	0	0	0	0
2255	Town of Canyon City	6/30/2014	Contribution	5.4	1.4	2,476	640	459	459	181	0	0	0	0	0
2255	Town of Canyon City	6/30/2013	Contribution	5.6	0.6	(5,847)	(627)	(1,044)	(627)	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2015	Contribution	5.3	2.3	65	29	12	12	12	5	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2013	Contribution	5.6	0.6	1,823	193	326	193	0	0	0	0	0	0
2257	City of Culver	6/30/2017	Proportion	5.2	4.2	(2,916)	(2,355)	(561)	(561)	(561)	(561)	(561)	(111)	0	0
2257	City of Culver	6/30/2017	Contribution	5.2	4.2	(4,348)	(3,512)	(836)	(836)	(836)	(836)	(836)	(168)	0	0
2257	City of Culver	6/30/2016	Proportion	5.3	3.3	46,303	28,831	8,736	8,736	8,736	8,736	2,623	0	0	0
2257	City of Culver	6/30/2016	Contribution	5.3	3.3	(8,146)	(5,072)	(1,537)	(1,537)	(1,537)	(1,537)	(461)	0	0	0
2257	City of Culver	6/30/2015	Proportion	5.3	2.3	(748)	(1,726)	(326)	(326)	(96)	0	0	0	0	0
2257	City of Culver	6/30/2015	Contribution	5.3	2.3	(1,942)	(844)	(366)	(366)	(366)	(112)	0	0	0	0
2257	City of Culver	6/30/2014	Proportion	5.4	1.4	2,711	703	502	502	201	0	0	0	0	0
2257	City of Culver	6/30/2014	Contribution	5.4	1.4	(7,847)	(2,035)	(1,453)	(1,453)	(582)	0	0	0	0	0
2257	City of Culver	6/30/2013	Contribution	5.6	0.6	(5,669)	(609)	(1,012)	(609)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2017	Proportion	5.2	4.2	33,445	27,013	6,432	6,432	6,432	6,432	6,432	1,285	0	0
2258	City of Adair Village	6/30/2017	Contribution	5.2	4.2	(932)	(753)	(179)	(179)	(179)	(179)	(179)	(37)	0	0
2258	City of Adair Village	6/30/2016	Proportion	5.3	3.3	(118,658)	(73,882)	(22,388)	(22,388)	(22,388)	(22,388)	(6,718)	0	0	0
2258	City of Adair Village	6/30/2016	Contribution	5.3	3.3	2,452	1,526	463	463	463	137	0	0	0	0
2258	City of Adair Village	6/30/2015	Proportion	5.3	2.3	38,895	16,878	7,339	7,339	7,339	2,200	0	0	0	0
2258	City of Adair Village	6/30/2015	Contribution	5.3	2.3	(11,285)	(4,898)	(2,129)	(2,129)	(640)	0	0	0	0	0
2258	City of Adair Village	6/30/2014	Proportion	5.4	1.4	(26,310)	(6,822)	(4,872)	(4,872)	(1,950)	0	0	0	0	0
2258	City of Adair Village	6/30/2014	Contribution	5.4	1.4	1,586	410	294	294	116	0	0	0	0	0
2258	City of Adair Village	6/30/2013	Contribution	5.6	0.6	(5,142)	(552)	(918)	(552)	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2259	Town Of Hammond	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2017	Proportion	5.2	4.2	1,222	987	235	235	235	235	235	235	235	47	0
2260	City of Riddle	6/30/2017	Contribution	5.2	4.2	3,174	2,564	610	610	610	610	610	610	610	124	0
2260	City of Riddle	6/30/2016	Proportion	5.3	3.3	42,061	26,189	7,936	7,936	7,936	7,936	7,936	7,936	2,381	0	0
2260	City of Riddle	6/30/2016	Contribution	5.3	3.3	3,123	1,945	589	589	589	589	589	589	178	0	0
2260	City of Riddle	6/30/2015	Proportion	5.3	2.3	(36,723)	(15,936)	(6,929)	(6,929)	(6,929)	(6,929)	(2,078)	0	0	0	0
2260	City of Riddle	6/30/2015	Contribution	5.3	2.3	8,102	3,515	1,529	1,529	1,529	457	0	0	0	0	0
2260	City of Riddle	6/30/2014	Proportion	5.4	1.4	2,236	580	414	414	166	0	0	0	0	0	0
2260	City of Riddle	6/30/2014	Contribution	5.4	1.4	(15,536)	(4,028)	(2,877)	(2,877)	(1,151)	0	0	0	0	0	0
2260	City of Riddle	6/30/2013	Contribution	5.6	0.6	(7,290)	(780)	(1,302)	(780)	0	0	0	0	0	0	0
2261	City of Waldport	6/30/2017	Proportion	5.2	4.2	57,795	46,681	11,114	11,114	11,114	11,114	11,114	11,114	2,225	0	0
2261	City of Waldport	6/30/2017	Contribution	5.2	4.2	5,180	4,184	996	996	996	996	996	996	200	0	0
2261	City of Waldport	6/30/2016	Proportion	5.3	3.3	106,922	66,574	20,174	20,174	20,174	20,174	6,052	0	0	0	0
2261	City of Waldport	6/30/2016	Contribution	5.3	3.3	3,891	2,423	734	734	734	734	221	0	0	0	0
2261	City of Waldport	6/30/2015	Proportion	5.3	2.3	(55,417)	(24,049)	(10,456)	(10,456)	(10,456)	(3,137)	0	0	0	0	0
2261	City of Waldport	6/30/2015	Contribution	5.3	2.3	17,956	7,792	3,388	3,388	3,388	1,016	0	0	0	0	0
2261	City of Waldport	6/30/2014	Proportion	5.4	1.4	(10,445)	(2,709)	(1,934)	(1,934)	(775)	0	0	0	0	0	0
2261	City of Waldport	6/30/2014	Contribution	5.4	1.4	1,819	471	337	337	134	0	0	0	0	0	0
2261	City of Waldport	6/30/2013	Contribution	5.6	0.6	6,719	719	1,200	719	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2017	Proportion	5.2	4.2	(11,727)	(9,472)	(2,255)	(2,255)	(2,255)	(2,255)	(2,255)	(2,255)	(452)	0	0
2262	City of Dufur	6/30/2017	Contribution	5.2	4.2	(3,930)	(3,174)	(756)	(756)	(756)	(756)	(756)	(756)	(150)	0	0
2262	City of Dufur	6/30/2016	Proportion	5.3	3.3	4,612	2,872	870	870	870	262	0	0	0	0	0
2262	City of Dufur	6/30/2016	Contribution	5.3	3.3	532	332	100	100	100	32	0	0	0	0	0
2262	City of Dufur	6/30/2015	Proportion	5.3	2.3	(11,511)	(4,995)	(2,172)	(2,172)	(2,172)	(651)	0	0	0	0	0
2262	City of Dufur	6/30/2015	Contribution	5.3	2.3	5,234	2,270	988	988	988	294	0	0	0	0	0
2262	City of Dufur	6/30/2014	Proportion	5.4	1.4	(2,046)	(530)	(379)	(379)	(151)	0	0	0	0	0	0
2262	City of Dufur	6/30/2014	Contribution	5.4	1.4	(4,799)	(1,243)	(889)	(889)	(354)	0	0	0	0	0	0
2262	City of Dufur	6/30/2013	Contribution	5.6	0.6	(2,030)	(220)	(362)	(220)	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2017	Proportion	5.2	4.2	(17,729)	(14,320)	(3,409)	(3,409)	(3,409)	(3,409)	(3,409)	(3,409)	(684)	0	0
2263	City of La Grande	6/30/2017	Contribution	5.2	4.2	(7,731)	(6,244)	(1,487)	(1,487)	(1,487)	(1,487)	(1,487)	(1,487)	(296)	0	0
2263	City of La Grande	6/30/2016	Proportion	5.3	3.3	(228,863)	(142,499)	(43,182)	(43,182)	(43,182)	(43,182)	(12,953)	0	0	0	0
2263	City of La Grande	6/30/2016	Contribution	5.3	3.3	15,578	9,700	2,939	2,939	2,939	883	0	0	0	0	0
2263	City of La Grande	6/30/2015	Proportion	5.3	2.3	(37,843)	(16,423)	(7,140)	(7,140)	(7,140)	(2,143)	0	0	0	0	0
2263	City of La Grande	6/30/2015	Contribution	5.3	2.3	2,478	1,074	468	468	468	138	0	0	0	0	0
2263	City of La Grande	6/30/2014	Proportion	5.4	1.4	40,590	10,522	7,517	7,517	3,005	0	0	0	0	0	0
2263	City of La Grande	6/30/2014	Contribution	5.4	1.4	(46,309)	(12,005)	(8,576)	(8,576)	(3,429)	0	0	0	0	0	0
2263	City of La Grande	6/30/2013	Contribution	5.6	0.6	35,924	3,849	6,415	3,849	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2017	Proportion	5.2	4.2	(26,594)	(21,480)	(5,114)	(5,114)	(5,114)	(5,114)	(5,114)	(5,114)	(1,024)	0	0
2264	City of Gervais	6/30/2017	Contribution	5.2	4.2	17,283	13,959	3,324	3,324	3,324	3,324	3,324	3,324	663	0	0
2264	City of Gervais	6/30/2016	Proportion	5.3	3.3	(49,820)	(31,020)	(9,400)	(9,400)	(9,400)	(9,400)	(2,820)	0	0	0	0
2264	City of Gervais	6/30/2016	Contribution	5.3	3.3	18,796	11,704	3,546	3,546	3,546	1,066	0	0	0	0	0
2264	City of Gervais	6/30/2015	Proportion	5.3	2.3	20,603	8,942	3,887	3,887	3,887	1,168	0	0	0	0	0
2264	City of Gervais	6/30/2015	Contribution	5.3	2.3	13,904	6,035	2,623	2,623	2,623	789	0	0	0	0	0
2264	City of Gervais	6/30/2014	Proportion	5.4	1.4	(32,127)	(8,331)	(5,949)	(5,949)	(2,382)	0	0	0	0	0	0
2264	City of Gervais	6/30/2014	Contribution	5.4	1.4	(1,396)	(1,952)	(1,396)	(1,396)	(556)	0	0	0	0	0	0
2264	City of Gervais	6/30/2013	Contribution	5.6	0.6	(16,367)	(1,752)	(2,923)	(1,752)	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2017	Proportion	5.2	4.2	(21,282)	(17,189)	(4,093)	(4,093)	(4,093)	(4,093)	(4,093)	(4,093)	(817)	0	0
2265	City of Westfir	6/30/2017	Contribution	5.2	4.2	986	796	190	190	190	190	190	190	36	0	0
2265	City of Westfir	6/30/2016	Proportion	5.3	3.3	5,395	3,359	1,018	1,018	1,018	305	0	0	0	0	0
2265	City of Westfir	6/30/2016	Contribution	5.3	3.3	(3,053)	(1,901)	(576)	(576)	(576)	(173)	0	0	0	0	0
2265	City of Westfir	6/30/2015	Proportion	5.3	2.3	5,806	2,521	1,095	1,095	1,095	331	0	0	0	0	0
2265	City of Westfir	6/30/2015	Contribution	5.3	2.3	(2,124)	(921)	(401)	(401)	(401)	(119)	0	0	0	0	0
2265	City of Westfir	6/30/2014	Proportion	5.4	1.4	271	71	50	50	21	0	0	0	0	0	0
2265	City of Westfir	6/30/2014	Contribution	5.4	1.4	(2,259)	(587)	(418)	(418)	(169)	0	0	0	0	0	0
2265	City of Westfir	6/30/2013	Contribution	5.6	0.6	(1,686)	(301)	(181)	(181)	0	0	0	0	0	0	0
2266	City of Irrigon	6/30/2017	Proportion	5.2	4.2	(18,427)	(14,883)	(3,544)	(3,544)	(3,544)	(3,544)	(3,544)	(3,544)	(707)	0	0
2266	City of Irrigon	6/30/2017	Contribution	5.2	4.2	4,594	3,711	883	883	883	883	883	883	179	0	0
2266	City of Irrigon	6/30/2016	Proportion	5.3	3.3	(31,828)	(19,818)	(6,005)	(6,005)	(6,005)	(6,005)	(6,005)	(6,005)	(1,803)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2266	City of Irrigon	6/30/2016	Contribution	5.3	3.3	5,385	3,353	1,016	1,016	1,016	1,016	1,016	305	0	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	2.3	1,746	759	329	329	329	329	101	0	0	0
2266	City of Irrigon	6/30/2015	Contribution	5.3	2.3	(83)	(35)	(16)	(16)	(16)	(16)	(3)	0	0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	1.4	1,019	263	189	189	74	0	0	0	0	0
2266	City of Irrigon	6/30/2014	Contribution	5.4	1.4	(17,879)	(4,635)	(3,311)	(3,311)	(1,324)	0	0	0	0	0
2266	City of Irrigon	6/30/2013	Contribution	5.6	0.6	(2,880)	(310)	(514)	(310)	0	0	0	0	0	0
2267	City of Independence	6/30/2017	Proportion	5.2	4.2	7,439	6,008	1,431	1,431	1,431	1,431	1,431	1,431	284	0
2267	City of Independence	6/30/2017	Contribution	5.2	4.2	21,267	17,177	4,090	4,090	4,090	4,090	4,090	4,090	817	0
2267	City of Independence	6/30/2016	Proportion	5.3	3.3	(46,150)	(28,734)	(8,708)	(8,708)	(8,708)	(8,708)	(2,610)	0	0	0
2267	City of Independence	6/30/2016	Contribution	5.3	3.3	25,998	16,188	4,905	4,905	4,905	4,905	1,473	0	0	0
2267	City of Independence	6/30/2015	Proportion	5.3	2.3	175,680	76,239	33,147	33,147	33,147	9,945	0	0	0	0
2267	City of Independence	6/30/2015	Contribution	5.3	2.3	18,620	8,081	3,513	3,513	3,513	1,055	0	0	0	0
2267	City of Independence	6/30/2014	Proportion	5.4	1.4	40,442	10,486	7,489	7,489	2,997	0	0	0	0	0
2267	City of Independence	6/30/2014	Contribution	5.4	1.4	(10,979)	(2,033)	(2,847)	(2,033)	(814)	0	0	0	0	0
2267	City of Independence	6/30/2013	Contribution	5.6	0.6	(21,743)	(3,883)	(2,328)	(3,883)	(2,328)	0	0	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	5.2	4.2	(36,577)	(29,543)	(7,034)	(7,034)	(7,034)	(7,034)	(7,034)	(1,407)	0	0
2268	City of Harrisburg	6/30/2017	Contribution	5.2	4.2	3,258	2,631	627	627	627	627	123	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	5.3	3.3	111,634	69,508	21,063	21,063	21,063	21,063	6,319	0	0	0
2268	City of Harrisburg	6/30/2016	Contribution	5.3	3.3	412	256	78	78	78	22	0	0	0	0
2268	City of Harrisburg	6/30/2015	Proportion	5.3	2.3	(164,745)	(71,493)	(31,084)	(31,084)	(31,084)	(9,325)	0	0	0	0
2268	City of Harrisburg	6/30/2015	Contribution	5.3	2.3	16,813	7,297	3,172	3,172	3,172	953	0	0	0	0
2268	City of Harrisburg	6/30/2014	Proportion	5.4	1.4	(12,439)	(3,223)	(2,304)	(2,304)	(919)	0	0	0	0	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	1.4	(37,960)	(9,840)	(7,030)	(7,030)	(2,810)	0	0	0	0	0
2268	City of Harrisburg	6/30/2013	Contribution	5.6	0.6	(2,135)	(230)	(381)	(230)	0	0	0	0	0	0
2269	City of Durham	6/30/2017	Proportion	5.2	4.2	6,280	5,072	1,208	1,208	1,208	1,208	1,208	240	0	0
2269	City of Durham	6/30/2017	Contribution	5.2	4.2	(2,981)	(2,408)	(573)	(573)	(573)	(573)	(116)	0	0	0
2269	City of Durham	6/30/2016	Proportion	5.3	3.3	6,177	3,847	1,165	1,165	1,165	352	0	0	0	0
2269	City of Durham	6/30/2016	Contribution	5.3	3.3	(4,270)	(2,658)	(806)	(806)	(806)	(240)	0	0	0	0
2269	City of Durham	6/30/2015	Proportion	5.3	2.3	22,960	9,964	4,332	4,332	4,332	1,300	0	0	0	0
2269	City of Durham	6/30/2015	Contribution	5.3	2.3	(3,582)	(1,554)	(676)	(676)	(202)	0	0	0	0	0
2269	City of Durham	6/30/2014	Proportion	5.4	1.4	(15,389)	(3,989)	(2,850)	(2,850)	(1,139)	0	0	0	0	0
2269	City of Durham	6/30/2014	Contribution	5.4	1.4	1,351	351	250	250	101	0	0	0	0	0
2269	City of Durham	6/30/2013	Contribution	5.6	0.6	(4,566)	(491)	(815)	(491)	0	0	0	0	0	0
2270	City of Lyons	6/30/2017	Proportion	5.2	4.2	(3,763)	(3,039)	(724)	(724)	(724)	(724)	(724)	(143)	0	0
2270	City of Lyons	6/30/2017	Contribution	5.2	4.2	1,513	1,222	291	291	291	291	58	0	0	0
2270	City of Lyons	6/30/2016	Proportion	5.3	3.3	(2,655)	(1,653)	(501)	(501)	(501)	(501)	(150)	0	0	0
2270	City of Lyons	6/30/2016	Contribution	5.3	3.3	1,190	740	225	225	225	65	0	0	0	0
2270	City of Lyons	6/30/2015	Proportion	5.3	2.3	(36,408)	(15,801)	(6,869)	(6,869)	(6,869)	(2,063)	0	0	0	0
2270	City of Lyons	6/30/2015	Contribution	5.3	2.3	437	191	82	82	27	0	0	0	0	0
2270	City of Lyons	6/30/2014	Proportion	5.4	1.4	(824)	(212)	(153)	(153)	(59)	0	0	0	0	0
2270	City of Lyons	6/30/2014	Contribution	5.4	1.4	(10,942)	(2,838)	(2,026)	(2,026)	(812)	0	0	0	0	0
2270	City of Lyons	6/30/2013	Contribution	5.6	0.6	(652)	(72)	(116)	(72)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	5.2	4.2	(10,397)	(8,398)	(1,999)	(1,999)	(1,999)	(1,999)	(1,999)	(402)	0	0
2271	City of Columbia City	6/30/2017	Contribution	5.2	4.2	19,018	15,361	3,657	3,657	3,657	3,657	733	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	5.3	3.3	(26,718)	(16,636)	(5,041)	(5,041)	(5,041)	(1,513)	0	0	0	0
2271	City of Columbia City	6/30/2016	Contribution	5.3	3.3	13,451	8,375	2,538	2,538	2,538	761	0	0	0	0
2271	City of Columbia City	6/30/2015	Proportion	5.3	2.3	(148,664)	(64,514)	(28,050)	(28,050)	(8,414)	0	0	0	0	0
2271	City of Columbia City	6/30/2015	Contribution	5.3	2.3	7,047	3,057	1,330	1,330	397	0	0	0	0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	1.4	24,400	6,324	4,519	4,519	1,805	0	0	0	0	0
2271	City of Columbia City	6/30/2014	Contribution	5.4	1.4	(35,337)	(9,161)	(6,544)	(6,544)	(2,617)	0	0	0	0	0
2271	City of Columbia City	6/30/2013	Contribution	5.6	0.6	(7,029)	(754)	(1,255)	(754)	0	0	0	0	0	0
2272	City of Aurora	6/30/2017	Proportion	5.2	4.2	78,557	63,450	15,107	15,107	15,107	15,107	3,022	0	0	0
2272	City of Aurora	6/30/2017	Contribution	5.2	4.2	(374)	(302)	(72)	(72)	(72)	(72)	(14)	0	0	0
2272	City of Aurora	6/30/2016	Proportion	5.3	3.3	(8,539)	(5,317)	(1,611)	(1,611)	(1,611)	(1,611)	(484)	0	0	0
2272	City of Aurora	6/30/2016	Contribution	5.3	3.3	(9,442)	(5,878)	(1,782)	(1,782)	(1,782)	(532)	0	0	0	0
2272	City of Aurora	6/30/2015	Proportion	5.3	2.3	68,077	29,542	12,845	12,845	12,845	3,852	0	0	0	0
2272	City of Aurora	6/30/2015	Contribution	5.3	2.3	(10,027)	(4,351)	(1,892)	(1,892)	(567)	0	0	0	0	0
2272	City of Aurora	6/30/2014	Proportion	5.4	1.4	(43,436)	(11,260)	(8,044)	(8,044)	(3,216)	0	0	0	0	0
2272	City of Aurora	6/30/2014	Contribution	5.4	1.4	11,417	2,961	1,114	2,114	847	0	0	0	0	0
2272	City of Aurora	6/30/2013	Contribution	5.6	0.6	(6,448)	(693)	(1,151)	(693)	0	0	0	0	0	0
2273	City of Silvertown	6/30/2017	Proportion	5.2	4.2	(175,734)	(141,939)	(33,795)	(33,795)	(33,795)	(33,795)	(6,759)	0	0	0
2273	City of Silvertown	6/30/2017	Contribution	5.2	4.2	39,559	31,951	7,608	7,608	7,608	7,608	1,519	0	0	0
2273	City of Silvertown	6/30/2016	Proportion	5.3	3.3	(92,891)	(57,837)	(17,527)	(17,527)	(17,527)	(5,252)	0	0	0	0
2273	City of Silvertown	6/30/2016	Contribution	5.3	3.3	30,177	18,789	5,694	5,694	5,694	1,707	0	0	0	0
2273	City of Silvertown	6/30/2015	Proportion	5.3	2.3	(164,250)	(71,277)	(30,991)	(30,991)	(30,991)	(9,295)	0	0	0	0
2273	City of Silvertown	6/30/2015	Contribution	5.3	2.3	25,288	10,975	4,771	4,771	4,771	1,433	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2273	City of Silverton	6/30/2014	Proportion	5.4	1.4	28,456	7,376	5,270	5,270	2,106	0	0	0	0	0
2273	City of Silverton	6/30/2014	Contribution	5.4	1.4	(85,173)	(22,081)	(15,773)	(15,773)	(6,308)	0	0	0	0	0
2273	City of Silverton	6/30/2013	Contribution	5.6	0.6	(6,438)	(688)	(1,150)	(688)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	5.2	4.2	(74,359)	(60,059)	(14,300)	(14,300)	(14,300)	(14,300)	(14,300)	(14,300)	(2,859)	0
2274	City of Gold Hill	6/30/2017	Contribution	5.2	4.2	(3,731)	(3,013)	(718)	(718)	(718)	(718)	(718)	(718)	(141)	0
2274	City of Gold Hill	6/30/2016	Proportion	5.3	3.3	(21,062)	(13,114)	(3,974)	(3,974)	(3,974)	(3,974)	(3,974)	(1,192)	0	0
2274	City of Gold Hill	6/30/2016	Contribution	5.3	3.3	(10,915)	(6,797)	(2,059)	(2,059)	(2,059)	(2,059)	(620)	0	0	0
2274	City of Gold Hill	6/30/2015	Proportion	5.3	2.3	35,848	15,556	6,764	6,764	2,028	0	0	0	0	0
2274	City of Gold Hill	6/30/2015	Contribution	5.3	2.3	(13,360)	(5,797)	(2,521)	(2,521)	(2,521)	(755)	0	0	0	0
2274	City of Gold Hill	6/30/2014	Proportion	5.4	1.4	(4,629)	(1,201)	(857)	(857)	(344)	0	0	0	0	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	1.4	(129)	(33)	(24)	(24)	(9)	0	0	0	0	0
2274	City of Gold Hill	6/30/2013	Contribution	5.6	0.6	(37)	(37)	(64)	(37)	0	0	0	0	0	0
2275	City of Toledo	6/30/2017	Proportion	5.2	4.2	(11,270)	(89,872)	(21,398)	(21,398)	(21,398)	(21,398)	(21,398)	(21,398)	(4,280)	0
2275	City of Toledo	6/30/2017	Contribution	5.2	4.2	(82,796)	(66,874)	(15,922)	(15,922)	(15,922)	(15,922)	(15,922)	(15,922)	(3,186)	0
2275	City of Toledo	6/30/2016	Proportion	5.3	3.3	83,032	51,700	15,666	15,666	15,666	15,666	4,702	0	0	0
2275	City of Toledo	6/30/2016	Contribution	5.3	3.3	(85,356)	(53,146)	(16,105)	(16,105)	(16,105)	(16,105)	(4,831)	0	0	0
2275	City of Toledo	6/30/2015	Proportion	5.3	2.3	(21,248)	(9,221)	(4,009)	(4,009)	(4,009)	(1,203)	0	0	0	0
2275	City of Toledo	6/30/2015	Contribution	5.3	2.3	(53,950)	(23,413)	(10,179)	(10,179)	(10,179)	(3,055)	0	0	0	0
2275	City of Toledo	6/30/2014	Proportion	5.4	1.4	19,359	5,019	3,585	3,585	1,434	0	0	0	0	0
2275	City of Toledo	6/30/2014	Contribution	5.4	1.4	(101,837)	(26,401)	(18,859)	(18,859)	(7,542)	0	0	0	0	0
2275	City of Toledo	6/30/2013	Contribution	5.6	0.6	(57,926)	(6,206)	(10,344)	(6,206)	0	0	0	0	0	0
2276	City of Newport	6/30/2017	Proportion	5.2	4.2	287,818	232,468	55,350	55,350	55,350	55,350	55,350	55,350	11,068	0
2276	City of Newport	6/30/2017	Contribution	5.2	4.2	16,286	13,154	3,132	3,132	3,132	3,132	3,132	626	0	0
2276	City of Newport	6/30/2016	Proportion	5.3	3.3	(459,145)	(285,883)	(86,631)	(86,631)	(86,631)	(86,631)	(25,990)	0	0	0
2276	City of Newport	6/30/2016	Contribution	5.3	3.3	22,395	13,945	4,225	4,225	4,225	1,270	0	0	0	0
2276	City of Newport	6/30/2015	Proportion	5.3	2.3	60,619	26,305	11,438	11,438	3,429	0	0	0	0	0
2276	City of Newport	6/30/2015	Contribution	5.3	2.3	(29,138)	(12,644)	(5,498)	(5,498)	(1,648)	0	0	0	0	0
2276	City of Newport	6/30/2014	Proportion	5.4	1.4	81,163	21,043	15,030	15,030	6,013	0	0	0	0	0
2276	City of Newport	6/30/2014	Contribution	5.4	1.4	(11,973)	(29,029)	(20,736)	(20,736)	(8,293)	0	0	0	0	0
2276	City of Newport	6/30/2013	Contribution	5.6	0.6	(20,843)	(2,233)	(3,722)	(2,233)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2017	Proportion	5.2	4.2	(446,970)	(361,014)	(85,956)	(85,956)	(85,956)	(85,956)	(85,956)	(85,956)	(17,190)	0
2278	City of Springfield	6/30/2017	Contribution	5.2	4.2	(270,161)	(218,207)	(51,954)	(51,954)	(51,954)	(51,954)	(51,954)	(51,954)	(10,391)	0
2278	City of Springfield	6/30/2016	Proportion	5.3	3.3	1,327,807	826,747	250,530	250,530	250,530	250,530	75,157	0	0	0
2278	City of Springfield	6/30/2016	Contribution	5.3	3.3	(193,010)	(120,176)	(36,417)	(36,417)	(36,417)	(36,417)	(10,925)	0	0	0
2278	City of Springfield	6/30/2015	Proportion	5.3	2.3	(1,292,455)	(560,878)	(243,859)	(243,859)	(243,859)	(73,160)	0	0	0	0
2278	City of Springfield	6/30/2015	Contribution	5.3	2.3	(72,857)	(31,616)	(13,747)	(13,747)	(4,122)	0	0	0	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4	1.4	605,460	156,972	112,122	112,122	44,850	0	0	0	0	0
2278	City of Springfield	6/30/2014	Contribution	5.4	1.4	(1,033,710)	(267,998)	(191,428)	(191,428)	(76,570)	0	0	0	0	0
2278	City of Springfield	6/30/2013	Contribution	5.6	0.6	(214,375)	(22,970)	(38,281)	(22,970)	0	0	0	0	0	0
2279	City of Keizer	6/30/2017	Proportion	5.2	4.2	83,884	67,752	16,132	16,132	16,132	16,132	16,132	3,224	0	0
2279	City of Keizer	6/30/2017	Contribution	5.2	4.2	(597)	(482)	(115)	(115)	(115)	(115)	(115)	(22)	0	0
2279	City of Keizer	6/30/2016	Proportion	5.3	3.3	(238,018)	(148,200)	(44,909)	(44,909)	(44,909)	(44,909)	(13,473)	0	0	0
2279	City of Keizer	6/30/2016	Contribution	5.3	3.3	65,164	40,574	12,295	12,295	12,295	3,689	0	0	0	0
2279	City of Keizer	6/30/2015	Proportion	5.3	2.3	194,628	84,462	36,722	36,722	11,018	0	0	0	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	2.3	58,876	25,549	11,109	11,109	3,331	0	0	0	0	0
2279	City of Keizer	6/30/2014	Proportion	5.4	1.4	15,377	3,985	2,848	2,848	1,137	0	0	0	0	0
2279	City of Keizer	6/30/2014	Contribution	5.4	1.4	(268,587)	(69,635)	(49,738)	(49,738)	(19,897)	0	0	0	0	0
2279	City of Keizer	6/30/2013	Contribution	5.6	0.6	(169,718)	(30,307)	(18,183)	(18,183)	0	0	0	0	0	0
2280	City of Winston	6/30/2017	Proportion	5.2	4.2	(158,325)	(127,878)	(30,447)	(30,447)	(30,447)	(30,447)	(30,447)	(30,447)	(6,090)	0
2280	City of Winston	6/30/2017	Contribution	5.2	4.2	(35,256)	(28,476)	(6,780)	(6,780)	(6,780)	(6,780)	(6,780)	(1,356)	0	0
2280	City of Winston	6/30/2016	Proportion	5.3	3.3	(118,275)	(73,643)	(22,316)	(22,316)	(22,316)	(22,316)	(6,695)	0	0	0
2280	City of Winston	6/30/2016	Contribution	5.3	3.3	(47,927)	(29,841)	(9,043)	(9,043)	(9,043)	(2,712)	0	0	0	0
2280	City of Winston	6/30/2015	Proportion	5.3	2.3	(2,848)	(1,237)	(537)	(537)	(163)	0	0	0	0	0
2280	City of Winston	6/30/2015	Contribution	5.3	2.3	(37,456)	(16,255)	(7,067)	(7,067)	(2,121)	0	0	0	0	0
2280	City of Winston	6/30/2014	Proportion	5.4	1.4	48,588	12,596	8,998	8,998	3,598	0	0	0	0	0
2280	City of Winston	6/30/2014	Contribution	5.4	1.4	(75,128)	(19,476)	(13,913)	(13,913)	(5,563)	0	0	0	0	0
2280	City of Winston	6/30/2013	Contribution	5.6	0.6	(28,300)	(3,030)	(5,054)	(3,030)	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2281	City of Manzanita	6/30/2017	Proportion	5.2	4.2	(183,114)	(147,900)	(35,214)	(35,214)	(35,214)	(35,214)	(35,214)	(35,214)	(35,214)	(7,044)	0
2281	City of Manzanita	6/30/2017	Contribution	5.2	4.2	12,719	10,273	2,446	2,446	2,446	2,446	2,446	2,446	2,446	489	0
2281	City of Manzanita	6/30/2016	Proportion	5.3	3.3	(82,043)	(51,083)	(15,480)	(15,480)	(15,480)	(15,480)	(15,480)	(15,480)	(15,480)	(4,643)	0
2281	City of Manzanita	6/30/2016	Contribution	5.3	3.3	(10,654)	(6,634)	(2,010)	(2,010)	(2,010)	(2,010)	(2,010)	(2,010)	(2,010)	(604)	0
2281	City of Manzanita	6/30/2015	Proportion	5.3	2.3	7,715	3,347	1,456	1,456	1,456	1,456	1,456	1,456	1,456	0	0
2281	City of Manzanita	6/30/2015	Contribution	5.3	2.3	(7,886)	(3,422)	(1,488)	(1,488)	(1,488)	(1,488)	(1,488)	(1,488)	(1,488)	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	1.4	9,717	2,521	1,799	1,799	1,799	1,799	1,799	1,799	1,799	0	0
2281	City of Manzanita	6/30/2014	Contribution	5.4	1.4	(20,772)	(5,384)	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	(3,847)	0	0
2281	City of Manzanita	6/30/2013	Contribution	5.6	0.6	(7,071)	(756)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	0	0
2282	City of Eagle Point	6/30/2017	Proportion	5.2	4.2	(21,087)	(17,032)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(4,055)	(812)	0
2282	City of Eagle Point	6/30/2017	Contribution	5.2	4.2	(1,670)	(1,349)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(65)	0
2282	City of Eagle Point	6/30/2016	Proportion	5.3	3.3	(135,703)	(84,495)	(25,604)	(25,604)	(25,604)	(25,604)	(25,604)	(25,604)	(25,604)	(7,683)	0
2282	City of Eagle Point	6/30/2016	Contribution	5.3	3.3	4,786	2,980	903	903	903	903	903	903	903	271	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	2.3	(1,269)	(552)	(239)	(239)	(239)	(239)	(239)	(239)	(239)	0	0
2282	City of Eagle Point	6/30/2015	Contribution	5.3	2.3	(14,616)	(6,342)	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	0	0
2282	City of Eagle Point	6/30/2014	Proportion	5.4	1.4	(7,219)	(1,871)	(1,337)	(1,337)	(1,337)	(1,337)	(1,337)	(1,337)	(1,337)	0	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	1.4	(64,515)	(16,727)	(11,947)	(11,947)	(11,947)	(11,947)	(11,947)	(11,947)	(11,947)	0	0
2282	City of Eagle Point	6/30/2013	Contribution	5.6	0.6	(52,227)	(9,326)	(5,597)	(5,597)	(5,597)	(5,597)	(5,597)	(5,597)	(5,597)	0	0
2283	City of Maupin	6/30/2017	Proportion	5.2	4.2	(1,003)	(810)	(193)	(193)	(193)	(193)	(193)	(193)	(193)	(38)	0
2283	City of Maupin	6/30/2017	Contribution	5.2	4.2	(21,656)	(17,491)	(4,165)	(4,165)	(4,165)	(4,165)	(4,165)	(4,165)	(4,165)	(831)	0
2283	City of Maupin	6/30/2016	Proportion	5.3	3.3	112,703	70,173	21,265	21,265	21,265	21,265	21,265	21,265	21,265	6,378	0
2283	City of Maupin	6/30/2016	Contribution	5.3	3.3	(16,804)	(10,462)	(3,171)	(3,171)	(3,171)	(3,171)	(3,171)	(3,171)	(3,171)	(949)	0
2283	City of Maupin	6/30/2015	Proportion	5.3	2.3	2,648	1,148	500	500	500	500	500	500	148	0	0
2283	City of Maupin	6/30/2015	Contribution	5.3	2.3	(2,888)	(1,253)	(545)	(545)	(545)	(545)	(545)	(545)	(545)	0	0
2283	City of Maupin	6/30/2014	Proportion	5.4	1.4	(4,495)	(1,167)	(832)	(832)	(832)	(832)	(832)	(832)	(832)	0	0
2283	City of Maupin	6/30/2014	Contribution	5.4	1.4	358	94	66	66	66	66	66	66	66	0	0
2283	City of Maupin	6/30/2013	Contribution	5.6	0.6	9,053	968	1,617	968	968	968	968	968	968	0	0
2284	City of Halsey	6/30/2017	Proportion	5.2	4.2	(357)	(288)	(69)	(69)	(69)	(69)	(69)	(69)	(69)	(12)	0
2284	City of Halsey	6/30/2017	Contribution	5.2	4.2	(8,555)	(6,910)	(1,645)	(1,645)	(1,645)	(1,645)	(1,645)	(1,645)	(1,645)	(330)	0
2284	City of Halsey	6/30/2016	Proportion	5.3	3.3	7,231	4,503	1,364	1,364	1,364	1,364	1,364	1,364	1,364	411	0
2284	City of Halsey	6/30/2016	Contribution	5.3	3.3	(17,774)	(11,066)	(3,354)	(3,354)	(3,354)	(3,354)	(3,354)	(3,354)	(3,354)	(1,004)	0
2284	City of Halsey	6/30/2015	Proportion	5.3	2.3	86,359	37,477	16,294	16,294	16,294	16,294	16,294	16,294	16,294	4,889	0
2284	City of Halsey	6/30/2015	Contribution	5.3	2.3	(13,620)	(5,910)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	(2,570)	0	0
2284	City of Halsey	6/30/2014	Proportion	5.4	1.4	(24,211)	(6,275)	(4,484)	(4,484)	(4,484)	(4,484)	(4,484)	(4,484)	(4,484)	0	0
2284	City of Halsey	6/30/2014	Contribution	5.4	1.4	11,557	2,997	2,140	2,140	2,140	2,140	2,140	2,140	2,140	0	0
2284	City of Halsey	6/30/2013	Contribution	5.6	0.6	(1,708)	(183)	(305)	(183)	(183)	(183)	(183)	(183)	(183)	0	0
2285	City of Veneta	6/30/2017	Proportion	5.2	4.2	24,735	19,978	4,757	4,757	4,757	4,757	4,757	4,757	4,757	950	0
2285	City of Veneta	6/30/2017	Contribution	5.2	4.2	5,929	4,789	1,140	1,140	1,140	1,140	1,140	1,140	1,140	229	0
2285	City of Veneta	6/30/2016	Proportion	5.3	3.3	(7,610)	(4,738)	(1,436)	(1,436)	(1,436)	(1,436)	(1,436)	(1,436)	(1,436)	(430)	0
2285	City of Veneta	6/30/2016	Contribution	5.3	3.3	16,926	10,538	3,194	3,194	3,194	3,194	3,194	3,194	3,194	956	0
2285	City of Veneta	6/30/2015	Proportion	5.3	2.3	(63,580)	(27,592)	(11,996)	(11,996)	(11,996)	(11,996)	(11,996)	(11,996)	(11,996)	0	0
2285	City of Veneta	6/30/2015	Contribution	5.3	2.3	5,743	2,491	1,084	1,084	1,084	1,084	1,084	1,084	1,084	323	0
2285	City of Veneta	6/30/2014	Proportion	5.4	1.4	41,829	10,845	7,746	7,746	7,746	7,746	7,746	7,746	7,746	0	0
2285	City of Veneta	6/30/2014	Contribution	5.4	1.4	(52,221)	(13,537)	(9,671)	(9,671)	(9,671)	(9,671)	(9,671)	(9,671)	(9,671)	0	0
2285	City of Veneta	6/30/2013	Contribution	5.6	0.6	(11,773)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	(1,263)	0	0
2286	City of Millersburg	6/30/2017	Proportion	5.2	4.2	(102,863)	(83,082)	(19,781)	(19,781)	(19,781)	(19,781)	(19,781)	(19,781)	(19,781)	(3,958)	0
2286	City of Millersburg	6/30/2017	Contribution	5.2	4.2	22,909	18,503	4,406	4,406	4,406	4,406	4,406	4,406	4,406	879	0
2286	City of Millersburg	6/30/2016	Proportion	5.3	3.3	(12,696)	(7,906)	(2,395)	(2,395)	(2,395)	(2,395)	(2,395)	(2,395)	(2,395)	(721)	0
2286	City of Millersburg	6/30/2016	Contribution	5.3	3.3	(2,920)	(1,818)	(551)	(551)	(551)	(551)	(551)	(551)	(551)	(165)	0
2286	City of Millersburg	6/30/2015	Proportion	5.3	2.3	(24,826)	(10,774)	(4,684)	(4,684)	(4,684)	(4,684)	(4,684)	(4,684)	(4,684)	0	0
2286	City of Millersburg	6/30/2015	Contribution	5.3	2.3	2,775	1,203	524	524	524	524	524	524	155	0	0
2286	City of Millersburg	6/30/2014	Proportion	5.4	1.4	10,519	2,727	1,948	1,948	1,948	1,948	1,948	1,948	1,948	0	0
2286	City of Millersburg	6/30/2014	Contribution	5.4	1.4	(11,944)	(3,096)	(2,212)	(2,212)	(2,212)	(2,212)	(2,212)	(2,212)	(2,212)	0	0
2286	City of Millersburg	6/30/2013	Contribution	5.6	0.6	2,341	251	418	251	251	251	251	251	251	0	0
2287	City of King City	6/30/2017	Proportion	5.2	4.2	(63,908)	(51,618)	(12,290)	(12,290)	(12,290)	(12,290)	(12,290)	(12,290)	(12,290)	(2,458)	0
2287	City of King City	6/30/2017	Contribution	5.2	4.2	10,861	8,772	2,089	2,089	2,089	2,089	2,089	2,089	2,089	416	0
2287	City of King City	6/30/2016	Proportion	5.3	3.3	23,609	14,699	4,455	4,455	4,455	4,455	4,455	4,455	4,455	1,334	0
2287	City of King City	6/30/2016	Contribution	5.3	3.3	10,850	6,756	2,047	2,047	2,047	2,047	2,047	2,047	2,047	615	0
2287	City of King City	6/30/2015	Proportion	5.3	2.3	(14,449)	(6,271)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(2,726)	(819)	0
2287	City of King City	6/30/2015	Contribution	5.3	2.3	5,940	2,577	1,121	1,121	1,121	1,121	1,121	1,121	1,121	335	0
2287	City of King City	6/30/2014	Proportion	5.4	1.4	11,761	3,049	2,178	2,178	2,178	2,178	2,178	2,178	2,178	0	0
2287	City of King City	6/30/2014	Contribution	5.4	1.4	(12,936)	(3,352)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	(2,396)	0	0
2287	City of King City	6/30/2013	Contribution	5.6	0.6	(1,982)	(212)	(354)	(212)	(212)	(212)	(212)	(212)	(212)	0	0
2288	City of Tualatin	6/30/2017	Proportion	5.2	4.2	50,427	40,729	9,698	9,698	9,698	9,698	9,698	9,698	9,698	1,937	0
2288	City of Tualatin	6/30/2017	Contribution	5.2	4.2	235,362	190,100	45,262	45,262	45,262	45,262	45,262	45,262	45,262	9,052	0
2288	City of Tualatin	6/30/2016	Proportion	5.3	3.3	(1,217,215)	(757,889)	(229,663)	(229,663)	(229,663)	(229,663)	(229,663)	(229,663)	(229,663)	(68,900)	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2288	City of Tualatin	6/30/2016	Contribution	5.3	3.3	257,207	160,147	48,530	48,530	48,530	48,530	14,557	0	0
2288	City of Tualatin	6/30/2015	Proportion	5.3	2.3	(967,785)	(419,982)	(182,601)	(182,601)	(182,601)	(54,780)	0	0	0
2288	City of Tualatin	6/30/2015	Contribution	5.3	2.3	124,383	53,979	23,468	23,468	23,468	7,043	0	0	0
2288	City of Tualatin	6/30/2014	Proportion	5.4	1.4	(46,689)	(12,105)	(8,646)	(8,646)	(3,459)	0	0	0	0
2288	City of Tualatin	6/30/2014	Contribution	5.4	1.4	(176,175)	(45,675)	(32,625)	(32,625)	(13,050)	0	0	0	0
2288	City of Tualatin	6/30/2013	Contribution	5.6	0.6	12,045	1,290	2,151	2,151	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2017	Proportion	5.2	4.2	176,111	142,243	33,868	33,868	33,868	33,868	33,868	6,771	0
2290	City of Molalla	6/30/2017	Contribution	5.2	4.2	87,575	70,734	16,841	16,841	16,841	16,841	16,841	3,370	0
2290	City of Molalla	6/30/2016	Proportion	5.3	3.3	(112,977)	(70,345)	(21,316)	(21,316)	(21,316)	(6,397)	0	0	0
2290	City of Molalla	6/30/2016	Contribution	5.3	3.3	67,231	41,861	12,685	12,685	12,685	3,806	0	0	0
2290	City of Molalla	6/30/2015	Proportion	5.3	2.3	(2,899)	(1,258)	(547)	(547)	(547)	(164)	0	0	0
2290	City of Molalla	6/30/2015	Contribution	5.3	2.3	36,689	15,923	6,922	6,922	6,922	2,079	0	0	0
2290	City of Molalla	6/30/2014	Proportion	5.4	1.4	34,097	8,841	6,314	6,314	2,527	0	0	0	0
2290	City of Molalla	6/30/2014	Contribution	5.4	1.4	(21,027)	(5,451)	(3,894)	(3,894)	(1,557)	0	0	0	0
2290	City of Molalla	6/30/2013	Contribution	5.6	0.6	28,279	3,029	5,050	5,050	3,029	0	0	0	0
2291	City of Florence	6/30/2017	Proportion	5.2	4.2	(30,760)	(24,845)	(5,915)	(5,915)	(5,915)	(5,915)	(5,915)	(1,185)	0
2291	City of Florence	6/30/2017	Contribution	5.2	4.2	(14,977)	(62,901)	(14,977)	(14,977)	(14,977)	(14,977)	(14,977)	(2,993)	0
2291	City of Florence	6/30/2016	Proportion	5.3	3.3	165,247	102,889	31,179	31,179	31,179	31,179	9,352	0	0
2291	City of Florence	6/30/2016	Contribution	5.3	3.3	(78,102)	(48,630)	(14,736)	(14,736)	(14,736)	(4,422)	0	0	0
2291	City of Florence	6/30/2015	Proportion	5.3	2.3	(129,561)	(56,226)	(24,445)	(24,445)	(24,445)	(7,336)	0	0	0
2291	City of Florence	6/30/2015	Contribution	5.3	2.3	(24,289)	(10,540)	(4,583)	(4,583)	(4,583)	(1,374)	0	0	0
2291	City of Florence	6/30/2014	Proportion	5.4	1.4	74,096	19,212	13,721	13,721	5,491	0	0	0	0
2291	City of Florence	6/30/2014	Contribution	5.4	1.4	(91,375)	(23,691)	(16,921)	(16,921)	(6,770)	0	0	0	0
2291	City of Florence	6/30/2013	Contribution	5.6	0.6	7,053	758	1,259	758	0	0	0	0	0
2292	City of North Bend	6/30/2017	Proportion	5.2	4.2	77,878	62,901	14,977	14,977	14,977	14,977	14,977	2,993	0
2292	City of North Bend	6/30/2017	Contribution	5.2	4.2	59,564	48,109	11,455	11,455	11,455	11,455	2,289	0	0
2292	City of North Bend	6/30/2016	Proportion	5.3	3.3	(375,772)	(233,972)	(70,900)	(70,900)	(70,900)	(70,900)	(21,272)	0	0
2292	City of North Bend	6/30/2016	Contribution	5.3	3.3	41,156	25,626	7,765	7,765	7,765	7,765	2,331	0	0
2292	City of North Bend	6/30/2015	Proportion	5.3	2.3	(132,120)	(57,336)	(24,928)	(24,928)	(24,928)	(7,480)	0	0	0
2292	City of North Bend	6/30/2015	Contribution	5.3	2.3	(9,447)	(4,101)	(1,782)	(1,782)	(1,782)	(537)	0	0	0
2292	City of North Bend	6/30/2014	Proportion	5.4	1.4	(47,614)	(12,346)	(8,817)	(8,817)	(3,529)	0	0	0	0
2292	City of North Bend	6/30/2014	Contribution	5.4	1.4	(125,604)	(32,564)	(23,260)	(23,260)	(9,304)	0	0	0	0
2292	City of North Bend	6/30/2013	Contribution	5.6	0.6	(26,197)	(2,807)	(4,678)	(2,807)	0	0	0	0	0
2293	City of Lowell	6/30/2017	Proportion	5.2	4.2	17,753	14,339	3,414	3,414	3,414	3,414	3,414	683	0
2293	City of Lowell	6/30/2017	Contribution	5.2	4.2	1,174	948	226	226	226	226	44	0	0
2293	City of Lowell	6/30/2016	Proportion	5.3	3.3	124,353	77,427	23,463	23,463	23,463	7,038	0	0	0
2293	City of Lowell	6/30/2016	Contribution	5.3	3.3	6,120	3,810	1,155	1,155	1,155	345	0	0	0
2293	City of Lowell	6/30/2015	Proportion	5.3	2.3	(144,041)	(62,507)	(27,178)	(27,178)	(27,178)	(8,151)	0	0	0
2293	City of Lowell	6/30/2015	Contribution	5.3	2.3	11,881	5,155	2,242	2,242	2,242	671	0	0	0
2293	City of Lowell	6/30/2014	Proportion	5.4	1.4	2,365	613	438	438	175	0	0	0	0
2293	City of Lowell	6/30/2014	Contribution	5.4	1.4	(18,032)	(4,676)	(3,339)	(3,339)	(1,337)	0	0	0	0
2293	City of Lowell	6/30/2013	Contribution	5.6	0.6	(3,195)	(340)	(571)	(340)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	5.2	4.2	(16,276)	(13,146)	(3,130)	(3,130)	(3,130)	(3,130)	(3,130)	(626)	0
2294	City of Depoe Bay	6/30/2017	Contribution	5.2	4.2	1,005	812	193	193	193	193	40	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	5.3	3.3	(68,041)	(42,365)	(12,838)	(12,838)	(12,838)	(3,851)	0	0	0
2294	City of Depoe Bay	6/30/2016	Contribution	5.3	3.3	11,715	7,295	2,210	2,210	2,210	665	0	0	0
2294	City of Depoe Bay	6/30/2015	Proportion	5.3	2.3	(11,523)	(5,001)	(2,174)	(2,174)	(2,174)	(653)	0	0	0
2294	City of Depoe Bay	6/30/2015	Contribution	5.3	2.3	2,243	974	423	423	423	128	0	0	0
2294	City of Depoe Bay	6/30/2014	Proportion	5.4	1.4	(10,692)	(2,772)	(1,980)	(1,980)	(792)	0	0	0	0
2294	City of Depoe Bay	6/30/2014	Contribution	5.4	1.4	(18,582)	(4,818)	(3,441)	(3,441)	(1,377)	0	0	0	0
2294	City of Depoe Bay	6/30/2013	Contribution	5.6	0.6	(7,342)	(787)	(1,311)	(787)	0	0	0	0	0
2295	City of Tigard	6/30/2017	Proportion	5.2	4.2	37,040	29,917	7,123	7,123	7,123	7,123	1,425	0	0
2295	City of Tigard	6/30/2017	Contribution	5.2	4.2	(86,446)	(69,822)	(16,624)	(16,624)	(16,624)	(16,624)	(3,326)	0	0
2295	City of Tigard	6/30/2016	Proportion	5.3	3.3	(146,807)	(91,409)	(27,699)	(27,699)	(27,699)	(8,312)	0	0	0
2295	City of Tigard	6/30/2016	Contribution	5.3	3.3	64,586	40,214	12,186	12,186	12,186	3,656	0	0	0
2295	City of Tigard	6/30/2015	Proportion	5.3	2.3	(449,175)	(194,925)	(84,750)	(84,750)	(84,750)	(25,425)	0	0	0
2295	City of Tigard	6/30/2015	Contribution	5.3	2.3	41,326	17,935	7,797	7,797	7,797	2,341	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2295	City of Tigard	6/30/2014	Proportion	5.4	1.4	157,317	40,785	29,133	29,133	11,652	0	0	0	0	0
2295	City of Tigard	6/30/2014	Contribution	5.4	1.4	(118,862)	(30,818)	(22,011)	(22,011)	(8,807)	0	0	0	0	0
2295	City of Tigard	6/30/2013	Contribution	5.6	0.6	44,631	4,781	7,970	4,781	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	5.2	4.2	350,283	282,921	67,362	67,362	67,362	67,362	67,362	13,473	0	0
2296	City of Happy Valley	6/30/2017	Contribution	5.2	4.2	26,127	21,103	5,024	5,024	5,024	5,024	5,024	1,007	0	0
2296	City of Happy Valley	6/30/2016	Proportion	5.3	3.3	886,124	551,738	167,193	167,193	167,193	167,193	50,159	0	0	0
2296	City of Happy Valley	6/30/2016	Contribution	5.3	3.3	83,111	51,749	15,681	15,681	15,681	15,681	4,706	0	0	0
2296	City of Happy Valley	6/30/2015	Proportion	5.3	2.3	(11,194)	(4,858)	(2,112)	(2,112)	(634)	0	0	0	0	0
2296	City of Happy Valley	6/30/2015	Contribution	5.3	2.3	108,700	47,173	20,509	20,509	20,509	6,155	0	0	0	0
2296	City of Happy Valley	6/30/2014	Proportion	5.4	1.4	86,750	22,490	16,065	16,065	6,425	0	0	0	0	0
2296	City of Happy Valley	6/30/2014	Contribution	5.4	1.4	(42,598)	(11,042)	(7,889)	(7,889)	(3,153)	0	0	0	0	0
2296	City of Happy Valley	6/30/2013	Contribution	5.6	0.6	29,890	3,200	5,338	3,200	0	0	0	0	0	0
2297	City of Rainier	6/30/2017	Proportion	5.2	4.2	(2,937)	(2,372)	(565)	(565)	(565)	(565)	(112)	0	0	0
2297	City of Rainier	6/30/2017	Contribution	5.2	4.2	(30,170)	(24,368)	(5,802)	(5,802)	(5,802)	(5,802)	(1,160)	0	0	0
2297	City of Rainier	6/30/2016	Proportion	5.3	3.3	127,411	79,331	24,040	24,040	24,040	7,211	0	0	0	0
2297	City of Rainier	6/30/2016	Contribution	5.3	3.3	(9,852)	(6,134)	(1,859)	(1,859)	(1,859)	(557)	0	0	0	0
2297	City of Rainier	6/30/2015	Proportion	5.3	2.3	55,561	24,112	10,483	10,483	10,483	3,146	0	0	0	0
2297	City of Rainier	6/30/2015	Contribution	5.3	2.3	(295)	(127)	(56)	(56)	(15)	0	0	0	0	0
2297	City of Rainier	6/30/2014	Proportion	5.4	1.4	(59,592)	(15,448)	(11,036)	(11,036)	(4,412)	0	0	0	0	0
2297	City of Rainier	6/30/2014	Contribution	5.4	1.4	(6,153)	(23,733)	(4,395)	(4,395)	(1,758)	0	0	0	0	0
2297	City of Rainier	6/30/2013	Contribution	5.6	0.6	(37,071)	(3,971)	(6,620)	(3,971)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2017	Proportion	5.2	4.2	2,531	2,044	487	487	487	487	96	0	0	0
2298	City of Lincoln City	6/30/2017	Contribution	5.2	4.2	(131,751)	(106,414)	(25,337)	(25,337)	(25,337)	(25,337)	(5,066)	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	5.3	3.3	(563,649)	(350,951)	(106,349)	(106,349)	(106,349)	(31,904)	0	0	0	0
2298	City of Lincoln City	6/30/2016	Contribution	5.3	3.3	36,904	22,978	6,963	6,963	6,963	2,089	0	0	0	0
2298	City of Lincoln City	6/30/2015	Proportion	5.3	2.3	(541,801)	(235,120)	(102,227)	(102,227)	(30,666)	0	0	0	0	0
2298	City of Lincoln City	6/30/2015	Contribution	5.3	2.3	(78,448)	(34,042)	(14,802)	(14,802)	(4,438)	0	0	0	0	0
2298	City of Lincoln City	6/30/2014	Proportion	5.4	1.4	190,823	49,471	35,338	35,338	14,133	0	0	0	0	0
2298	City of Lincoln City	6/30/2014	Contribution	5.4	1.4	(353,764)	(91,716)	(65,512)	(65,512)	(26,204)	0	0	0	0	0
2298	City of Lincoln City	6/30/2013	Contribution	5.6	0.6	(90,401)	(9,686)	(16,143)	(9,686)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2017	Proportion	5.2	4.2	6,354	5,132	1,222	1,222	1,222	1,222	244	0	0	0
2299	City of Dunes City	6/30/2017	Contribution	5.2	4.2	4,891	3,950	941	941	941	941	186	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	5.3	3.3	(40,112)	(24,976)	(7,568)	(7,568)	(7,568)	(2,272)	0	0	0	0
2299	City of Dunes City	6/30/2016	Contribution	5.3	3.3	2,085	1,299	393	393	393	120	0	0	0	0
2299	City of Dunes City	6/30/2015	Proportion	5.3	2.3	(4,276)	(1,855)	(807)	(807)	(241)	0	0	0	0	0
2299	City of Dunes City	6/30/2015	Contribution	5.3	2.3	(2,875)	(1,249)	(542)	(542)	(165)	0	0	0	0	0
2299	City of Dunes City	6/30/2014	Proportion	5.4	1.4	875	227	162	162	65	0	0	0	0	0
2299	City of Dunes City	6/30/2014	Contribution	5.4	1.4	(1,212)	(316)	(224)	(224)	(92)	0	0	0	0	0
2299	City of Dunes City	6/30/2013	Contribution	5.6	0.6	627	67	112	67	0	0	0	0	0	0
2300	City of Yachats	6/30/2017	Proportion	5.2	4.2	(119,285)	(96,346)	(22,939)	(22,939)	(22,939)	(22,939)	(4,590)	0	0	0
2300	City of Yachats	6/30/2017	Contribution	5.2	4.2	(4,071)	(3,288)	(783)	(783)	(783)	(783)	(156)	0	0	0
2300	City of Yachats	6/30/2016	Proportion	5.3	3.3	(75,756)	(47,168)	(14,294)	(14,294)	(14,294)	(4,286)	0	0	0	0
2300	City of Yachats	6/30/2016	Contribution	5.3	3.3	1,614	2,592	489	489	489	147	0	0	0	0
2300	City of Yachats	6/30/2015	Proportion	5.3	2.3	(2,436)	(1,056)	(460)	(460)	(136)	0	0	0	0	0
2300	City of Yachats	6/30/2015	Contribution	5.3	2.3	(9,255)	(4,017)	(1,746)	(1,746)	(525)	0	0	0	0	0
2300	City of Yachats	6/30/2014	Proportion	5.4	1.4	2,670	694	494	494	200	0	0	0	0	0
2300	City of Yachats	6/30/2014	Contribution	5.4	1.4	(24,961)	(6,473)	(4,622)	(4,622)	(1,851)	0	0	0	0	0
2300	City of Yachats	6/30/2013	Contribution	5.6	0.6	(15,452)	(1,657)	(2,759)	(1,657)	0	0	0	0	0	0
2301	City of Moro	6/30/2017	Proportion	5.2	4.2	(22,601)	(18,255)	(4,346)	(4,346)	(4,346)	(4,346)	(871)	0	0	0
2301	City of Moro	6/30/2017	Contribution	5.2	4.2	(5,200)	(4,200)	(1,000)	(1,000)	(1,000)	(1,000)	(200)	0	0	0
2301	City of Moro	6/30/2016	Proportion	5.3	3.3	(10,849)	(6,755)	(2,047)	(2,047)	(2,047)	(614)	0	0	0	0
2301	City of Moro	6/30/2016	Contribution	5.3	3.3	(5,595)	(3,483)	(1,056)	(1,056)	(1,056)	(315)	0	0	0	0
2301	City of Moro	6/30/2015	Proportion	5.3	2.3	11,561	5,018	2,181	2,181	656	0	0	0	0	0
2301	City of Moro	6/30/2015	Contribution	5.3	2.3	(3,824)	(1,658)	(722)	(722)	(214)	0	0	0	0	0
2301	City of Moro	6/30/2014	Proportion	5.4	1.4	3,568	924	661	661	263	0	0	0	0	0
2301	City of Moro	6/30/2014	Contribution	5.4	1.4	(6,068)	(1,572)	(1,124)	(1,124)	(448)	0	0	0	0	0
2301	City of Moro	6/30/2013	Contribution	5.6	0.6	(3,059)	(329)	(546)	(329)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	5.2	4.2	97	78	19	19	19	19	2	0	0	0
2302	City of Mt. Vernon	6/30/2017	Contribution	5.2	4.2	(2,875)	(2,322)	(553)	(553)	(553)	(553)	(110)	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	5.3	3.3	406	252	77	77	77	21	0	0	0	0
2302	City of Mt. Vernon	6/30/2016	Contribution	5.3	3.3	(1,855)	(1,155)	(350)	(350)	(350)	(105)	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	2.3	7,983	3,465	1,506	1,506	1,506	453	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	2.3	(2,534)	(1,100)	(478)	(478)	(144)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Proportion	5.4	1.4	3,513	909	651	651	258	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.4	1.4	(6,958)	(1,802)	(1,289)	(1,289)	(513)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2013	Contribution	5.6	0.6	(4,239)	(454)	(757)	(454)	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2303	City of Woodburn	6/30/2017	Proportion	5.2	4.2	(1,412,096)	(1,140,539)	(271,557)	(271,557)	(271,557)	(271,557)	(271,557)	(271,557)	(271,557)	(54,311)	0
2303	City of Woodburn	6/30/2017	Contribution	5.2	4.2	151,784	122,595	29,189	29,189	29,189	29,189	29,189	29,189	29,189	5,839	0
2303	City of Woodburn	6/30/2016	Proportion	5.3	3.3	(726,004)	(452,040)	(136,982)	(136,982)	(136,982)	(136,982)	(136,982)	(136,982)	(41,094)	0	0
2303	City of Woodburn	6/30/2016	Contribution	5.3	3.3	37,315	23,233	7,041	7,041	7,041	7,041	7,041	7,041	2,110	0	0
2303	City of Woodburn	6/30/2015	Proportion	5.3	2.3	(947,069)	(410,993)	(178,692)	(178,692)	(178,692)	(178,692)	(178,692)	(53,609)	0	0	0
2303	City of Woodburn	6/30/2015	Contribution	5.3	2.3	55,135	23,926	10,403	10,403	10,403	10,403	10,403	3,120	0	0	0
2303	City of Woodburn	6/30/2014	Proportion	5.4	1.4	166,387	43,139	30,812	30,812	30,812	30,812	30,812	0	0	0	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	1.4	(380,044)	(98,528)	(70,379)	(70,379)	(70,379)	(70,379)	(70,379)	(28,149)	0	0	0
2303	City of Woodburn	6/30/2013	Contribution	5.6	0.6	(34,918)	(6,235)	(3,743)	(3,743)	(3,743)	(3,743)	(3,743)	0	0	0	0
2304	City of Gladstone	6/30/2017	Proportion	5.2	4.2	319,914	258,392	61,522	61,522	61,522	61,522	61,522	61,522	61,522	12,304	0
2304	City of Gladstone	6/30/2017	Contribution	5.2	4.2	80,968	65,397	15,571	15,571	15,571	15,571	15,571	15,571	15,571	3,113	0
2304	City of Gladstone	6/30/2016	Proportion	5.3	3.3	(622,151)	(387,377)	(117,387)	(117,387)	(117,387)	(117,387)	(117,387)	(117,387)	(35,216)	0	0
2304	City of Gladstone	6/30/2016	Contribution	5.3	3.3	55,157	34,343	10,407	10,407	10,407	10,407	10,407	10,407	3,122	0	0
2304	City of Gladstone	6/30/2015	Proportion	5.3	2.3	271,644	117,882	51,254	51,254	51,254	51,254	51,254	15,374	0	0	0
2304	City of Gladstone	6/30/2015	Contribution	5.3	2.3	(55,494)	(24,081)	(10,471)	(10,471)	(10,471)	(10,471)	(10,471)	(3,139)	0	0	0
2304	City of Gladstone	6/30/2014	Proportion	5.4	1.4	52,033	13,489	9,636	9,636	9,636	9,636	9,636	0	0	0	0
2304	City of Gladstone	6/30/2014	Contribution	5.4	1.4	(67,541)	(17,509)	(12,508)	(12,508)	(12,508)	(12,508)	(12,508)	(5,001)	0	0	0
2304	City of Gladstone	6/30/2013	Contribution	5.6	0.6	(1,336)	(141)	(239)	(141)	(141)	(141)	(141)	0	0	0	0
2305	City of Elkton	6/30/2017	Proportion	5.2	4.2	(2,488)	(2,010)	(478)	(478)	(478)	(478)	(478)	(478)	(478)	(98)	0
2305	City of Elkton	6/30/2017	Contribution	5.2	4.2	1,263	1,020	243	243	243	243	243	243	243	48	0
2305	City of Elkton	6/30/2016	Proportion	5.3	3.3	6,972	4,342	1,315	1,315	1,315	1,315	1,315	1,315	397	0	0
2305	City of Elkton	6/30/2016	Contribution	5.3	3.3	950	592	179	179	179	179	179	179	55	0	0
2305	City of Elkton	6/30/2015	Proportion	5.3	2.3	(33,192)	(14,403)	(6,263)	(6,263)	(6,263)	(6,263)	(6,263)	(1,877)	0	0	0
2305	City of Elkton	6/30/2015	Contribution	5.3	2.3	1,781	773	336	336	336	336	336	101	0	0	0
2305	City of Elkton	6/30/2014	Proportion	5.4	1.4	(428)	(112)	(79)	(79)	(79)	(79)	(79)	(33)	0	0	0
2305	City of Elkton	6/30/2014	Contribution	5.4	1.4	(1,998)	(518)	(370)	(370)	(370)	(370)	(370)	(148)	0	0	0
2305	City of Elkton	6/30/2013	Contribution	5.6	0.6	961	101	172	101	101	101	101	0	0	0	0
2306	City of Imbler	6/30/2017	Proportion	5.2	4.2	4,349	3,513	836	836	836	836	836	836	836	169	0
2306	City of Imbler	6/30/2017	Contribution	5.2	4.2	938	758	180	180	180	180	180	180	180	38	0
2306	City of Imbler	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2016	Contribution	5.3	3.3	963	599	182	182	182	182	182	182	53	0	0
2306	City of Imbler	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Contribution	5.4	1.4	941	245	174	174	174	174	174	0	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	5.2	4.2	38,149	30,813	7,336	7,336	7,336	7,336	7,336	7,336	7,336	1,469	0
2307	City of Yoncalla	6/30/2017	Contribution	5.2	4.2	(2,675)	(2,161)	(514)	(514)	(514)	(514)	(514)	(514)	(514)	(105)	0
2307	City of Yoncalla	6/30/2016	Proportion	5.3	3.3	12,475	7,767	2,354	2,354	2,354	2,354	2,354	705	0	0	0
2307	City of Yoncalla	6/30/2016	Contribution	5.3	3.3	4,683	2,915	884	884	884	884	884	884	263	0	0
2307	City of Yoncalla	6/30/2015	Proportion	5.3	2.3	(27,212)	(11,810)	(5,134)	(5,134)	(5,134)	(5,134)	(5,134)	(1,542)	0	0	0
2307	City of Yoncalla	6/30/2015	Contribution	5.3	2.3	2,382	1,035	449	449	449	449	449	137	0	0	0
2307	City of Yoncalla	6/30/2014	Proportion	5.4	1.4	9,099	2,359	1,685	1,685	1,685	1,685	1,685	0	0	0	0
2307	City of Yoncalla	6/30/2014	Contribution	5.4	1.4	(4,045)	(1,049)	(749)	(749)	(749)	(749)	(749)	(300)	0	0	0
2307	City of Yoncalla	6/30/2013	Contribution	5.6	0.6	3,247	347	580	347	347	347	347	0	0	0	0
2308	City of North Powder	6/30/2017	Proportion	5.2	4.2	(2,255)	(1,821)	(434)	(434)	(434)	(434)	(434)	(434)	(434)	(85)	0
2308	City of North Powder	6/30/2017	Contribution	5.2	4.2	278	225	53	53	53	53	53	53	13	0	0
2308	City of North Powder	6/30/2016	Proportion	5.3	3.3	(2,340)	(1,456)	(442)	(442)	(442)	(442)	(442)	(130)	0	0	0
2308	City of North Powder	6/30/2016	Contribution	5.3	3.3	236	146	45	45	45	45	45	11	0	0	0
2308	City of North Powder	6/30/2015	Proportion	5.3	2.3	(2,173)	(943)	(410)	(410)	(410)	(410)	(410)	(123)	0	0	0
2308	City of North Powder	6/30/2015	Contribution	5.3	2.3	(343)	(148)	(65)	(65)	(65)	(65)	(65)	(18)	0	0	0
2308	City of North Powder	6/30/2014	Proportion	5.4	1.4	2,639	683	489	489	489	489	489	194	0	0	0
2308	City of North Powder	6/30/2014	Contribution	5.4	1.4	(1,878)	(486)	(348)	(348)	(348)	(348)	(348)	(138)	0	0	0
2308	City of North Powder	6/30/2013	Contribution	5.6	0.6	66	6	12	6	6	6	6	0	0	0	0
2309	City of Gearhart	6/30/2017	Proportion	5.2	4.2	(25,538)	(20,627)	(4,911)	(4,911)	(4,911)	(4,911)	(4,911)	(4,911)	(4,911)	(983)	0
2309	City of Gearhart	6/30/2017	Contribution	5.2	4.2	56,697	45,794	10,903	10,903	10,903	10,903	10,903	10,903	2,182	0	0
2309	City of Gearhart	6/30/2016	Proportion	5.3	3.3	(6,074)	(3,782)	(1,146)	(1,146)	(1,146)	(1,146)	(1,146)	(344)	0	0	0
2309	City of Gearhart	6/30/2016	Contribution	5.3	3.3	(281)	(175)	(53)	(53)	(53)	(53)	(53)	(16)	0	0	0
2309	City of Gearhart	6/30/2015	Proportion	5.3	2.3	(15,413)	(6,689)	(2,908)	(2,908)	(2,908)	(2,908)	(2,908)	(873)	0	0	0
2309	City of Gearhart	6/30/2015	Contribution	5.3	2.3	4,234	1,837	799	799	799	799	799	239	0	0	0
2309	City of Gearhart	6/30/2014	Proportion	5.4	1.4	(5,591)	(1,451)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	0	0	0	0
2309	City of Gearhart	6/30/2014	Contribution	5.4	1.4	(30,612)	(7,936)	(5,669)	(5,669)	(5,669)	(5,669)	(5,669)	(2,267)	0	0	0
2309	City of Gearhart	6/30/2013	Contribution	5.6	0.6	(26,034)	(2,789)	(4,649)	(2,789)	(2,789)	(2,789)	(2,789)	0	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	5.2	4.2	13,137	10,611	2,526	2,526	2,526	2,526	2,526	2,526	507	0	0
2501	Port of The Dalles	6/30/2017	Contribution	5.2	4.2	(11,644)	(9,405)	(2,239)	(2,239)	(2,239)	(2,239)	(2,239)	(2,239)	(449)	0	0
2501	Port of The Dalles	6/30/2016	Proportion	5.3	3.3	49,672	30,928	9,372	9,372	9,372	9,372	9,372	2,812	0	0	0
2501	Port of The Dalles	6/30/2016	Contribution	5.3	3.3	(12,326)	(7,674)	(2,326)	(2,326)	(2,326)	(2,326)	(2,326)	(696)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2501	Port of The Dalles	6/30/2015	Proportion	5.3	2.3	(424)	(184)	(80)	(80)	(80)	(24)	0	0	0
2501	Port of The Dalles	6/30/2015	Contribution	5.3	2.3	(5,975)	(2,594)	(1,127)	(1,127)	(1,127)	(340)	0	0	0
2501	Port of The Dalles	6/30/2014	Proportion	5.4	1.4	18,049	4,681	3,342	3,342	1,339	0	0	0	0
2501	Port of The Dalles	6/30/2014	Contribution	5.4	1.4	(10,234)	(2,654)	(1,895)	(1,895)	(759)	0	0	0	0
2501	Port of The Dalles	6/30/2013	Contribution	5.6	0.6	(739)	(79)	(132)	(79)	0	0	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	5.2	4.2	(130,098)	(105,079)	(25,019)	(25,019)	(25,019)	(25,019)	(25,019)	(5,003)	0
2507	Port of Astoria	6/30/2017	Contribution	5.2	4.2	32,118	25,941	6,177	6,177	6,177	6,177	6,177	1,233	0
2507	Port of Astoria	6/30/2016	Proportion	5.3	3.3	(36,655)	(22,201)	(6,727)	(6,727)	(6,727)	(6,727)	(2,020)	0	0
2507	Port of Astoria	6/30/2016	Contribution	5.3	3.3	43,208	26,904	8,152	8,152	8,152	8,152	2,448	0	0
2507	Port of Astoria	6/30/2015	Proportion	5.3	2.3	(22,250)	(9,656)	(4,198)	(4,198)	(4,198)	(1,260)	0	0	0
2507	Port of Astoria	6/30/2015	Contribution	5.3	2.3	32,440	14,077	6,121	6,121	6,121	1,835	0	0	0
2507	Port of Astoria	6/30/2014	Proportion	5.4	1.4	(30,675)	(7,951)	(5,681)	(5,681)	(2,270)	0	0	0	0
2507	Port of Astoria	6/30/2014	Contribution	5.4	1.4	7,367	1,911	1,364	1,364	547	0	0	0	0
2507	Port of Astoria	6/30/2013	Contribution	5.6	0.6	24,317	2,607	4,342	2,607	0	0	0	0	0
2508	Multnomah Drainage	6/30/2017	Proportion	5.2	4.2	157,090	126,880	30,210	30,210	30,210	30,210	30,210	6,040	0
2508	Multnomah Drainage	6/30/2017	Contribution	5.2	4.2	31,107	31,107	7,407	7,407	7,407	7,407	7,407	1,479	0
2508	Multnomah Drainage	6/30/2016	Proportion	5.3	3.3	166,401	103,609	31,396	31,396	31,396	31,396	9,421	0	0
2508	Multnomah Drainage	6/30/2016	Contribution	5.3	3.3	57,120	35,566	10,777	10,777	10,777	10,777	3,235	0	0
2508	Multnomah Drainage	6/30/2015	Proportion	5.3	2.3	86,729	37,637	16,364	16,364	16,364	4,909	0	0	0
2508	Multnomah Drainage	6/30/2015	Contribution	5.3	2.3	64,393	27,943	12,150	12,150	12,150	3,643	0	0	0
2508	Multnomah Drainage	6/30/2014	Proportion	5.4	1.4	37,592	9,748	6,961	6,961	2,787	0	0	0	0
2508	Multnomah Drainage	6/30/2014	Contribution	5.4	1.4	12,185	3,161	2,256	2,256	905	0	0	0	0
2508	Multnomah Drainage	6/30/2013	Contribution	5.6	0.6	54,825	5,875	9,790	5,875	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	5.2	4.2	(4,456)	(4,456)	(1,061)	(1,061)	(1,061)	(1,061)	(1,061)	(212)	0
2510	Horsefly Irrigation District	6/30/2017	Contribution	5.2	4.2	7,594	6,134	1,460	1,460	1,460	1,460	294	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	5.3	3.3	(11,163)	(6,951)	(2,106)	(2,106)	(2,106)	(633)	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Contribution	5.3	3.3	9,835	6,123	1,856	1,856	1,856	555	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Proportion	5.3	2.3	41,041	17,809	7,744	7,744	7,744	2,321	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Contribution	5.3	2.3	4,619	2,003	872	872	872	259	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Proportion	5.4	1.4	(10,380)	(2,692)	(1,922)	(1,922)	(770)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Contribution	5.4	1.4	3,677	953	681	681	272	0	0	0	0
2510	Horsefly Irrigation District	6/30/2013	Contribution	5.6	0.6	3,121	336	557	336	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	5.2	4.2	46,529	37,581	8,948	8,948	8,948	8,948	8,948	1,789	0
2511	Grants Pass Irrigation District	6/30/2017	Contribution	5.2	4.2	(3,819)	(3,085)	(734)	(734)	(734)	(734)	(149)	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	5.3	3.3	(9,708)	(6,044)	(1,832)	(1,832)	(1,832)	(548)	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Contribution	5.3	3.3	5,920	3,686	1,117	1,117	1,117	335	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	2.3	(51,491)	(22,346)	(9,715)	(9,715)	(9,715)	(2,916)	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	2.3	5,125	2,224	967	967	290	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	1.4	(6,868)	(1,780)	(1,272)	(1,272)	(508)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2014	Contribution	5.4	1.4	(20,858)	(5,406)	(3,863)	(3,863)	(1,543)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2013	Contribution	5.6	0.6	(22,390)	(2,400)	(3,998)	(2,400)	0	0	0	0	0
2512	Port of Portland	6/30/2017	Proportion	5.2	4.2	1,631,001	1,317,347	313,654	313,654	313,654	313,654	313,654	62,731	0
2512	Port of Portland	6/30/2017	Contribution	5.2	4.2	(1,063,273)	(858,797)	(204,476)	(204,476)	(204,476)	(204,476)	(204,476)	(40,893)	0
2512	Port of Portland	6/30/2016	Proportion	5.3	3.3	(3,646,427)	(2,270,417)	(688,005)	(688,005)	(688,005)	(688,005)	(206,402)	0	0
2512	Port of Portland	6/30/2016	Contribution	5.3	3.3	(929,592)	(578,802)	(175,395)	(175,395)	(175,395)	(175,395)	(52,617)	0	0
2512	Port of Portland	6/30/2015	Proportion	5.3	2.3	3,964,238	1,720,331	747,969	747,969	747,969	224,393	0	0	0
2512	Port of Portland	6/30/2015	Contribution	5.3	2.3	(1,093,264)	(474,436)	(206,276)	(206,276)	(206,276)	(61,884)	0	0	0
2512	Port of Portland	6/30/2014	Proportion	5.4	1.4	(176,499)	(45,759)	(32,685)	(32,685)	(13,074)	0	0	0	0
2512	Port of Portland	6/30/2014	Contribution	5.4	1.4	(1,624,908)	(421,272)	(300,909)	(300,909)	(120,363)	0	0	0	0
2512	Port of Portland	6/30/2013	Contribution	5.6	0.6	(1,040,775)	(111,510)	(185,853)	(111,510)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	5.2	4.2	246,452	58,679	58,679	58,679	58,679	58,679	58,679	11,736	0
2513	Port of Coos Bay	6/30/2017	Contribution	5.2	4.2	45,675	36,891	8,784	8,784	8,784	8,784	8,784	1,755	0
2513	Port of Coos Bay	6/30/2016	Proportion	5.3	3.3	(6,424)	(10,316)	(1,946)	(1,946)	(1,946)	(586)	0	0	0
2513	Port of Coos Bay	6/30/2016	Contribution	5.3	3.3	44,495	27,705	8,395	8,395	8,395	2,520	0	0	0
2513	Port of Coos Bay	6/30/2015	Proportion	5.3	2.3	(151,625)	(65,801)	(28,608)	(28,608)	(28,608)	(8,585)	0	0	0
2513	Port of Coos Bay	6/30/2015	Contribution	5.3	2.3	16,832	7,304	3,176	3,176	3,176	952	0	0	0
2513	Port of Coos Bay	6/30/2014	Proportion	5.4	1.4	(4,678)	(1,214)	(866)	(866)	(348)	0	0	0	0
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	1.4	(72,026)	(18,674)	(13,338)	(13,338)	(5,336)	0	0	0	0
2513	Port of Coos Bay	6/30/2013	Contribution	5.6	0.6	(33,333)	(3,573)	(5,952)	(3,573)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	5.2	4.2	(397,840)	(321,332)	(76,508)	(76,508)	(76,508)	(76,508)	(76,508)	(15,300)	0
2515	Klamath County Fire District 1	6/30/2017	Contribution	5.2	4.2	(161,774)	(130,664)	(31,110)	(31,110)	(31,110)	(31,110)	(31,110)	(6,224)	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	5.3	3.3	(279,118)	(173,790)	(52,664)	(52,664)	(52,664)	(52,664)	(15,798)	0	0
2515	Klamath County Fire District 1	6/30/2016	Contribution	5.3	3.3	(80,901)	(50,373)	(15,264)	(15,264)	(15,264)	(4,581)	0	0	0
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	2.3	(626,486)	(271,871)	(118,205)	(118,205)	(118,205)	(35,461)	0	0	0
2515	Klamath County Fire District 1	6/30/2015	Contribution	5.3	2.3	252,737	109,679	47,686	47,686	47,686	14,307	0	0	0
2515	Klamath County Fire District 1	6/30/2014	Proportion	5.4	1.4	(278,267)	(72,143)	(51,531)	(51,531)	(20,612)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2515	Klamath County Fire District 1	6/30/2014	Contribution	5.4	1.4	(768,022)	(199,118)	(142,226)	(142,226)	(56,892)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2013	Contribution	5.6	0.6	(428,637)	(45,927)	(76,542)	(45,927)	(45,927)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	5.2	4.2	(230,166)	(185,903)	(44,263)	(44,263)	(44,263)	(44,263)	(44,263)	(8,851)	0
2518	Clackamas County Housing Authority	6/30/2017	Contribution	5.2	4.2	109,148	88,158	20,990	20,990	20,990	20,990	20,990	4,198	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	5.3	3.3	(144,335)	(89,869)	(27,233)	(27,233)	(27,233)	(27,233)	(8,170)	0	0
2518	Clackamas County Housing Authority	6/30/2016	Contribution	5.3	3.3	57,811	35,995	10,908	10,908	10,908	10,908	3,271	0	0
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	2.3	(135,008)	(58,589)	(25,473)	(25,473)	(25,473)	(7,643)	0	0	0
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	2.3	38,805	16,839	7,322	7,322	7,322	2,195	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	1.4	29,011	7,523	5,372	5,372	2,151	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	1.4	(94,843)	(24,587)	(17,564)	(17,564)	(7,023)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2013	Contribution	5.6	0.6	3,820	410	682	410	0	0	0	0	0
2519	Home Forward	6/30/2017	Proportion	5.2	4.2	(1,192,585)	(963,242)	(229,343)	(229,343)	(229,343)	(229,343)	(229,343)	(45,870)	0
2519	Home Forward	6/30/2017	Contribution	5.2	4.2	(122,353)	(98,824)	(23,529)	(23,529)	(23,529)	(23,529)	(4,708)	0	0
2519	Home Forward	6/30/2016	Proportion	5.3	3.3	(466,882)	(290,700)	(88,091)	(88,091)	(88,091)	(26,427)	0	0	0
2519	Home Forward	6/30/2016	Contribution	5.3	3.3	(142,708)	(88,856)	(26,926)	(26,926)	(26,926)	(8,078)	0	0	0
2519	Home Forward	6/30/2015	Proportion	5.3	2.3	240,669	104,442	45,409	45,409	13,624	0	0	0	0
2519	Home Forward	6/30/2015	Contribution	5.3	2.3	(100,900)	(43,786)	(19,038)	(19,038)	(19,038)	(5,710)	0	0	0
2519	Home Forward	6/30/2014	Proportion	5.4	1.4	(125,994)	(32,666)	(23,332)	(23,332)	(9,334)	0	0	0	0
2519	Home Forward	6/30/2014	Contribution	5.4	1.4	(462,528)	(119,916)	(85,653)	(85,653)	(34,263)	0	0	0	0
2519	Home Forward	6/30/2013	Contribution	5.6	0.6	(200,770)	(35,852)	(21,510)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	5.2	4.2	(4,621,158)	(3,732,474)	(888,684)	(888,684)	(888,684)	(888,684)	(888,684)	(177,738)	0
2521	League of Oregon Cities	6/30/2017	Contribution	5.2	4.2	56,569	45,690	10,879	10,879	10,879	2,174	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	5.3	3.3	(68,180)	(42,452)	(12,864)	(12,864)	(12,864)	(3,860)	0	0	0
2521	League of Oregon Cities	6/30/2016	Contribution	5.3	3.3	70,663	43,998	13,333	13,333	13,333	3,999	0	0	0
2521	League of Oregon Cities	6/30/2015	Proportion	5.3	2.3	(88,167)	(38,261)	(16,635)	(16,635)	(4,991)	0	0	0	0
2521	League of Oregon Cities	6/30/2015	Contribution	5.3	2.3	48,675	21,123	9,184	9,184	2,755	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	1.4	(1,852)	(480)	(343)	(343)	(137)	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	1.4	(29,135)	(7,553)	(5,395)	(5,395)	(2,158)	0	0	0	0
2521	League of Oregon Cities	6/30/2013	Contribution	5.6	0.6	(19,206)	(2,058)	(4,430)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	5.2	4.2	654,736	528,825	125,911	125,911	125,911	125,911	25,181	0	0
2522	Lane Council of Governments	6/30/2017	Contribution	5.2	4.2	(100,940)	81,528	19,412	19,412	19,412	19,412	3,880	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	5.3	3.3	(629,865)	(392,181)	(118,842)	(118,842)	(118,842)	(35,655)	0	0	0
2522	Lane Council of Governments	6/30/2016	Contribution	5.3	3.3	304,356	189,504	57,426	57,426	57,426	17,226	0	0	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	2.3	732,756	317,988	138,256	138,256	138,256	41,476	0	0	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	2.3	196,195	85,141	37,018	37,018	11,105	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	1.4	(320,949)	(83,209)	(59,435)	(59,435)	(23,774)	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	1.4	(271,259)	(70,327)	(50,233)	(50,233)	(20,094)	0	0	0	0
2522	Lane Council of Governments	6/30/2013	Contribution	5.6	0.6	(217,376)	(23,291)	(38,817)	(23,291)	0	0	0	0	0
2526	Clatskanie PUD	6/30/2017	Proportion	5.2	4.2	(159,099)	(128,503)	(30,596)	(30,596)	(30,596)	(30,596)	(30,596)	(6,119)	0
2526	Clatskanie PUD	6/30/2017	Contribution	5.2	4.2	148,246	119,737	28,509	28,509	28,509	28,509	5,701	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	5.3	3.3	(90,391)	(56,281)	(17,055)	(17,055)	(17,055)	(5,116)	0	0	0
2526	Clatskanie PUD	6/30/2016	Contribution	5.3	3.3	148,898	92,710	28,094	28,094	28,094	8,428	0	0	0
2526	Clatskanie PUD	6/30/2015	Proportion	5.3	2.3	(203,684)	(88,391)	(38,431)	(38,431)	(38,431)	(11,529)	0	0	0
2526	Clatskanie PUD	6/30/2015	Contribution	5.3	2.3	166,337	72,185	31,384	31,384	31,384	9,417	0	0	0
2526	Clatskanie PUD	6/30/2014	Proportion	5.4	1.4	(143,594)	(37,230)	(26,591)	(26,591)	(10,639)	0	0	0	0
2526	Clatskanie PUD	6/30/2014	Contribution	5.4	1.4	(22,389)	(5,805)	(4,146)	(4,146)	(1,659)	0	0	0	0
2526	Clatskanie PUD	6/30/2013	Contribution	5.6	0.6	40,074	4,294	7,156	4,294	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	5.2	4.2	(487,624)	(393,850)	(93,774)	(93,774)	(93,774)	(93,774)	(18,754)	0	0
2527	Deschutes Valley Water District	6/30/2017	Contribution	5.2	4.2	45,606	36,836	8,770	8,770	8,770	8,770	1,756	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	5.3	3.3	40,347	25,121	7,613	7,613	7,613	2,282	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Contribution	5.3	3.3	14,169	8,823	2,673	2,673	2,673	804	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	2.3	(266,795)	(115,778)	(50,339)	(50,339)	(50,339)	(15,100)	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	2.3	56,720	24,614	10,702	10,702	3,210	0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	1.4	(328)	(84)	(61)	(61)	(23)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Contribution	5.4	1.4	(39,250)	(10,174)	(7,269)	(7,269)	(2,905)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2013	Contribution	5.6	0.6	(6,395)	(685)	(1,142)	(685)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	5.2	4.2	(101,644)	(82,097)	(19,547)	(19,547)	(19,547)	(19,547)	(3,909)	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Contribution	5.2	4.2	46,771	37,777	8,994	8,994	8,994	8,994	1,801	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	5.3	3.3	(171,171)	(106,579)	(32,296)	(32,296)	(32,296)	(9,691)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Contribution	5.3	3.3	(12,462)	(7,760)	(2,351)	(2,351)	(2,351)	(707)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	2.3	(118,027)	(51,220)	(22,269)	(22,269)	(22,269)	(6,682)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	2.3	13,263	5,757	2,502	2,502	753	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	1.4	74,726	19,374	13,838	13,838	5,536	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	1.4	(126,582)	(32,818)	(23,441)	(23,441)	(9,377)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2013	Contribution	5.6	0.6	34,920	6,236	3,740	3,740	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	5.2	4.2	(35,292)	(28,505)	(6,787)	(6,787)	(6,787)	(6,787)	(1,357)	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2529	East Fork Irrigation District	6/30/2017	Contribution	5.2	4.2	6,018	4,861	1,157	1,157	1,157	1,157	1,157	233	0
2529	East Fork Irrigation District	6/30/2016	Proportion	5.3	3.3	39,747	24,749	7,499	7,499	7,499	7,499	7,499	2,252	0
2529	East Fork Irrigation District	6/30/2016	Contribution	5.3	3.3	1,630	1,014	308	308	308	308	90	0	0
2529	East Fork Irrigation District	6/30/2015	Proportion	5.3	2.3	(7,641)	(3,315)	(1,442)	(1,442)	(1,442)	(431)	0	0	0
2529	East Fork Irrigation District	6/30/2015	Contribution	5.3	2.3	7,865	3,413	1,484	1,484	1,484	445	0	0	0
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	1.4	1,059	275	196	196	79	0	0	0	0
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	1.4	1,821	473	337	337	136	0	0	0	0
2529	East Fork Irrigation District	6/30/2013	Contribution	5.6	0.6	5,085	908	545	0	0	0	0	0	0
2530	River Road Water District	6/30/2017	Proportion	5.2	4.2	(29,452)	(23,788)	(5,664)	(5,664)	(5,664)	(5,664)	(5,664)	(1,132)	0
2530	River Road Water District	6/30/2017	Contribution	5.2	4.2	(41,997)	(33,921)	(8,076)	(8,076)	(8,076)	(8,076)	(8,076)	(1,617)	0
2530	River Road Water District	6/30/2016	Proportion	5.3	3.3	(41,167)	(25,633)	(7,767)	(7,767)	(7,767)	(7,767)	(2,332)	0	0
2530	River Road Water District	6/30/2016	Contribution	5.3	3.3	(33,824)	(21,060)	(6,382)	(6,382)	(6,382)	(6,382)	(1,914)	0	0
2530	River Road Water District	6/30/2015	Proportion	5.3	2.3	(56,703)	(24,606)	(10,699)	(10,699)	(10,699)	(3,208)	0	0	0
2530	River Road Water District	6/30/2015	Contribution	5.3	2.3	(37,159)	(16,126)	(7,011)	(7,011)	(2,104)	0	0	0	0
2530	River Road Water District	6/30/2014	Proportion	5.4	1.4	(1,468)	(380)	(272)	(272)	(108)	0	0	0	0
2530	River Road Water District	6/30/2014	Contribution	5.4	1.4	(52,306)	(13,562)	(9,686)	(9,686)	(3,876)	0	0	0	0
2530	River Road Water District	6/30/2013	Contribution	5.6	0.6	(43,634)	(4,674)	(7,792)	(4,674)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	5.2	4.2	(327,003)	(264,118)	(62,885)	(62,885)	(62,885)	(62,885)	(62,885)	(12,578)	0
2531	Oregon School Boards Association	6/30/2017	Contribution	5.2	4.2	56,546	45,672	10,874	10,874	10,874	10,874	10,874	2,176	0
2531	Oregon School Boards Association	6/30/2016	Proportion	5.3	3.3	(85,529)	(53,253)	(16,138)	(16,138)	(16,138)	(16,138)	(4,839)	0	0
2531	Oregon School Boards Association	6/30/2016	Contribution	5.3	3.3	123,380	76,822	23,279	23,279	23,279	23,279	6,985	0	0
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	2.3	(201,281)	(87,347)	(37,978)	(37,978)	(11,391)	0	0	0	0
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	2.3	97,670	42,386	18,428	18,428	18,428	5,530	0	0	0
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	1.4	73,781	19,129	13,663	13,663	5,466	0	0	0	0
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	1.4	(113,425)	(29,405)	(21,005)	(21,005)	(8,400)	0	0	0	0
2531	Oregon School Boards Association	6/30/2013	Contribution	5.6	0.6	(52,027)	(9,291)	(5,572)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	5.2	4.2	(176,025)	(142,174)	(33,851)	(33,851)	(33,851)	(33,851)	(33,851)	(6,770)	0
2533	Owyhee Irrigation District	6/30/2017	Contribution	5.2	4.2	93,659	75,648	18,011	18,011	18,011	18,011	18,011	3,604	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	5.3	3.3	(234,973)	(146,303)	(44,335)	(44,335)	(44,335)	(44,335)	(13,298)	0	0
2533	Owyhee Irrigation District	6/30/2016	Contribution	5.3	3.3	88,296	54,976	16,660	16,660	16,660	16,660	4,996	0	0
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	2.3	(373,606)	(162,130)	(70,492)	(70,492)	(70,492)	(21,146)	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Contribution	5.3	2.3	75,834	32,910	14,308	14,308	14,308	4,294	0	0	0
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4	1.4	(46,078)	(11,946)	(8,533)	(8,533)	(3,413)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2014	Contribution	5.4	1.4	12,614	3,270	2,336	2,336	934	0	0	0	0
2533	Owyhee Irrigation District	6/30/2013	Contribution	5.6	0.6	61,844	6,624	11,044	6,624	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2535	Athens Cemetery Maintenance District 1	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Contribution	5.2	4.2	199	161	38	38	38	38	38	9	0
2536	Valley View Cemetery	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Contribution	5.4	1.4	2,671	691	495	495	196	0	0	0	0
2536	Valley View Cemetery	6/30/2013	Contribution	5.6	0.6	2,376	256	424	256	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	5.2	4.2	180,371	145,684	34,687	34,687	34,687	34,687	34,687	6,936	0
2538	Clackamas Vector Control	6/30/2017	Contribution	5.2	4.2	(9,703)	(7,837)	(1,866)	(1,866)	(1,866)	(1,866)	(1,866)	(373)	0
2538	Clackamas Vector Control	6/30/2016	Proportion	5.3	3.3	(181,143)	(112,787)	(34,178)	(34,178)	(34,178)	(34,178)	(10,253)	0	0
2538	Clackamas Vector Control	6/30/2016	Contribution	5.3	3.3	16,696	5,060	5,060	5,060	5,060	5,060	1,516	0	0
2538	Clackamas Vector Control	6/30/2015	Proportion	5.3	2.3	(2,812)	(1,219)	(531)	(531)	(157)	0	0	0	0
2538	Clackamas Vector Control	6/30/2015	Contribution	5.3	2.3	6,392	2,774	1,206	1,206	362	0	0	0	0
2538	Clackamas Vector Control	6/30/2014	Proportion	5.4	1.4	2,748	712	509	509	203	0	0	0	0
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	1.4	1,373	357	254	254	103	0	0	0	0
2538	Clackamas Vector Control	6/30/2013	Contribution	5.6	0.6	13,204	1,414	2,358	1,414	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	5.2	4.2	98,245	79,352	18,893	18,893	18,893	18,893	18,893	3,780	0
2540	West Extension Irrigation District	6/30/2017	Contribution	5.2	4.2	(13,571)	(10,961)	(2,610)	(2,610)	(2,610)	(2,610)	(521)	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	5.3	3.3	(69,880)	(43,510)	(13,185)	(13,185)	(13,185)	(13,185)	(3,955)	0	0
2540	West Extension Irrigation District	6/30/2016	Contribution	5.3	3.3	1,254	780	237	237	237	69	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	2.3	(21,454)	(9,310)	(4,048)	(4,048)	(4,048)	(1,214)	0	0	0
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	2.3	(9,044)	(3,926)	(1,706)	(1,706)	(1,706)	(514)	0	0	0
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	1.4	3,267	847	605	605	242	0	0	0	0
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	1.4	(10,384)	(2,692)	(1,923)	(1,923)	(769)	0	0	0	0
2540	West Extension Irrigation District	6/30/2013	Contribution	5.6	0.6	(2,098)	(223)	(375)	(223)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	5.2	4.2	(42,619)	(34,423)	(8,196)	(8,196)	(8,196)	(8,196)	(8,196)	(1,639)	0
2541	Jackson County Vector Control District	6/30/2017	Contribution	5.2	4.2	1,733	1,400	333	333	333	333	333	68	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	5.3	3.3	105,085	65,431	19,827	19,827	19,827	19,827	5,950	0	0
2541	Jackson County Vector Control District	6/30/2016	Contribution	5.3	3.3	(4,492)	(2,796)	(848)	(848)	(848)	(848)	(252)	0	0
2541	Jackson County Vector Control District	6/30/2015	Proportion	5.3	2.3	(135,323)	(58,724)	(25,533)	(25,533)	(25,533)	(7,658)	0	0	0
2541	Jackson County Vector Control District	6/30/2015	Contribution	5.3	2.3	8,797	3,817	1,660	1,660	1,660	497	0	0	0
2541	Jackson County Vector Control District	6/30/2014	Proportion	5.4	1.4	21,352	5,536	3,954	3,954	1,582	0	0	0	0
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	1.4	(23,450)	(6,078)	(4,343)	(4,343)	(1,735)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2013	Contribution	5.6	0.6	4,144	444	740	444	0	0	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	5.2	4.2	803	649	154	154	154	154	154	33	0
2542	Rainbow Water District	6/30/2017	Contribution	5.2	4.2	22,176	17,911	4,265	4,265	4,265	4,265	851	0	0
2542	Rainbow Water District	6/30/2016	Proportion	5.3	3.3	(14,303)	(8,905)	(2,699)	(2,699)	(2,699)	(808)	0	0	0
2542	Rainbow Water District	6/30/2016	Contribution	5.3	3.3	22,069	13,741	4,164	4,164	4,164	1,249	0	0	0
2542	Rainbow Water District	6/30/2015	Proportion	5.3	2.3	(68,206)	(29,599)	(12,869)	(12,869)	(12,869)	(3,861)	0	0	0
2542	Rainbow Water District	6/30/2015	Contribution	5.3	2.3	16,158	7,011	3,049	3,049	913	0	0	0	0
2542	Rainbow Water District	6/30/2014	Proportion	5.4	1.4	6,597	1,709	1,222	1,222	487	0	0	0	0
2542	Rainbow Water District	6/30/2014	Contribution	5.4	1.4	(25,085)	(6,505)	(4,645)	(4,645)	(1,860)	0	0	0	0
2542	Rainbow Water District	6/30/2013	Contribution	5.6	0.6	(6,693)	(718)	(1,195)	(718)	0	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	83,156	67,164	15,992	15,992	15,992	15,992	15,992	3,196	0
2544	Santa Clara Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	20,395	16,473	3,922	3,922	3,922	3,922	785	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(102,927)	(64,087)	(19,420)	(19,420)	(19,420)	(5,827)	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	20,622	12,840	3,891	3,891	3,891	1,167	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(28,553)	(12,392)	(5,387)	(5,387)	(5,387)	(1,618)	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	1,011	438	191	191	56	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	38,208	9,904	7,076	7,076	2,828	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(6,003)	(1,555)	(1,112)	(1,112)	(443)	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	17,044	1,824	3,044	1,824	0	0	0	0	0
2545	Council of Governments	6/30/2017	Proportion	5.2	4.2	(770,912)	(622,660)	(148,252)	(148,252)	(148,252)	(148,252)	(148,252)	(29,652)	0
2545	Council of Governments	6/30/2017	Contribution	5.2	4.2	(63,639)	(51,401)	(12,238)	(12,238)	(12,238)	(12,238)	(2,449)	0	0
2545	Council of Governments	6/30/2016	Proportion	5.3	3.3	(86,568)	(53,900)	(16,334)	(16,334)	(16,334)	(4,898)	0	0	0
2545	Council of Governments	6/30/2016	Contribution	5.3	3.3	2,611	1,625	493	493	493	146	0	0	0
2545	Council of Governments	6/30/2015	Proportion	5.3	2.3	(86,250)	(37,428)	(16,274)	(16,274)	(16,274)	(4,880)	0	0	0
2545	Council of Governments	6/30/2015	Contribution	5.3	2.3	52,648	22,846	9,934	9,934	2,978	0	0	0	0
2545	Council of Governments	6/30/2014	Proportion	5.4	1.4	190,597	49,413	35,296	35,296	14,117	0	0	0	0
2545	Council of Governments	6/30/2014	Contribution	5.4	1.4	(189,549)	(49,141)	(35,102)	(35,102)	(14,039)	0	0	0	0
2545	Council of Governments	6/30/2013	Contribution	5.6	0.6	5,028	538	898	538	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	5.2	4.2	(107,245)	(86,621)	(20,624)	(20,624)	(20,624)	(20,624)	(20,624)	(4,125)	0
2549	Rogue River Fire District	6/30/2017	Contribution	5.2	4.2	38,933	31,446	7,487	7,487	7,487	7,487	1,498	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	5.3	3.3	95,024	59,166	17,929	17,929	17,929	5,379	0	0	0
2549	Rogue River Fire District	6/30/2016	Contribution	5.3	3.3	8,609	5,361	1,624	1,624	1,624	489	0	0	0
2549	Rogue River Fire District	6/30/2015	Proportion	5.3	2.3	(69,612)	(30,210)	(13,134)	(13,134)	(13,134)	(3,942)	0	0	0
2549	Rogue River Fire District	6/30/2015	Contribution	5.3	2.3	32,710	14,194	6,172	6,172	1,850	0	0	0	0
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	1.4	54,659	14,171	10,122	10,122	4,049	0	0	0	0
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	1.4	(13,699)	(3,551)	(2,537)	(2,537)	(1,014)	0	0	0	0
2549	Rogue River Fire District	6/30/2013	Contribution	5.6	0.6	18,356	1,966	3,278	1,966	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	5.2	4.2	(39,326)	(31,763)	(7,563)	(7,563)	(7,563)	(7,563)	(1,511)	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Contribution	5.2	4.2	32,546	26,287	6,259	6,259	6,259	1,251	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	5.3	3.3	(97,497)	(60,705)	(18,396)	(18,396)	(18,396)	(5,517)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Contribution	5.3	3.3	38,521	23,985	7,268	7,268	7,268	2,181	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	2.3	(72,659)	(31,532)	(13,709)	(13,709)	(13,709)	(4,114)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Contribution	5.3	2.3	28,447	12,346	5,367	5,367	1,612	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2014	Proportion	5.4	1.4	(9,881)	(2,561)	(1,830)	(1,830)	(731)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2550	Nyssa Road Assessment District 2	6/30/2014	Contribution	5.4	1.4	31,154	8,078	5,769	5,769	2,309	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2013	Contribution	5.6	0.6	21,171	2,266	3,781	2,266	0	0	0	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	5.2	4.2	(7,573)	(6,117)	(1,456)	(1,456)	(1,456)	(1,456)	(1,456)	(293)	0
2551	Sandy Fire Department	6/30/2017	Contribution	5.2	4.2	44,093	35,614	8,479	8,479	8,479	8,479	8,479	1,698	0
2551	Sandy Fire Department	6/30/2016	Proportion	5.3	3.3	84,708	52,742	15,983	15,983	15,983	15,983	4,793	0	0
2551	Sandy Fire Department	6/30/2016	Contribution	5.3	3.3	14,423	8,981	2,721	2,721	2,721	818	0	0	0
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	2.3	(52,001)	(22,565)	(9,812)	(9,812)	(9,812)	(2,941)	0	0	0
2551	Sandy Fire Department	6/30/2015	Contribution	5.3	2.3	26,673	11,574	5,033	5,033	5,033	1,508	0	0	0
2551	Sandy Fire Department	6/30/2014	Proportion	5.4	1.4	(91,689)	(23,773)	(16,979)	(16,979)	(6,794)	0	0	0	0
2551	Sandy Fire Department	6/30/2014	Contribution	5.4	1.4	23,179	6,011	4,292	4,292	1,719	0	0	0	0
2551	Sandy Fire Department	6/30/2013	Contribution	5.6	0.6	(1,396)	(151)	(249)	(151)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	5.2	4.2	(131,073)	(105,867)	(25,206)	(25,206)	(25,206)	(25,206)	(5,043)	0	0
2552	Winston-Dillard Fire District	6/30/2017	Contribution	5.2	4.2	55,527	44,849	10,678	10,678	10,678	10,678	2,137	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	5.3	3.3	17,573	10,941	3,316	3,316	3,316	993	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Contribution	5.3	3.3	61,871	38,523	11,674	11,674	11,674	3,501	0	0	0
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	2.3	(324,750)	(140,928)	(61,274)	(61,274)	(61,274)	(18,380)	0	0	0
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	2.3	107,214	46,527	20,229	20,229	20,229	6,069	0	0	0
2552	Winston-Dillard Fire District	6/30/2014	Proportion	5.4	1.4	12,219	3,167	2,263	2,263	904	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2014	Contribution	5.4	1.4	27,099	7,027	5,018	5,018	2,009	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2013	Contribution	5.6	0.6	116,400	12,470	20,786	12,470	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(9,517)	(7,687)	(1,830)	(1,830)	(1,830)	(1,830)	(367)	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	13,279	10,725	2,554	2,554	2,554	509	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(16,996)	(10,582)	(3,207)	(3,207)	(3,207)	(961)	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	18,163	11,309	3,427	3,427	3,427	1,028	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(14,073)	(6,108)	(2,655)	(2,655)	(798)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	11,488	4,984	2,168	2,168	648	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	3,469	901	642	642	259	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(108)	(28)	(20)	(20)	(8)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,941	206	347	206	0	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	5.2	4.2	28,306	22,863	5,443	5,443	5,443	5,443	1,091	0	0
2555	Monroe Fire Department	6/30/2017	Contribution	5.2	4.2	(110)	(89)	(21)	(21)	(21)	(5)	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	5.3	3.3	322	200	61	61	61	17	0	0	0
2555	Monroe Fire Department	6/30/2016	Contribution	5.3	3.3	1,834	1,142	346	346	346	104	0	0	0
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	2.3	(508)	(220)	(96)	(96)	(28)	0	0	0	0
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	2.3	1,525	661	288	288	288	85	0	0	0
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	1.4	1,529	397	283	283	114	0	0	0	0
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	1.4	92	24	17	17	7	0	0	0	0
2555	Monroe Fire Department	6/30/2013	Contribution	5.6	0.6	1,779	189	318	189	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Proportion	5.2	4.2	142,563	115,147	27,416	27,416	27,416	27,416	5,483	0	0
2556	Jackson County Fire District 5	6/30/2017	Contribution	5.2	4.2	(114,160)	(82,206)	(21,954)	(21,954)	(21,954)	(21,954)	(4,390)	0	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	5.3	3.3	361,043	224,801	68,121	68,121	68,121	68,121	20,438	0	0
2556	Jackson County Fire District 5	6/30/2016	Contribution	5.3	3.3	(46,525)	(28,969)	(8,778)	(8,778)	(8,778)	(2,635)	0	0	0
2556	Jackson County Fire District 5	6/30/2015	Proportion	5.3	2.3	(367,968)	(159,692)	(69,432)	(69,432)	(69,432)	(20,828)	0	0	0
2556	Jackson County Fire District 5	6/30/2015	Contribution	5.3	2.3	(5,498)	(2,387)	(1,037)	(1,037)	(1,037)	(313)	0	0	0
2556	Jackson County Fire District 5	6/30/2014	Proportion	5.4	1.4	(28,580)	(7,408)	(5,293)	(5,293)	(2,115)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	1.4	(171,852)	(44,556)	(31,824)	(31,824)	(12,732)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2013	Contribution	5.6	0.6	(119,886)	(12,846)	(21,408)	(12,846)	0	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	5.2	4.2	149,625	120,851	28,774	28,774	28,774	28,774	5,755	0	0
2557	Estacada Fire Department	6/30/2017	Contribution	5.2	4.2	(81,724)	(66,008)	(15,716)	(15,716)	(15,716)	(3,144)	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	5.3	3.3	169,529	105,555	31,987	31,987	31,987	9,594	0	0	0
2557	Estacada Fire Department	6/30/2016	Contribution	5.3	3.3	(36,090)	(57,964)	(10,937)	(10,937)	(10,937)	(3,279)	0	0	0
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	2.3	100,344	43,545	18,933	18,933	18,933	5,679	0	0	0
2557	Estacada Fire Department	6/30/2015	Contribution	5.3	2.3	(63,604)	(27,601)	(12,001)	(12,001)	(3,599)	0	0	0	0
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	1.4	84,701	21,961	15,685	15,685	6,276	0	0	0	0
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	1.4	(56,115)	(14,547)	(10,392)	(10,392)	(4,155)	0	0	0	0
2557	Estacada Fire Department	6/30/2013	Contribution	5.6	0.6	(9,011)	(966)	(1,609)	(966)	0	0	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	5.2	4.2	(205,674)	(166,121)	(39,553)	(39,553)	(39,553)	(39,553)	(7,909)	0	0
2559	Keizer Fire Department	6/30/2017	Contribution	5.2	4.2	103,791	83,831	19,960	19,960	19,960	19,960	3,991	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	5.3	3.3	338,067	210,495	63,786	63,786	63,786	19,137	0	0	0
2559	Keizer Fire Department	6/30/2016	Contribution	5.3	3.3	(6,634)	(4,130)	(1,252)	(1,252)	(1,252)	(374)	0	0	0
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	2.3	(233,320)	(101,251)	(44,023)	(44,023)	(44,023)	(13,205)	0	0	0
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	2.3	49,803	21,612	9,397	9,397	2,818	0	0	0	0
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	1.4	104,006	26,966	19,260	19,260	7,706	0	0	0	0
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	1.4	(95,238)	(24,690)	(17,637)	(17,637)	(7,053)	0	0	0	0
2559	Keizer Fire Department	6/30/2013	Contribution	5.6	0.6	(4,998)	(538)	(892)	(538)	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(13,692)	(11,059)	(2,633)	(2,633)	(2,633)	(2,633)	(527)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2561	Jefferson Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	11,627	9,391	2,236	2,236	2,236	2,236	2,236	447	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	21,625	13,465	4,080	4,080	4,080	4,080	1,225	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(1,983)	(1,235)	(374)	(374)	(374)	(374)	(113)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(27,575)	(11,966)	(5,203)	(5,203)	(5,203)	(1,560)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(1,036)	(451)	(195)	(195)	(195)	(61)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	16,481	4,273	3,052	3,052	1,221	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(21,444)	(5,560)	(3,971)	(3,971)	(1,589)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(9,296)	(996)	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2017	Proportion	5.2	4.2	(2,713)	(2,191)	(522)	(522)	(522)	(522)	(103)	0	0
2562	WyEast Fire District	6/30/2017	Contribution	5.2	4.2	20,227	16,337	3,890	3,890	3,890	3,890	777	0	0
2562	WyEast Fire District	6/30/2016	Proportion	5.3	3.3	(1,952)	(1,216)	(368)	(368)	(368)	(368)	(112)	0	0
2562	WyEast Fire District	6/30/2016	Contribution	5.3	3.3	15,111	9,409	2,851	2,851	2,851	856	0	0	0
2562	WyEast Fire District	6/30/2015	Proportion	5.3	2.3	(95,632)	(41,500)	(18,044)	(18,044)	(18,044)	(5,412)	0	0	0
2562	WyEast Fire District	6/30/2015	Contribution	5.3	2.3	13,004	5,642	2,454	2,454	734	0	0	0	0
2562	WyEast Fire District	6/30/2014	Proportion	5.4	1.4	4,783	1,239	886	886	353	0	0	0	0
2562	WyEast Fire District	6/30/2014	Contribution	5.4	1.4	(3,781)	(981)	(700)	(700)	(281)	0	0	0	0
2562	WyEast Fire District	6/30/2013	Contribution	5.6	0.6	(591)	(61)	(106)	(61)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	5.2	4.2	47,425	38,305	9,120	9,120	9,120	9,120	1,825	0	0
2563	Central Oregon Irrigation District	6/30/2017	Contribution	5.2	4.2	30,783	24,863	5,920	5,920	5,920	5,920	1,183	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	5.3	3.3	(65,320)	(40,670)	(12,325)	(12,325)	(12,325)	(3,695)	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Contribution	5.3	3.3	55,655	34,653	10,501	10,501	10,501	3,150	0	0	0
2563	Central Oregon Irrigation District	6/30/2015	Proportion	5.3	2.3	(50,525)	(21,926)	(9,533)	(9,533)	(2,860)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2015	Contribution	5.3	2.3	49,034	21,278	9,252	9,252	2,774	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	1.4	13,471	3,491	2,495	2,495	996	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	1.4	(21,054)	(5,458)	(3,899)	(3,899)	(1,559)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2013	Contribution	5.6	0.6	27,954	2,994	4,992	2,994	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	5.2	4.2	44,380	35,845	8,535	8,535	8,535	8,535	1,705	0	0
2564	Illinois Valley Fire District	6/30/2017	Contribution	5.2	4.2	(20,245)	(16,352)	(3,893)	(3,893)	(3,893)	(780)	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	5.3	3.3	(12,463)	(7,759)	(2,352)	(2,352)	(2,352)	(703)	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Contribution	5.3	3.3	(17,528)	(10,914)	(3,307)	(3,307)	(3,307)	(993)	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Proportion	5.3	2.3	76,546	33,217	14,443	14,443	4,331	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Contribution	5.3	2.3	(21,022)	(9,124)	(3,966)	(3,966)	(1,192)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	1.4	57,711	14,963	10,687	10,687	4,276	0	0	0	0
2564	Illinois Valley Fire District	6/30/2014	Contribution	5.4	1.4	(34,494)	(8,942)	(6,388)	(6,388)	(2,554)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2013	Contribution	5.6	0.6	(2,291)	(246)	(409)	(246)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(92,814)	(74,965)	(17,849)	(17,849)	(17,849)	(17,849)	(3,569)	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	3,809	3,077	732	732	732	732	149	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(9,352)	(5,822)	(1,765)	(1,765)	(1,765)	(527)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	5,451	3,395	1,028	1,028	1,028	311	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(11,282)	(4,895)	(2,129)	(2,129)	(637)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	8,115	3,522	1,531	1,531	460	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(571)	(147)	(106)	(106)	(41)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(2,613)	(677)	(484)	(484)	(193)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(379)	(39)	(68)	(39)	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	5.2	4.2	(79,374)	(64,110)	(15,264)	(15,264)	(15,264)	(15,264)	(3,054)	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Contribution	5.2	4.2	98,921	79,898	19,023	19,023	19,023	19,023	3,806	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	5.3	3.3	109,740	68,328	20,706	20,706	20,706	6,210	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Contribution	5.3	3.3	71,766	44,684	13,541	13,541	13,541	4,061	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Proportion	5.3	2.3	308,740	133,981	58,253	58,253	17,475	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2015	Contribution	5.3	2.3	82,684	35,881	15,601	15,601	4,679	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Proportion	5.4	1.4	(18,007)	(4,667)	(3,335)	(3,335)	(1,332)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	1.4	59,167	15,339	10,957	10,957	4,382	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2013	Contribution	5.6	0.6	25,104	2,689	4,483	2,689	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	5.2	4.2	(847,748)	(684,720)	(163,028)	(163,028)	(163,028)	(163,028)	(32,608)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Contribution	5.2	4.2	9,976	8,058	1,918	1,918	1,918	386	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	5.3	3.3	19,485	12,133	3,676	3,676	3,676	1,105	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Contribution	5.3	3.3	155,698	96,944	29,377	29,377	29,377	8,813	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3	2.3	(242,415)	(105,198)	(45,739)	(45,739)	(13,720)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Contribution	5.3	2.3	176,609	76,643	33,322	33,322	9,999	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	1.4	(89,149)	(23,113)	(16,509)	(16,509)	(6,604)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	1.4	(45,591)	(11,819)	(8,443)	(8,443)	(3,376)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2013	Contribution	5.6	0.6	(20,990)	(2,250)	(3,748)	(2,250)	0	0	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	5.2	4.2	(28,168)	(22,751)	(5,417)	(5,417)	(5,417)	(5,417)	(1,083)	0	0
2570	Port of St Helens	6/30/2017	Contribution	5.2	4.2	38,207	30,859	7,348	7,348	7,348	1,467	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	5.3	3.3	(75,209)	(46,829)	(14,190)	(14,190)	(14,190)	(4,259)	0	0	0
2570	Port of St Helens	6/30/2016	Contribution	5.3	3.3	27,031	16,831	5,100	5,100	5,100	1,531	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2570	Port of St Helens	6/30/2015	Proportion	5.3	2.3	16,534	7,174	3,120	3,120	3,120	934	0	0	
2570	Port of St Helens	6/30/2015	Contribution	5.3	2.3	17,996	7,811	3,395	3,395	3,395	1,021	0	0	
2570	Port of St Helens	6/30/2014	Proportion	5.4	1.4	(4,004)	(1,040)	(741)	(741)	(299)	0	0	0	
2570	Port of St Helens	6/30/2014	Contribution	5.4	1.4	135	35	25	25	10	0	0	0	
2570	Port of St Helens	6/30/2013	Contribution	5.6	0.6	3,954	424	706	424	0	0	0	0	
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	4.2	46,293	37,391	8,902	8,902	8,902	8,902	8,902	1,783	
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	4.2	9,059	7,317	1,742	1,742	1,742	1,742	1,742	349	
2571	Crystal Springs Water District	6/30/2016	Proportion	5.3	3.3	1,774	1,104	335	335	335	99	0	0	
2571	Crystal Springs Water District	6/30/2016	Contribution	5.3	3.3	2,667	1,661	503	503	503	152	0	0	
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	2.3	67,841	29,441	12,800	12,800	12,800	3,841	0	0	
2571	Crystal Springs Water District	6/30/2015	Contribution	5.3	2.3	(650)	(281)	(123)	(123)	(123)	(35)	0	0	
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4	1.4	(44,043)	(11,419)	(8,156)	(8,156)	(3,263)	0	0	0	
2571	Crystal Springs Water District	6/30/2014	Contribution	5.4	1.4	3,236	840	599	599	241	0	0	0	
2571	Crystal Springs Water District	6/30/2013	Contribution	5.6	0.6	(16,208)	(1,738)	(2,894)	(1,738)	0	0	0	0	
2572	Local Government Personnel Institute	6/30/2017	Proportion	5.2	4.2	182,768	147,620	35,148	35,148	35,148	35,148	35,148	7,028	
2572	Local Government Personnel Institute	6/30/2017	Contribution	5.2	4.2	(13,142)	(2,527)	(2,527)	(2,527)	(2,527)	(2,527)	(507)	0	
2572	Local Government Personnel Institute	6/30/2016	Proportion	5.3	3.3	94,198	58,652	17,773	17,773	17,773	5,333	0	0	
2572	Local Government Personnel Institute	6/30/2016	Contribution	5.3	3.3	22,502	14,010	4,246	4,246	4,246	1,272	0	0	
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	2.3	(373,559)	(162,110)	(70,483)	(70,483)	(70,483)	(21,144)	0	0	
2572	Local Government Personnel Institute	6/30/2015	Contribution	5.3	2.3	21,731	9,431	4,100	4,100	4,100	1,231	0	0	
2572	Local Government Personnel Institute	6/30/2014	Proportion	5.4	1.4	19,024	4,932	3,523	3,523	1,409	0	0	0	
2572	Local Government Personnel Institute	6/30/2014	Contribution	5.4	1.4	(39,541)	(10,253)	(7,322)	(7,322)	(2,931)	0	0	0	
2572	Local Government Personnel Institute	6/30/2013	Contribution	5.6	0.6	6,312	677	1,127	677	0	0	0	0	
2573	Goshen Fire District	6/30/2017	Proportion	5.2	4.2	(73,158)	(59,089)	(14,069)	(14,069)	(14,069)	(14,069)	(14,069)	(2,813)	
2573	Goshen Fire District	6/30/2017	Contribution	5.2	4.2	35,171	28,407	6,764	6,764	6,764	6,764	1,351	0	
2573	Goshen Fire District	6/30/2016	Proportion	5.3	3.3	(103,283)	(64,309)	(19,487)	(19,487)	(19,487)	(19,487)	(5,848)	0	
2573	Goshen Fire District	6/30/2016	Contribution	5.3	3.3	(6,001)	(3,737)	(1,132)	(1,132)	(1,132)	(341)	0	0	
2573	Goshen Fire District	6/30/2015	Proportion	5.3	2.3	42,905	18,620	8,095	8,095	8,095	2,430	0	0	
2573	Goshen Fire District	6/30/2015	Contribution	5.3	2.3	(15,194)	(6,593)	(2,867)	(2,867)	(2,867)	(859)	0	0	
2573	Goshen Fire District	6/30/2014	Proportion	5.4	1.4	(21,893)	(5,677)	(4,054)	(4,054)	(1,623)	0	0	0	
2573	Goshen Fire District	6/30/2014	Contribution	5.4	1.4	9,918	2,570	1,837	1,837	733	0	0	0	
2573	Goshen Fire District	6/30/2013	Contribution	5.6	0.6	(5,714)	(614)	(1,020)	(614)	0	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	4.2	40,381	32,615	7,766	7,766	7,766	7,766	7,766	1,551	
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	4.2	(7,921)	(6,398)	(1,523)	(1,523)	(1,523)	(1,523)	(306)	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	3.3	(22,822)	(14,210)	(4,306)	(4,306)	(4,306)	(4,306)	(1,292)	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	3.3	13,726	8,546	2,590	2,590	2,590	776	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	2.3	(6,258)	(2,715)	(1,181)	(1,181)	(1,181)	(353)	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	2.3	1,206	522	228	228	66	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	1.4	11,427	2,963	2,116	2,116	847	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	1.4	(11,030)	(2,858)	(2,043)	(2,043)	(815)	0	0	0	
2575	Jefferson County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	0.6	(1,824)	(194)	(326)	(194)	0	0	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	415,739	335,789	79,950	79,950	79,950	79,950	79,950	15,989	
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	2,030	1,640	390	390	390	390	80	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(19,412)	(12,086)	(3,663)	(3,663)	(3,663)	(3,663)	(1,097)	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	32,024	19,940	6,042	6,042	6,042	1,814	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	97,778	42,431	18,449	18,449	18,449	5,533	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	40	16	8	8	8	0	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	4,057	1,053	751	751	302	0	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(7,511)	(1,947)	(1,391)	(1,391)	(556)	0	0	0	
2576	Depoe Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	511	56	91	56	0	0	0	0	
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	492,763	398,001	94,762	94,762	94,762	94,762	94,762	18,953	
2579	La Pine Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(14,995)	(12,111)	(2,884)	(2,884)	(2,884)	(2,884)	(575)	0	
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(175,610)	(109,342)	(33,134)	(33,134)	(33,134)	(33,134)	(9,940)	0	
2579	La Pine Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	44,746	27,860	8,443	8,443	8,443	2,531	0	0	
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(125,324)	(54,386)	(23,646)	(23,646)	(23,646)	(7,094)	0	0	
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	23,370	10,143	4,409	4,409	4,409	1,325	0	0	
2579	La Pine Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	3,705	686	275	275	0	0	0	0	
2579	La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(71,363)	(18,503)	(13,215)	(13,215)	(5,288)	0	0	0	
2579	La Pine Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(43,448)	(4,653)	(7,759)	(4,653)	0	0	0	0	
2580	Marion County Fire District 1	6/30/2017	Proportion	5.2	4.2	(1,078,727)	(871,279)	(207,448)	(207,448)	(207,448)	(207,448)	(207,448)	(41,487)	
2580	Marion County Fire District 1	6/30/2017	Contribution	5.2	4.2	475,454	384,021	91,433	91,433	91,433	91,433	18,289	0	
2580	Marion County Fire District 1	6/30/2016	Proportion	5.3	3.3	15,436	9,612	2,912	2,912	2,912	876	0	0	
2580	Marion County Fire District 1	6/30/2016	Contribution	5.3	3.3	184,203	114,693	34,755	34,755	34,755	10,428	0	0	
2580	Marion County Fire District 1	6/30/2015	Proportion	5.3	2.3	(670,500)	(290,973)	(126,509)	(126,509)	(126,509)	(37,955)	0	0	
2580	Marion County Fire District 1	6/30/2015	Contribution	5.3	2.3	312,648	135,678	58,990	58,990	58,990	17,698	0	0	
2580	Marion County Fire District 1	6/30/2014	Proportion	5.4	1.4	(80,316)	(20,824)	(14,873)	(14,873)	(5,951)	0	0	0	



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	6/30/2014	Contribution	5.4	1.4	(53,145)	(13,777)	(9,842)	(9,842)	(3,935)	0	0	0	0
2580	Marion County Fire District 1	6/30/2013	Contribution	5.6	0.6	1,789,254	191,708	319,509	191,708	0	0	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	5.2	4.2	(19,330)	(15,613)	(3,717)	(3,717)	(3,717)	(3,717)	(3,717)	(745)	0
2581	Port of Umatilla	6/30/2017	Contribution	5.2	4.2	(4,320)	(3,489)	(831)	(831)	(831)	(831)	(831)	(165)	0
2581	Port of Umatilla	6/30/2016	Proportion	5.3	3.3	(30,617)	(19,063)	(5,777)	(5,777)	(5,777)	(5,777)	(1,732)	0	0
2581	Port of Umatilla	6/30/2016	Contribution	5.3	3.3	(2,858)	(1,780)	(539)	(539)	(539)	(539)	(163)	0	0
2581	Port of Umatilla	6/30/2015	Proportion	5.3	2.3	(28,708)	(12,457)	(5,417)	(5,417)	(5,417)	(1,623)	0	0	0
2581	Port of Umatilla	6/30/2015	Contribution	5.3	2.3	(6,402)	(2,778)	(1,208)	(1,208)	(362)	0	0	0	0
2581	Port of Umatilla	6/30/2014	Proportion	5.4	1.4	22,762	5,902	4,215	4,215	1,687	0	0	0	0
2581	Port of Umatilla	6/30/2014	Contribution	5.4	1.4	(20,580)	(5,336)	(3,811)	(3,811)	(1,525)	0	0	0	0
2581	Port of Umatilla	6/30/2013	Contribution	5.6	0.6	(5,736)	(616)	(1,024)	(616)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	5.2	4.2	1,254	1,254	299	299	299	299	299	58	0
2582	Talent Irrigation District	6/30/2017	Contribution	5.2	4.2	37,174	30,025	7,149	7,149	7,149	7,149	7,149	1,429	0
2582	Talent Irrigation District	6/30/2016	Proportion	5.3	3.3	(13,053)	(8,127)	(2,463)	(2,463)	(2,463)	(738)	0	0	0
2582	Talent Irrigation District	6/30/2016	Contribution	5.3	3.3	34,218	21,306	6,456	6,456	6,456	1,938	0	0	0
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	2.3	(103,168)	(44,770)	(19,466)	(19,466)	(19,466)	(5,838)	0	0	0
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	2.3	28,201	12,238	5,321	5,321	5,321	1,596	0	0	0
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	1.4	(1,376)	(356)	(255)	(255)	(101)	0	0	0	0
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	1.4	(28,991)	(7,515)	(5,369)	(5,369)	(2,146)	0	0	0	0
2582	Talent Irrigation District	6/30/2013	Contribution	5.6	0.6	(13,748)	(2,455)	(1,473)	(1,473)	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	5.2	4.2	(10,237)	(8,268)	(1,969)	(1,969)	(1,969)	(1,969)	(392)	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Contribution	5.2	4.2	16,582	13,393	3,189	3,189	3,189	3,189	637	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	5.3	3.3	(17,496)	(10,894)	(3,301)	(3,301)	(3,301)	(991)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Contribution	5.3	3.3	4,127	13,618	4,127	4,127	4,127	1,237	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	2.3	17,023	7,387	3,212	3,212	3,212	963	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	2.3	20,436	8,868	3,856	3,856	3,856	1,156	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	1.4	(12,281)	(3,185)	(2,274)	(2,274)	(911)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4	1.4	17,438	4,522	3,229	3,229	1,293	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2013	Contribution	5.6	0.6	19,037	2,042	3,399	2,042	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	5.2	4.2	18,215	76,504	18,215	18,215	18,215	18,215	3,644	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Contribution	5.2	4.2	(11,211)	(9,055)	(2,156)	(2,156)	(2,156)	(2,156)	(431)	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	5.3	3.3	(38,042)	(23,686)	(7,178)	(7,178)	(7,178)	(2,152)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Contribution	5.3	3.3	6,605	4,113	1,246	1,246	1,246	375	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	2.3	(63,888)	(27,726)	(12,054)	(12,054)	(12,054)	(3,618)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Contribution	5.3	2.3	(1,134)	(492)	(214)	(214)	(64)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	1.4	11,790	3,058	2,183	2,183	875	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4	1.4	(16,395)	(4,251)	(3,036)	(3,036)	(1,215)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2013	Contribution	5.6	0.6	(2,467)	(262)	(441)	(262)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	100,191	80,923	19,268	19,268	19,268	19,268	3,851	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	8,341	6,737	1,604	1,604	1,604	1,604	321	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(107,107)	(66,689)	(20,209)	(20,209)	(20,209)	(6,062)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(13,638)	(8,492)	(2,573)	(2,573)	(2,573)	(773)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	269,549	116,975	50,858	50,858	50,858	15,259	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(20,447)	(8,873)	(3,858)	(3,858)	(3,858)	(1,157)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	45,770	11,866	8,476	8,476	3,390	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(12,489)	(3,237)	(2,313)	(2,313)	(924)	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	7,564	809	1,351	809	0	0	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	5.2	4.2	72,377	58,458	13,919	13,919	13,919	13,919	2,782	0	0
2589	West Slope Water District	6/30/2017	Contribution	5.2	4.2	25,922	20,937	4,985	4,985	4,985	4,985	997	0	0
2589	West Slope Water District	6/30/2016	Proportion	5.3	3.3	(201,232)	(125,296)	(37,968)	(37,968)	(37,968)	(11,392)	0	0	0
2589	West Slope Water District	6/30/2016	Contribution	5.3	3.3	41,085	25,581	7,752	7,752	7,752	2,325	0	0	0
2589	West Slope Water District	6/30/2015	Proportion	5.3	2.3	(40,627)	(17,632)	(7,665)	(7,665)	(2,302)	0	0	0	0
2589	West Slope Water District	6/30/2015	Contribution	5.3	2.3	12,131	5,264	2,289	2,289	686	0	0	0	0
2589	West Slope Water District	6/30/2014	Proportion	5.4	1.4	9,350	2,426	1,731	1,731	695	0	0	0	0
2589	West Slope Water District	6/30/2014	Contribution	5.4	1.4	(4,065)	(1,053)	(753)	(753)	(300)	0	0	0	0
2589	West Slope Water District	6/30/2013	Contribution	5.6	0.6	16,687	1,787	2,980	1,787	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	5.2	4.2	(475,672)	(384,197)	(91,475)	(91,475)	(91,475)	(91,475)	(18,297)	0	0
2590	Redmond Fire & Rescue	6/30/2017	Contribution	5.2	4.2	145,755	117,725	28,030	28,030	28,030	28,030	5,605	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	5.3	3.3	(248,662)	(154,828)	(46,917)	(46,917)	(46,917)	(14,077)	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Contribution	5.3	3.3	58,746	36,578	11,084	11,084	11,084	3,326	0	0	0
2590	Redmond Fire & Rescue	6/30/2015	Proportion	5.3	2.3	(141,365)	(61,346)	(26,673)	(26,673)	(8,000)	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2015	Contribution	5.3	2.3	62,770	27,241	11,843	11,843	3,555	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	1.4	161,463	41,859	29,901	29,901	11,958	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	1.4	(48,240)	(12,508)	(8,933)	(8,933)	(3,575)	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2013	Contribution	5.6	0.6	45,663	4,893	8,154	4,893	0	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	5.2	4.2	(205,709)	(166,150)	(39,559)	(39,559)	(39,559)	(39,559)	(7,914)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2592	Medford Irrigation District	6/30/2017	Contribution	5.2	4.2	5,375	4,341	1,034	1,034	1,034	1,034	1,034	205	0
2592	Medford Irrigation District	6/30/2016	Proportion	5.3	3.3	39,406	24,536	7,435	7,435	7,435	7,435	7,435	2,231	0
2592	Medford Irrigation District	6/30/2016	Contribution	5.3	3.3	(14,536)	(9,050)	(2,743)	(2,743)	(2,743)	(2,743)	(821)	0	0
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	2.3	(56,263)	(24,415)	(10,616)	(10,616)	(10,616)	(3,183)	0	0	0
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	2.3	2,963	1,286	559	559	559	168	0	0	0
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	1.4	(24)	(8)	(4)	(4)	(4)	0	0	0	0
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	1.4	(19,391)	(5,027)	(3,591)	(3,591)	(1,436)	0	0	0	0
2592	Medford Irrigation District	6/30/2013	Contribution	5.6	0.6	(5,496)	(591)	(591)	(591)	0	0	0	0	0
2594	Metro	6/30/2017	Proportion	5.2	4.2	712,054	575,121	136,933	136,933	136,933	136,933	136,933	27,389	0
2594	Metro	6/30/2017	Contribution	5.2	4.2	(808,752)	(653,223)	(155,529)	(155,529)	(155,529)	(155,529)	(155,529)	(31,107)	0
2594	Metro	6/30/2016	Proportion	5.3	3.3	3,792,989	2,361,673	715,658	715,658	715,658	715,658	214,699	0	0
2594	Metro	6/30/2016	Contribution	5.3	3.3	(605,616)	(377,082)	(114,267)	(114,267)	(114,267)	(114,267)	(34,281)	0	0
2594	Metro	6/30/2015	Proportion	5.3	2.3	(236,635)	(102,691)	(44,648)	(44,648)	(44,648)	(13,395)	0	0	0
2594	Metro	6/30/2015	Contribution	5.3	2.3	(557,031)	(241,731)	(105,100)	(105,100)	(105,100)	(31,531)	0	0	0
2594	Metro	6/30/2014	Proportion	5.4	1.4	762,699	197,735	141,241	141,241	56,494	0	0	0	0
2594	Metro	6/30/2014	Contribution	5.4	1.4	(2,014,325)	(522,233)	(373,023)	(373,023)	(149,210)	0	0	0	0
2594	Metro	6/30/2013	Contribution	5.6	0.6	(869,941)	(93,206)	(155,347)	(93,206)	0	0	0	0	0
2595	Canby Fire District	6/30/2017	Proportion	5.2	4.2	(149,826)	(121,013)	(28,813)	(28,813)	(28,813)	(28,813)	(28,813)	(5,761)	0
2595	Canby Fire District	6/30/2017	Contribution	5.2	4.2	150,544	121,593	28,951	28,951	28,951	28,951	28,951	5,789	0
2595	Canby Fire District	6/30/2016	Proportion	5.3	3.3	(461,080)	(287,088)	(86,996)	(86,996)	(86,996)	(86,996)	(26,100)	0	0
2595	Canby Fire District	6/30/2016	Contribution	5.3	3.3	66,012	41,102	12,455	12,455	12,455	3,737	0	0	0
2595	Canby Fire District	6/30/2015	Proportion	5.3	2.3	(145,516)	(63,148)	(27,456)	(27,456)	(27,456)	(8,236)	0	0	0
2595	Canby Fire District	6/30/2015	Contribution	5.3	2.3	37,191	16,140	7,017	7,017	2,106	0	0	0	0
2595	Canby Fire District	6/30/2014	Proportion	5.4	1.4	19,719	5,111	3,652	3,652	1,459	0	0	0	0
2595	Canby Fire District	6/30/2014	Contribution	5.4	1.4	33,325	8,641	6,171	6,171	2,470	0	0	0	0
2595	Canby Fire District	6/30/2013	Contribution	5.6	0.6	31,465	3,370	5,619	3,370	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	5.2	4.2	552,010	445,854	106,156	106,156	106,156	106,156	106,156	21,230	0
2596	Bend Parks & Recreation	6/30/2017	Contribution	5.2	4.2	208,695	168,561	40,134	40,134	40,134	40,134	40,134	8,025	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	5.3	3.3	(250,183)	(155,775)	(47,204)	(47,204)	(47,204)	(47,204)	(14,163)	0	0
2596	Bend Parks & Recreation	6/30/2016	Contribution	5.3	3.3	183,653	114,349	34,652	34,652	34,652	34,652	10,393	0	0
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	2.3	(90,815)	(39,410)	(17,135)	(17,135)	(17,135)	(5,140)	0	0	0
2596	Bend Parks & Recreation	6/30/2015	Contribution	5.3	2.3	130,896	56,805	24,697	24,697	24,697	7,411	0	0	0
2596	Bend Parks & Recreation	6/30/2014	Proportion	5.4	1.4	84,404	21,884	15,630	15,630	6,254	0	0	0	0
2596	Bend Parks & Recreation	6/30/2014	Contribution	5.4	1.4	(121,512)	(31,504)	(22,502)	(22,502)	(9,002)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2013	Contribution	5.6	0.6	(33,727)	(3,612)	(6,023)	(3,612)	0	0	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	5.2	4.2	1,841	1,487	354	354	354	354	354	71	0
2597	Mapleton Water District	6/30/2017	Contribution	5.2	4.2	5,080	4,103	977	977	977	977	977	195	0
2597	Mapleton Water District	6/30/2016	Proportion	5.3	3.3	(3,921)	(2,441)	(740)	(740)	(740)	(740)	(221)	0	0
2597	Mapleton Water District	6/30/2016	Contribution	5.3	3.3	4,869	3,031	919	919	919	274	0	0	0
2597	Mapleton Water District	6/30/2015	Proportion	5.3	2.3	(4,249)	(1,843)	(802)	(802)	(802)	(239)	0	0	0
2597	Mapleton Water District	6/30/2015	Contribution	5.3	2.3	3,941	1,709	744	744	744	221	0	0	0
2597	Mapleton Water District	6/30/2014	Proportion	5.4	1.4	(1,940)	(504)	(359)	(359)	(145)	0	0	0	0
2597	Mapleton Water District	6/30/2014	Contribution	5.4	1.4	2,062	534	382	382	152	0	0	0	0
2597	Mapleton Water District	6/30/2013	Contribution	5.6	0.6	1,934	209	345	209	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2017	Proportion	5.2	4.2	185,104	149,507	35,597	35,597	35,597	35,597	35,597	7,119	0
2598	Marion County Housing Authority	6/30/2017	Contribution	5.2	4.2	(32,063)	(25,897)	(6,166)	(6,166)	(6,166)	(6,166)	(6,166)	(1,233)	0
2598	Marion County Housing Authority	6/30/2016	Proportion	5.3	3.3	14,625	9,107	2,759	2,759	2,759	830	0	0	0
2598	Marion County Housing Authority	6/30/2016	Contribution	5.3	3.3	(5,085)	(3,167)	(959)	(959)	(959)	(290)	0	0	0
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	2.3	21,382	9,280	4,034	4,034	4,034	1,212	0	0	0
2598	Marion County Housing Authority	6/30/2015	Contribution	5.3	2.3	(3,149)	(1,367)	(594)	(594)	(179)	0	0	0	0
2598	Marion County Housing Authority	6/30/2014	Proportion	5.4	1.4	(42,969)	(11,141)	(7,957)	(7,957)	(3,184)	0	0	0	0
2598	Marion County Housing Authority	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2013	Contribution	5.6	0.6	(18,826)	(2,016)	(3,362)	(2,016)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2017	Proportion	5.2	4.2	(46,123)	(37,253)	(8,870)	(8,870)	(8,870)	(8,870)	(8,870)	(1,773)	0
2599	South Suburban Sanitary District	6/30/2017	Contribution	5.2	4.2	(5,025)	(4,059)	(966)	(966)	(966)	(966)	(966)	(195)	0
2599	South Suburban Sanitary District	6/30/2016	Proportion	5.3	3.3	6,073	3,781	1,146	1,146	1,146	343	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Contribution	5.3	3.3	2,356	1,466	445	445	445	131	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	2.3	(50,334)	(21,843)	(9,497)	(9,497)	(9,497)	(2,849)	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	2.3	8,882	3,854	1,676	1,676	1,676	502	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	1.4	(12,168)	(3,156)	(2,253)	(2,253)	(903)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	1.4	(34,053)	(8,829)	(6,306)	(6,306)	(2,523)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2013	Contribution	5.6	0.6	(22,646)	(2,426)	(4,044)	(2,426)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2017	Proportion	5.2	4.2	688	556	132	132	132	132	132	28	0
2600	Winston-Dillard Water District	6/30/2017	Contribution	5.2	4.2	3,987	3,220	767	767	767	767	152	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	5.3	3.3	(20,608)	(12,832)	(3,888)	(3,888)	(3,888)	(3,888)	(1,168)	0	0
2600	Winston-Dillard Water District	6/30/2016	Contribution	5.3	3.3	6,970	4,340	1,315	1,315	1,315	395	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	2.3	(35,537)	(15,422)	(6,705)	(6,705)	(6,705)	(2,012)	0	0	
2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3	2.3	(84)	(36)	(16)	(16)	(16)	(4)	0	0	
2600	Winston-Dillard Water District	6/30/2014	Proportion	5.4	1.4	13,379	3,467	2,478	2,478	989	0	0	0	
2600	Winston-Dillard Water District	6/30/2014	Contribution	5.4	1.4	(14,435)	(3,743)	(2,673)	(2,673)	(1,070)	0	0	0	
2600	Winston-Dillard Water District	6/30/2013	Contribution	5.6	0.6	(1,865)	(200)	(333)	(200)	0	0	0	0	
2601	Baker Valley Irrigation District	6/30/2017	Proportion	5.2	4.2	2,703	2,183	520	520	0	520	520	103	
2601	Baker Valley Irrigation District	6/30/2017	Contribution	5.2	4.2	(1,288)	(1,040)	(248)	(248)	(248)	(248)	(248)	(48)	
2601	Baker Valley Irrigation District	6/30/2016	Proportion	5.3	3.3	5,528	3,442	1,043	1,043	1,043	313	0	0	
2601	Baker Valley Irrigation District	6/30/2016	Contribution	5.3	3.3	149	93	28	28	28	9	0	0	
2601	Baker Valley Irrigation District	6/30/2015	Proportion	5.3	2.3	(12,866)	(5,582)	(2,428)	(2,428)	(2,428)	(726)	0	0	
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	2.3	2,301	999	434	434	131	0	0	0	
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	1.4	3,170	822	587	587	235	0	0	0	
2601	Baker Valley Irrigation District	6/30/2014	Contribution	5.4	1.4	(1,538)	(398)	(285)	(285)	(113)	0	0	0	
2601	Baker Valley Irrigation District	6/30/2013	Contribution	5.6	0.6	(401)	(41)	(72)	(41)	0	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(42,548)	(34,366)	(8,182)	(8,182)	(8,182)	(8,182)	(1,638)	(1,638)	
2602	Aumsville Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(1,685)	(7,076)	(1,685)	(1,685)	(1,685)	(1,685)	(336)	0	
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	29,303	18,245	5,529	5,529	5,529	1,658	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(7,970)	(4,962)	(1,504)	(1,504)	(1,504)	(450)	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(28,354)	(12,304)	(5,350)	(5,350)	(5,350)	(1,604)	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	1,491	648	281	281	86	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	16,696	4,328	3,092	3,092	1,236	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(6,829)	(1,769)	(1,265)	(1,265)	(504)	0	0	0	
2602	Aumsville Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	7,670	820	1,370	820	0	0	0	0	
2603	Corbett Water District	6/30/2017	Proportion	5.2	4.2	(33,471)	(27,034)	(6,437)	(6,437)	(6,437)	(6,437)	(1,286)	0	
2603	Corbett Water District	6/30/2017	Contribution	5.2	4.2	3,118	2,518	600	600	600	118	0	0	
2603	Corbett Water District	6/30/2016	Proportion	5.3	3.3	(8,512)	(5,300)	(1,606)	(1,606)	(1,606)	(482)	0	0	
2603	Corbett Water District	6/30/2016	Contribution	5.3	3.3	(1,160)	(722)	(219)	(219)	(219)	(65)	0	0	
2603	Corbett Water District	6/30/2015	Proportion	5.3	2.3	(24,839)	(10,778)	(4,687)	(4,687)	(4,687)	(1,404)	0	0	
2603	Corbett Water District	6/30/2015	Contribution	5.3	2.3	(230)	(101)	(43)	(43)	(15)	0	0	0	
2603	Corbett Water District	6/30/2014	Proportion	5.4	1.4	4,660	1,208	863	863	345	0	0	0	
2603	Corbett Water District	6/30/2014	Contribution	5.4	1.4	(10,092)	(2,616)	(1,869)	(1,869)	(747)	0	0	0	
2603	Corbett Water District	6/30/2013	Contribution	5.6	0.6	(3,094)	(334)	(552)	(334)	0	0	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	5.2	4.2	(50,306)	(40,632)	(9,674)	(9,674)	(9,674)	(9,674)	(1,936)	0	
2604	Netarts-Oceanside Sanitary District	6/30/2017	Contribution	5.2	4.2	(2,604)	(2,103)	(501)	(501)	(501)	(99)	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	5.3	3.3	(17,566)	(10,938)	(3,314)	(3,314)	(3,314)	(996)	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2016	Contribution	5.3	3.3	(8,788)	(5,472)	(1,658)	(1,658)	(1,658)	(498)	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	2.3	19,832	8,606	3,742	3,742	1,122	0	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	2.3	(11,437)	(4,963)	(2,158)	(2,158)	(647)	0	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.4	1.4	11,802	3,058	2,186	2,186	872	0	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	1.4	(14,123)	(3,663)	(2,615)	(2,615)	(1,048)	0	0	0	
2604	Netarts-Oceanside Sanitary District	6/30/2013	Contribution	5.6	0.6	(5,111)	(546)	(913)	(546)	0	0	0	0	
2605	Scio Fire District	6/30/2017	Proportion	5.2	4.2	12,820	10,355	2,465	2,465	2,465	2,465	495	0	
2605	Scio Fire District	6/30/2017	Contribution	5.2	4.2	3,425	2,766	659	659	659	130	0	0	
2605	Scio Fire District	6/30/2016	Proportion	5.3	3.3	23,980	14,930	4,525	4,525	4,525	1,355	0	0	
2605	Scio Fire District	6/30/2016	Contribution	5.3	3.3	(11,178)	(6,960)	(2,109)	(2,109)	(2,109)	(633)	0	0	
2605	Scio Fire District	6/30/2015	Proportion	5.3	2.3	53,496	23,214	10,094	10,094	10,094	3,026	0	0	
2605	Scio Fire District	6/30/2015	Contribution	5.3	2.3	(3,851)	(1,670)	(727)	(727)	(216)	0	0	0	
2605	Scio Fire District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	
2605	Scio Fire District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	
2605	Scio Fire District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	
2606	West Valley Housing Authority	6/30/2017	Proportion	5.2	4.2	(12,694)	(10,253)	(2,441)	(2,441)	(2,441)	(2,441)	(489)	0	
2606	West Valley Housing Authority	6/30/2017	Contribution	5.2	4.2	(19,326)	(15,609)	(3,717)	(3,717)	(3,717)	(741)	0	0	
2606	West Valley Housing Authority	6/30/2016	Proportion	5.3	3.3	159,083	99,051	30,016	30,016	30,016	9,003	0	0	
2606	West Valley Housing Authority	6/30/2016	Contribution	5.3	3.3	8,522	5,306	1,608	1,608	1,608	482	0	0	
2606	West Valley Housing Authority	6/30/2015	Proportion	5.3	2.3	(327,784)	(142,246)	(61,846)	(61,846)	(61,846)	(18,554)	0	0	
2606	West Valley Housing Authority	6/30/2015	Contribution	5.3	2.3	29,293	12,712	5,527	5,527	5,527	1,658	0	0	
2606	West Valley Housing Authority	6/30/2014	Proportion	5.4	1.4	7,721	2,001	1,430	1,430	571	0	0	0	
2606	West Valley Housing Authority	6/30/2014	Contribution	5.4	1.4	(59,824)	(15,508)	(11,079)	(11,079)	(4,429)	0	0	0	
2606	West Valley Housing Authority	6/30/2013	Contribution	5.6	0.6	(22,023)	(2,358)	(3,933)	(2,358)	0	0	0	0	
2607	Hoodland Fire District 74	6/30/2017	Proportion	5.2	4.2	(90,654)	(73,221)	(17,433)	(17,433)	(17,433)	(17,433)	(3,489)	0	
2607	Hoodland Fire District 74	6/30/2017	Contribution	5.2	4.2	75,277	14,476	60,801	14,476	14,476	2,897	0	0	
2607	Hoodland Fire District 74	6/30/2016	Proportion	5.3	3.3	87,476	54,466	16,505	16,505	16,505	4,951	0	0	
2607	Hoodland Fire District 74	6/30/2016	Contribution	5.3	3.3	(43,263)	(26,937)	(8,163)	(8,163)	(2,448)	0	0	0	
2607	Hoodland Fire District 74	6/30/2015	Proportion	5.3	2.3	(226,843)	(98,440)	(42,801)	(42,801)	(42,801)	(12,838)	0	0	
2607	Hoodland Fire District 74	6/30/2015	Contribution	5.3	2.3	50,843	22,064	9,593	9,593	2,878	0	0	0	
2607	Hoodland Fire District 74	6/30/2014	Proportion	5.4	1.4	11,983	3,107	2,219	2,219	888	0	0	0	

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2607	Hoodland Fire District 74	6/30/2014	Contribution	5.4	1.4	(16,215)	(4,203)	(3,003)	(3,003)	(1,200)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2013	Contribution	5.6	0.6	11,640	1,245	2,079	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	57	46	11	11	11	11	11	2	0
2608	Gaston Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	10,511	8,490	2,021	2,021	2,021	2,021	2,021	406	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	2,658	1,654	502	502	502	502	148	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	5,081	3,163	959	959	959	959	286	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(8,281)	(3,595)	(1,562)	(1,562)	(1,562)	(471)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	4,292	1,862	810	810	810	242	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	3,234	838	599	599	239	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(8,598)	(2,230)	(1,592)	(1,592)	(638)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(4,332)	(462)	(774)	(462)	0	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	5.2	4.2	26,995	21,804	5,191	5,191	5,191	5,191	5,191	1,040	0
2610	Turner Fire District	6/30/2017	Contribution	5.2	4.2	(38,333)	(30,961)	(7,372)	(7,372)	(7,372)	(7,372)	(7,372)	(1,473)	0
2610	Turner Fire District	6/30/2016	Proportion	5.3	3.3	77,508	48,260	14,624	14,624	14,624	14,624	4,388	0	0
2610	Turner Fire District	6/30/2016	Contribution	5.3	3.3	(5,438)	(3,386)	(1,026)	(1,026)	(1,026)	(1,026)	(308)	0	0
2610	Turner Fire District	6/30/2015	Proportion	5.3	2.3	86,309	37,454	16,285	16,285	16,285	4,884	0	0	0
2610	Turner Fire District	6/30/2015	Contribution	5.3	2.3	(969)	(420)	(183)	(183)	(183)	(54)	0	0	0
2610	Turner Fire District	6/30/2014	Proportion	5.4	1.4	9,097	2,357	1,685	1,685	672	0	0	0	0
2610	Turner Fire District	6/30/2014	Contribution	5.4	1.4	19,095	4,951	3,536	3,536	1,415	0	0	0	0
2610	Turner Fire District	6/30/2013	Contribution	5.6	0.6	151,003	16,179	26,965	16,179	0	0	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	5.2	4.2	83,629	67,547	16,082	16,082	16,082	16,082	16,082	3,219	0
2612	Community Services Consortium	6/30/2017	Contribution	5.2	4.2	10,641	8,595	2,046	2,046	2,046	2,046	2,046	411	0
2612	Community Services Consortium	6/30/2016	Proportion	5.3	3.3	(505,456)	(314,718)	(95,369)	(95,369)	(95,369)	(95,369)	(28,611)	0	0
2612	Community Services Consortium	6/30/2016	Contribution	5.3	3.3	37,186	23,154	7,016	7,016	7,016	2,106	0	0	0
2612	Community Services Consortium	6/30/2015	Proportion	5.3	2.3	(393,590)	(170,804)	(74,262)	(74,262)	(74,262)	(22,280)	0	0	0
2612	Community Services Consortium	6/30/2015	Contribution	5.3	2.3	(36,282)	(15,744)	(6,846)	(6,846)	(6,846)	(2,052)	0	0	0
2612	Community Services Consortium	6/30/2014	Proportion	5.4	1.4	(73,151)	(18,967)	(13,546)	(13,546)	(5,421)	0	0	0	0
2612	Community Services Consortium	6/30/2014	Contribution	5.4	1.4	(147,751)	(38,307)	(27,361)	(27,361)	(10,946)	0	0	0	0
2612	Community Services Consortium	6/30/2013	Contribution	5.6	0.6	(12,889)	(12,094)	(20,159)	(12,094)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	5.2	4.2	5,165	4,172	993	993	993	993	200	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Contribution	5.2	4.2	4,710	3,804	906	906	906	906	180	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	5.3	3.3	(12,164)	(7,574)	(2,295)	(2,295)	(2,295)	(2,295)	(689)	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Contribution	5.3	3.3	5,749	3,579	1,085	1,085	1,085	324	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Proportion	5.3	2.3	(22,595)	(9,806)	(4,263)	(4,263)	(4,263)	(1,280)	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	2.3	2,181	945	412	412	412	121	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4	1.4	(14,017)	(3,633)	(2,596)	(2,596)	(1,037)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Contribution	5.4	1.4	(4,574)	(1,186)	(847)	(847)	(339)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2013	Contribution	5.6	0.6	(9,318)	(998)	(1,664)	(998)	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2017	Proportion	5.2	4.2	(46,937)	(37,911)	(9,026)	(9,026)	(9,026)	(9,026)	(9,026)	(1,807)	0
2615	Humanities Council	6/30/2017	Contribution	5.2	4.2	(6,711)	(5,420)	(1,291)	(1,291)	(1,291)	(1,291)	(1,291)	(256)	0
2615	Humanities Council	6/30/2016	Proportion	5.3	3.3	(7,093)	(4,417)	(1,338)	(1,338)	(1,338)	(1,338)	(403)	0	0
2615	Humanities Council	6/30/2016	Contribution	5.3	3.3	(9,624)	(5,992)	(1,816)	(1,816)	(1,816)	(1,816)	(544)	0	0
2615	Humanities Council	6/30/2015	Proportion	5.3	2.3	(10,519)	(4,564)	(1,985)	(1,985)	(1,985)	(594)	0	0	0
2615	Humanities Council	6/30/2015	Contribution	5.3	2.3	(10,032)	(4,353)	(1,893)	(1,893)	(1,893)	(567)	0	0	0
2615	Humanities Council	6/30/2014	Proportion	5.4	1.4	(631)	(163)	(117)	(117)	(46)	0	0	0	0
2615	Humanities Council	6/30/2014	Contribution	5.4	1.4	(13,311)	(3,451)	(2,465)	(2,465)	(986)	0	0	0	0
2615	Humanities Council	6/30/2013	Contribution	5.6	0.6	(11,217)	(1,202)	(2,003)	(1,202)	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2017	Proportion	5.2	4.2	991,074	800,483	190,591	190,591	190,591	190,591	190,591	38,119	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2617	Clean Water Services	6/30/2017	Contribution	5.2	4.2	(212,831)	(171,902)	(40,929)	(40,929)	(40,929)	(40,929)	(40,929)	(40,929)	(8,186)	0
2617	Clean Water Services	6/30/2016	Proportion	5.3	3.3	1,046,517	651,605	197,456	197,456	197,456	197,456	197,456	59,237	0	0
2617	Clean Water Services	6/30/2016	Contribution	5.3	3.3	(2,506,463)	(1,560,627)	(472,918)	(472,918)	(472,918)	(472,918)	(472,918)	(141,873)	0	0
2617	Clean Water Services	6/30/2015	Proportion	5.3	2.3	(221,117)	(95,957)	(41,720)	(41,720)	(41,720)	(41,720)	(12,517)	0	0	0
2617	Clean Water Services	6/30/2015	Contribution	5.3	2.3	(116,276)	(50,459)	(21,939)	(21,939)	(21,939)	(21,939)	(6,581)	0	0	0
2617	Clean Water Services	6/30/2014	Proportion	5.4	1.4	99,922	25,906	18,504	18,504	18,504	7,402	0	0	0	0
2617	Clean Water Services	6/30/2014	Contribution	5.4	1.4	(1,110,933)	(288,021)	(205,728)	(205,728)	(205,728)	(82,293)	0	0	0	0
2617	Clean Water Services	6/30/2013	Contribution	5.6	0.6	(668,217)	(71,597)	(119,324)	(71,597)	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	1.4	981	253	182	182	71	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2013	Contribution	5.6	0.6	1,037	112	185	112	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	5.2	4.2	295,321	238,529	56,792	56,792	56,792	56,792	56,792	56,792	11,361	0
2620	Jackson County Fire District 4	6/30/2017	Contribution	5.2	4.2	24,744	19,986	4,758	4,758	4,758	4,758	4,758	4,758	954	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	5.3	3.3	(3,785)	(2,357)	(714)	(714)	(714)	(714)	(215)	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Contribution	5.3	3.3	47,428	29,530	8,949	8,949	8,949	8,949	2,683	0	0	0
2620	Jackson County Fire District 4	6/30/2015	Proportion	5.3	2.3	(52,701)	(22,869)	(9,944)	(9,944)	(9,944)	(2,981)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	2.3	18,245	7,919	3,442	3,442	1,035	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	1.4	(18,050)	(4,678)	(3,343)	(3,343)	(1,335)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	1.4	(5,275)	(1,367)	(977)	(977)	(390)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2013	Contribution	5.6	0.6	(5,803)	(623)	(1,036)	(623)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Proportion	5.2	4.2	10,091	8,150	1,941	1,941	1,941	1,941	1,941	386	0	0
2623	Evans Valley Fire District 6	6/30/2017	Contribution	5.2	4.2	5,542	4,476	1,066	1,066	1,066	1,066	1,066	212	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	5.3	3.3	3,644	2,268	688	688	688	688	204	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Contribution	5.3	3.3	1,124	700	212	212	212	212	64	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Contribution	5.3	2.3	1,483	643	280	280	280	83	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Contribution	5.4	1.4	1,784	464	330	330	134	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2013	Contribution	5.6	0.6	2,015	215	360	215	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2017	Proportion	5.2	4.2	2,828	2,284	544	544	544	544	544	108	0	0
2624	Klamath Vector Control	6/30/2017	Contribution	5.2	4.2	1,745	1,409	336	336	336	336	336	65	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	5.3	3.3	11,692	7,280	2,206	2,206	2,206	2,206	662	0	0	0
2624	Klamath Vector Control	6/30/2016	Contribution	5.3	3.3	858	534	162	162	162	162	48	0	0	0
2624	Klamath Vector Control	6/30/2015	Proportion	5.3	2.3	(100,930)	(43,801)	(19,043)	(19,043)	(19,043)	(5,715)	0	0	0	0
2624	Klamath Vector Control	6/30/2015	Contribution	5.3	2.3	1,907	827	360	360	360	107	0	0	0	0
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	1.4	376	96	70	70	26	0	0	0	0	0
2624	Klamath Vector Control	6/30/2014	Contribution	5.4	1.4	(10,841)	(2,809)	(2,008)	(2,008)	(801)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2013	Contribution	5.6	0.6	(1,992)	(212)	(356)	(212)	0	0	0	0	0	0
2625	Port of Newport	6/30/2017	Proportion	5.2	4.2	18,576	15,004	3,572	3,572	3,572	3,572	3,572	716	0	0
2625	Port of Newport	6/30/2017	Contribution	5.2	4.2	(44,269)	(35,756)	(8,513)	(8,513)	(8,513)	(8,513)	(8,513)	(1,704)	0	0
2625	Port of Newport	6/30/2016	Proportion	5.3	3.3	79,225	49,329	14,948	14,948	14,948	14,948	4,485	0	0	0
2625	Port of Newport	6/30/2016	Contribution	5.3	3.3	(53,335)	(33,209)	(10,063)	(10,063)	(10,063)	(10,063)	(3,020)	0	0	0
2625	Port of Newport	6/30/2015	Proportion	5.3	2.3	112,018	48,613	21,135	21,135	21,135	6,343	0	0	0	0
2625	Port of Newport	6/30/2015	Contribution	5.3	2.3	(15,284)	(6,646)	(2,192)	(2,192)	(6,646)	(1,992)	0	0	0	0
2625	Port of Newport	6/30/2014	Proportion	5.4	1.4	(98,598)	(25,562)	(18,259)	(18,259)	(7,303)	0	0	0	0	0
2625	Port of Newport	6/30/2014	Contribution	5.4	1.4	(10,615)	(2,751)	(1,966)	(1,966)	(785)	0	0	0	0	0
2625	Port of Newport	6/30/2013	Contribution	5.6	0.6	(44,275)	(4,745)	(7,906)	(4,745)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	5.2	4.2	(1,036,588)	(837,244)	(199,344)	(199,344)	(199,344)	(199,344)	(199,344)	(39,868)	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Contribution	5.2	4.2	141,578	114,351	27,227	27,227	27,227	27,227	27,227	5,443	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	5.3	3.3	(41,868)	(26,068)	(7,900)	(7,900)	(7,900)	(2,368)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Contribution	5.3	3.3	63,343	39,439	11,952	11,952	11,952	11,952	3,583	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2626	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	2.3	(734,096)	(318,569)	(138,509)	(138,509)	(138,509)	(138,509)	(41,551)	0	0
2626	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	2.3	87,995	38,186	16,603	16,603	16,603	16,603	4,980	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4	1.4	(40,622)	(10,530)	(7,523)	(7,523)	(3,007)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2014	Contribution	5.4	1.4	(346,275)	(89,775)	(64,125)	(64,125)	(25,650)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2013	Contribution	5.6	0.6	(189,277)	(20,282)	(33,799)	(20,282)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	5.2	4.2	62,506	50,486	12,020	12,020	12,020	12,020	12,020	2,406	0
2628	McKenzie Fire And Rescue	6/30/2017	Contribution	5.2	4.2	4,056	3,276	780	780	780	780	780	156	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	5.3	3.3	42,979	26,761	8,109	8,109	8,109	8,109	2,434	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Contribution	5.3	3.3	(8,476)	(5,278)	(1,599)	(1,599)	(1,599)	(1,599)	(481)	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	2.3	(37,555)	(16,297)	(7,086)	(7,086)	(7,086)	(2,125)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	2.3	(3,628)	(1,573)	(685)	(685)	(685)	(203)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	1.4	13,104	3,396	2,427	2,427	969	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	1.4	(24,154)	(6,262)	(4,473)	(4,473)	(1,789)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2013	Contribution	5.6	0.6	(7,338)	(788)	(1,310)	(788)	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2629	Metropolitan Wastewater Management Commission	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	5.2	4.2	32,533	26,277	6,256	6,256	6,256	6,256	6,256	1,253	0
2630	Sheridan Fire District	6/30/2017	Contribution	5.2	4.2	(16,302)	(13,167)	(3,135)	(3,135)	(3,135)	(3,135)	(3,135)	(627)	0
2630	Sheridan Fire District	6/30/2016	Proportion	5.3	3.3	49,255	14,926	4,925	4,925	4,925	4,925	4,477	0	0
2630	Sheridan Fire District	6/30/2016	Contribution	5.3	3.3	3,789	2,359	715	715	715	715	214	0	0
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	2.3	(72,769)	(31,579)	(13,730)	(13,730)	(13,730)	(4,119)	0	0	0
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	2.3	12,781	5,545	2,412	2,412	2,412	721	0	0	0
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	1.4	4,567	1,183	846	846	337	0	0	0	0
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	1.4	(22,322)	(5,786)	(4,134)	(4,134)	(1,652)	0	0	0	0
2630	Sheridan Fire District	6/30/2013	Contribution	5.6	0.6	(10,933)	(1,173)	(1,952)	(1,173)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	5.2	4.2	15,231	12,302	2,929	2,929	2,929	2,929	2,929	586	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Contribution	5.2	4.2	(3,486)	(2,816)	(670)	(670)	(670)	(670)	(670)	(136)	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	5.3	3.3	2,445	1,523	461	461	461	461	140	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Contribution	5.3	3.3	1,401	873	264	264	264	264	81	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	2.3	(32,298)	(14,016)	(6,094)	(6,094)	(6,094)	(1,828)	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	2.3	978	423	185	185	185	53	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Proportion	5.4	1.4	2,035	527	377	377	150	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2014	Contribution	5.4	1.4	(8,627)	(2,235)	(1,598)	(1,598)	(637)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2013	Contribution	5.6	0.6	(3,484)	(374)	(622)	(374)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Proportion	5.2	4.2	(1,771)	(1,430)	(341)	(341)	(341)	(341)	(341)	(66)	0
2632	Umpqua Regional Council of Governments	6/30/2017	Contribution	5.2	4.2	(6,222)	(5,025)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(237)	0
2632	Umpqua Regional Council of Governments	6/30/2016	Proportion	5.3	3.3	(836)	(520)	(158)	(158)	(158)	(158)	(46)	0	0
2632	Umpqua Regional Council of Governments	6/30/2016	Contribution	5.3	3.3	(4,752)	(2,958)	(897)	(897)	(897)	(267)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Proportion	5.3	2.3	583	253	110	110	110	33	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Contribution	5.3	2.3	(4,641)	(2,013)	(876)	(876)	(876)	(261)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	1.4	9,822	2,546	1,819	1,819	727	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	1.4	(5,236)	(1,356)	(970)	(970)	(386)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	5.2	4.2	(34,085)	(27,530)	(6,555)	(6,555)	(6,555)	(6,555)	(6,555)	(1,310)	0
2633	Port of Cascade Locks	6/30/2017	Contribution	5.2	4.2	(35,375)	(28,572)	(6,803)	(6,803)	(6,803)	(6,803)	(6,803)	(1,360)	0
2633	Port of Cascade Locks	6/30/2016	Proportion	5.3	3.3	154,389	96,129	29,130	29,130	29,130	29,130	8,739	0	0
2633	Port of Cascade Locks	6/30/2016	Contribution	5.3	3.3	(39,619)	(24,669)	(7,475)	(7,475)	(7,475)	(2,244)	0	0	0
2633	Port of Cascade Locks	6/30/2015	Proportion	5.3	2.3	59,830	25,963	11,289	11,289	3,385	0	0	0	0
2633	Port of Cascade Locks	6/30/2015	Contribution	5.3	2.3	(18,240)	(7,914)	(3,442)	(3,442)	(3,442)	(1,030)	0	0	0
2633	Port of Cascade Locks	6/30/2014	Proportion	5.4	1.4	(662)	(170)	(123)	(123)	(47)	0	0	0	0
2633	Port of Cascade Locks	6/30/2014	Contribution	5.4	1.4	(16,033)	(4,157)	(2,969)	(2,969)	(1,188)	0	0	0	0
2633	Port of Cascade Locks	6/30/2013	Contribution	5.6	0.6	(965)	(105)	(172)	(105)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	5.2	4.2	(1,300)	(1,050)	(250)	(250)	(250)	(250)	(250)	(50)	0
2637	Northeast Oregon Housing Authority	6/30/2017	Contribution	5.2	4.2	(49,906)	(40,309)	(9,597)	(9,597)	(9,597)	(9,597)	(9,597)	(1,921)	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	5.3	3.3	(28,226)	(17,574)	(5,326)	(5,326)	(5,326)	(5,326)	(1,596)	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Contribution	5.3	3.3	(44,004)	(27,398)	(8,303)	(8,303)	(8,303)	(2,489)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	2.3	(82,833)	(35,946)	(15,629)	(15,629)	(15,629)	(4,688)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	2.3	(40,738)	(17,680)	(7,686)	(7,686)	(2,308)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	1.4	25,038	6,490	4,637	4,637	1,853	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	1.4	(60,682)	(15,734)	(11,237)	(11,237)	(4,497)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2013	Contribution	5.6	0.6	(34,455)	(6,153)	(3,690)	(3,690)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	5.2	4.2	248,755	200,917	47,838	47,838	47,838	47,838	47,838	9,565	0
2638	North Douglas County Fire and EMS	6/30/2017	Contribution	5.2	4.2	(19,225)	(15,528)	(3,697)	(3,697)	(3,697)	(3,697)	(3,697)	(740)	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	5.3	3.3	(166,122)	(103,434)	(31,344)	(31,344)	(31,344)	(31,344)	(9,402)	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Contribution	5.3	3.3	20,723	12,903	3,910	3,910	3,910	3,910	1,173	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Proportion	5.3	2.3	(13,436)	(5,831)	(2,535)	(2,535)	(2,535)	(761)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Contribution	5.3	2.3	(3,133)	(1,360)	(591)	(591)	(591)	(178)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	1.4	5,000	1,296	926	926	370	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	1.4	(7,901)	(2,049)	(1,463)	(1,463)	(586)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2013	Contribution	5.6	0.6	2,261	241	404	241	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	5.2	4.2	(19,083)	(15,413)	(3,670)	(3,670)	(3,670)	(3,670)	(3,670)	(733)	0
2641	Suburban East Salem Water District	6/30/2017	Contribution	5.2	4.2	(3,151)	(2,545)	(606)	(606)	(606)	(606)	(606)	(121)	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	5.3	3.3	(16,395)	(10,209)	(3,093)	(3,093)	(3,093)	(3,093)	(930)	0	0
2641	Suburban East Salem Water District	6/30/2016	Contribution	5.3	3.3	10,974	6,832	2,071	2,071	2,071	619	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3	2.3	(30,351)	(13,170)	(5,727)	(5,727)	(5,727)	(1,716)	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Contribution	5.3	2.3	6,148	2,668	1,160	1,160	348	0	0	0	0
2641	Suburban East Salem Water District	6/30/2014	Proportion	5.4	1.4	(29,850)	(7,738)	(5,528)	(5,528)	(2,210)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.4	1.4	(16,376)	(4,244)	(3,033)	(3,033)	(1,211)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2013	Contribution	5.6	0.6	(21,565)	(2,310)	(3,851)	(3,851)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(8,549)	(6,905)	(1,644)	(1,644)	(1,644)	(1,644)	(329)	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	4,896	3,954	942	942	942	942	186	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	48,235	30,033	9,101	9,101	9,101	2,730	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(2,392)	(1,490)	(451)	(451)	(451)	(137)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(62,336)	(27,050)	(11,762)	(11,762)	(11,762)	(3,526)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	5,111	2,219	964	964	291	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(504)	(132)	(93)	(93)	(39)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(1,504)	(388)	(279)	(279)	(109)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,768	188	316	188	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	5.2	4.2	(2,072)	(1,674)	(398)	(398)	(398)	(398)	(82)	0	0
2643	Sweet Home Cemetery	6/30/2017	Contribution	5.2	4.2	8,993	7,264	1,729	1,729	1,729	348	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	5.3	3.3	(8,609)	(5,361)	(1,624)	(1,624)	(1,624)	(489)	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Contribution	5.3	3.3	8,814	5,488	1,663	1,663	1,663	499	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	2.3	(30,770)	(13,352)	(5,806)	(5,806)	(5,806)	(1,740)	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Contribution	5.3	2.3	7,129	3,094	1,345	1,345	404	0	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Proportion	5.4	1.4	752	196	139	139	57	0	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Contribution	5.4	1.4	8,369	2,169	1,550	1,550	619	0	0	0	0
2643	Sweet Home Cemetery	6/30/2013	Contribution	5.6	0.6	9,463	1,013	1,690	1,013	0	0	0	0	0
2644	Lakeside Water District	6/30/2017	Proportion	5.2	4.2	(25,007)	(20,198)	(4,809)	(4,809)	(4,809)	(4,809)	(962)	0	0
2644	Lakeside Water District	6/30/2017	Contribution	5.2	4.2	15,064	12,167	2,897	2,897	2,897	2,897	579	0	0
2644	Lakeside Water District	6/30/2016	Proportion	5.3	3.3	(11,720)	(7,298)	(2,211)	(2,211)	(2,211)	(665)	0	0	0
2644	Lakeside Water District	6/30/2016	Contribution	5.3	3.3	7,107	4,425	1,341	1,341	402	0	0	0	0
2644	Lakeside Water District	6/30/2015	Proportion	5.3	2.3	(10,763)	(4,670)	(2,031)	(2,031)	(608)	0	0	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	2.3	4,720	2,047	891	891	265	0	0	0	0
2644	Lakeside Water District	6/30/2014	Proportion	5.4	1.4	(2,215)	(575)	(410)	(410)	(165)	0	0	0	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	1.4	2,361	613	437	437	176	0	0	0	0
2644	Lakeside Water District	6/30/2013	Contribution	5.6	0.6	3,503	373	626	373	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	321	259	62	62	62	62	11	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	21,733	17,554	4,179	4,179	4,179	4,179	838	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	26,971	16,793	5,089	5,089	5,089	1,526	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(3,665)	(2,281)	(692)	(692)	(692)	(205)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(29,906)	(12,977)	(5,643)	(5,643)	(5,643)	(1,691)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	6,093	2,643	1,150	1,150	343	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(1,911)	(495)	(354)	(354)	(141)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(9,469)	(2,453)	(1,754)	(1,754)	(699)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(1,730)	(185)	(309)	(185)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(66,575)	(53,772)	(12,803)	(12,803)	(12,803)	(12,803)	(2,560)	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(1,479)	(1,195)	(284)	(284)	(284)	(284)	(59)	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	73,247	45,607	13,820	13,820	13,820	4,147	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	2,500	1,556	472	472	472	140	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(1,237)	(538)	(233)	(233)	(72)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	11,118	4,824	2,098	2,098	628	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	1,142	298	211	211	87	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	6,073	1,573	1,125	1,125	448	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	8,549	914	1,527	914	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	169,680	137,049	32,631	32,631	32,631	32,631	6,525	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(6,623)	(5,349)	(1,274)	(1,274)	(1,274)	(1,274)	(1,274)	(1,274)	(1,274)	(253)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(51,626)	(32,144)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(9,741)	(2,921)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	13,989	8,711	2,639	2,639	2,639	2,639	2,639	2,639	794	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(67,978)	(29,500)	(12,826)	(12,826)	(12,826)	(12,826)	(12,826)	(12,826)	(3,848)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(5,483)	(2,378)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(308)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(4,378)	(1,134)	(811)	(811)	(811)	(811)	(811)	(323)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(27,395)	(7,103)	(5,073)	(5,073)	(5,073)	(5,073)	(5,073)	(2,030)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(12,889)	(1,379)	(2,302)	(2,302)	(2,302)	(2,302)	(2,302)	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(72,374)	(58,456)	(13,918)	(13,918)	(13,918)	(13,918)	(13,918)	(13,918)	(13,918)	(2,784)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(46,240)	(37,348)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(8,892)	(1,780)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(39,439)	(24,557)	(7,441)	(7,441)	(7,441)	(7,441)	(7,441)	(7,441)	(2,234)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(17,968)	(11,188)	(3,390)	(3,390)	(3,390)	(3,390)	(3,390)	(3,390)	(1,018)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	28,399	12,325	5,358	5,358	5,358	5,358	5,358	1,609	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(24,429)	(10,602)	(4,609)	(4,609)	(4,609)	(4,609)	(4,609)	(1,384)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	32,362	8,390	5,993	5,993	5,993	5,993	5,993	2,397	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(75,081)	(19,465)	(13,904)	(13,904)	(13,904)	(13,904)	(13,904)	(5,561)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(42,010)	(4,500)	(7,502)	(7,502)	(7,502)	(7,502)	(7,502)	0	0	0	0
2649	Colton Fire Department	6/30/2017	Proportion	5.2	4.2	(89,947)	(72,649)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(17,298)	(3,457)	0
2649	Colton Fire Department	6/30/2017	Contribution	5.2	4.2	4,955	4,002	953	953	953	953	953	953	953	190	0
2649	Colton Fire Department	6/30/2016	Proportion	5.3	3.3	921	573	174	174	174	174	174	174	51	0	0
2649	Colton Fire Department	6/30/2016	Contribution	5.3	3.3	695	433	131	131	131	131	131	131	40	0	0
2649	Colton Fire Department	6/30/2015	Proportion	5.3	2.3	(5,529)	(2,400)	(1,043)	(1,043)	(1,043)	(1,043)	(1,043)	(314)	0	0	0
2649	Colton Fire Department	6/30/2015	Contribution	5.3	2.3	4,213	1,828	795	795	795	795	795	238	0	0	0
2649	Colton Fire Department	6/30/2014	Proportion	5.4	1.4	1,118	290	207	207	207	207	207	83	0	0	0
2649	Colton Fire Department	6/30/2014	Contribution	5.4	1.4	(1,480)	(384)	(274)	(274)	(274)	(274)	(274)	(110)	0	0	0
2649	Colton Fire Department	6/30/2013	Contribution	5.6	0.6	1,049	114	187	187	187	187	187	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2017	Proportion	5.2	4.2	(4,617)	(3,729)	(888)	(888)	(888)	(888)	(888)	(888)	(888)	(177)	0
2650	Pleasant Hill Fire Department	6/30/2017	Contribution	5.2	4.2	(1,246)	(1,006)	(240)	(240)	(240)	(240)	(240)	(240)	(240)	(46)	0
2650	Pleasant Hill Fire Department	6/30/2016	Proportion	5.3	3.3	(2,282)	(1,420)	(431)	(431)	(431)	(431)	(431)	(431)	(127)	0	0
2650	Pleasant Hill Fire Department	6/30/2016	Contribution	5.3	3.3	(1,831)	(1,141)	(345)	(345)	(345)	(345)	(345)	(345)	(106)	0	0
2650	Pleasant Hill Fire Department	6/30/2015	Proportion	5.3	2.3	5,492	2,384	1,036	1,036	1,036	1,036	1,036	312	0	0	0
2650	Pleasant Hill Fire Department	6/30/2015	Contribution	5.3	2.3	(1,518)	(660)	(286)	(286)	(286)	(286)	(286)	(88)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Proportion	5.4	1.4	2,438	634	451	451	451	451	451	183	0	0	0
2650	Pleasant Hill Fire Department	6/30/2014	Contribution	5.4	1.4	(2,065)	(537)	(382)	(382)	(382)	(382)	(382)	(155)	0	0	0
2650	Pleasant Hill Fire Department	6/30/2013	Contribution	5.6	0.6	(985)	(105)	(176)	(176)	(176)	(176)	(176)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(5,467)	(4,416)	(1,051)	(1,051)	(1,051)	(1,051)	(1,051)	(1,051)	(1,051)	(212)	0
2651	Imbler Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	203	164	39	39	39	39	39	39	8	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(799)	(497)	(151)	(151)	(151)	(151)	(151)	(151)	(44)	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(76)	(48)	(14)	(14)	(14)	(14)	(14)	(14)	(6)	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(4,331)	(1,880)	(817)	(817)	(817)	(817)	(817)	(246)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	456	198	86	86	86	86	86	26	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	356	92	66	66	66	66	66	26	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(678)	(174)	(126)	(126)	(126)	(126)	(126)	(48)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	716	76	128	128	128	128	128	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	5.2	4.2	(246,805)	(199,343)	(47,462)	(47,462)	(47,462)	(47,462)	(47,462)	(47,462)	(47,462)	(9,495)	0
2652	The Oregon Consortium	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	5.3	3.3	(120,520)	(75,040)	(22,740)	(22,740)	(22,740)	(22,740)	(22,740)	(22,740)	(6,820)	0	0
2652	The Oregon Consortium	6/30/2016	Contribution	5.3	3.3	(24,656)	(15,352)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(4,652)	(1,396)	0	0
2652	The Oregon Consortium	6/30/2015	Proportion	5.3	2.3	(24,918)	(10,812)	(4,702)	(4,702)	(4,702)	(4,702)	(4,702)	(1,408)	0	0	0
2652	The Oregon Consortium	6/30/2015	Contribution	5.3	2.3	2,799	1,215	528	528	528	528	528	159	0	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	1.4	23,070	5,982	4,272	4,272	4,272	4,272	4,272	1,710	0	0	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	1.4	81,228	21,060	15,042	15,042	15,042	15,042	15,042	6,018	0	0	0
2652	The Oregon Consortium	6/30/2013	Contribution	5.6	0.6	5,994	644	1,070	1,070	1,070	1,070	1,070	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	5.2	4.2	(106,231)	(85,802)	(20,429)	(20,429)	(20,429)	(20,429)	(20,429)	(20,429)	(20,429)	(4,086)	0
2653	Umatilla Fire Department	6/30/2017	Contribution	5.2	4.2	7,972	6,439	1,533	1,533	1,533	1,533	1,533	1,533	307	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	5.3	3.3	(17,511)	(10,903)	(3,304)	(3,304)	(3,304)	(3,304)	(3,304)	(991)	0	0	0
2653	Umatilla Fire Department	6/30/2016	Contribution	5.3	3.3	(8,114)	(5,052)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(459)	0	0	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	2.3	(10,598)	(4,598)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(598)	0	0	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	2.3	269	116	51	51	51	51	51	14	0	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	1.4	(6,709)	(1,741)	(1,242)	(1,242)	(1,242)	(1,242)	(1,242)	0	0	0	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	1.4	(7,057)	(1,829)	(1,307)	(1,307)	(1,307)	(1,307)	(1,307)	(522)	0	0	0
2653	Umatilla Fire Department	6/30/2013	Contribution	5.6	0.6	(7,580)	(810)	(1,354)	(1,354)	(1,354)	(1,354)	(1,354)	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2654	Spring Valley Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(5,571)	(4,500)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(216)	0
2655	North Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(7,091)	(5,727)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)	(271)	0
2655	North Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(9,595)	(5,975)	(1,810)	(1,810)	(1,810)	(1,810)	(545)	0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(5,771)	(3,593)	(1,089)	(1,089)	(1,089)	(1,089)	(326)	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(13,942)	(6,049)	(2,631)	(2,631)	(2,631)	(2,631)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(6,641)	(2,882)	(1,253)	(1,253)	(1,253)	(376)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	299	79	55	55	24	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(9,993)	(2,589)	(1,851)	(1,851)	(738)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(8,082)	(867)	(1,443)	(867)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	5.2	4.2	921,258	744,093	177,165	177,165	177,165	177,165	177,165	35,433	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Contribution	5.2	4.2	(109,537)	(88,472)	(21,065)	(21,065)	(21,065)	(21,065)	(21,065)	(4,212)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	5.3	3.3	745,178	463,978	140,600	140,600	140,600	140,600	42,178	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Contribution	5.3	3.3	(122,737)	(76,421)	(23,158)	(23,158)	(23,158)	(23,158)	(6,947)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Proportion	5.3	2.3	1,139,254	494,392	214,954	214,954	214,954	64,484	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Contribution	5.3	2.3	(79,739)	(34,604)	(15,045)	(15,045)	(15,045)	(4,514)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Proportion	5.4	1.4	72,595	18,819	13,444	13,444	5,375	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	1.4	(179,611)	(46,567)	(33,261)	(33,261)	(13,306)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2013	Contribution	5.6	0.6	(94,426)	(10,116)	(16,862)	(10,116)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Proportion	5.2	4.2	(12,875)	(10,399)	(2,476)	(2,476)	(2,476)	(2,476)	(495)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Contribution	5.2	4.2	(28,644)	(23,136)	(5,508)	(5,508)	(5,508)	(5,508)	(1,104)	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Proportion	5.3	3.3	14,440	8,990	2,725	2,725	2,725	815	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Contribution	5.3	3.3	(22,349)	(13,915)	(4,217)	(4,217)	(4,217)	(1,264)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Proportion	5.3	2.3	18,476	8,018	3,486	3,486	3,486	1,046	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Contribution	5.3	2.3	(19,677)	(8,538)	(3,713)	(3,713)	(3,713)	(1,112)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	1.4	522	134	97	97	37	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4	1.4	(18,828)	(4,880)	(3,487)	(3,487)	(1,393)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2013	Contribution	5.6	0.6	(15,788)	(1,693)	(2,819)	(1,693)	0	0	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	5.2	4.2	(44,531)	(35,967)	(8,564)	(8,564)	(8,564)	(8,564)	(1,711)	0	0
2659	Silverton Fire District	6/30/2017	Contribution	5.2	4.2	30,542	24,669	5,873	5,873	5,873	5,873	1,177	0	0
2659	Silverton Fire District	6/30/2016	Proportion	5.3	3.3	(14,109)	(8,785)	(2,662)	(2,662)	(2,662)	(799)	0	0	0
2659	Silverton Fire District	6/30/2016	Contribution	5.3	3.3	19,871	12,373	3,749	3,749	3,749	1,126	0	0	0
2659	Silverton Fire District	6/30/2015	Proportion	5.3	2.3	(99,793)	(43,306)	(18,829)	(18,829)	(18,829)	(5,648)	0	0	0
2659	Silverton Fire District	6/30/2015	Contribution	5.3	2.3	20,808	9,030	3,926	3,926	3,926	1,178	0	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	1.4	7,965	2,065	1,475	1,475	590	0	0	0	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	1.4	(9,947)	(2,579)	(1,842)	(1,842)	(737)	0	0	0	0
2659	Silverton Fire District	6/30/2013	Contribution	5.6	0.6	9,147	982	1,633	982	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	5.2	4.2	2,974,477	2,402,462	572,015	572,015	572,015	572,015	114,402	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Contribution	5.2	4.2	(1,521,645)	(1,229,021)	(292,624)	(292,624)	(292,624)	(292,624)	(58,525)	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	5.3	3.3	(564,532)	(351,502)	(106,515)	(106,515)	(106,515)	(31,957)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Contribution	5.3	3.3	1,307,343	814,007	246,668	246,668	246,668	74,003	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Proportion	5.3	2.3	(774,863)	(336,260)	(146,201)	(146,201)	(146,201)	(43,858)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Contribution	5.3	2.3	653,347	283,528	123,273	123,273	123,273	36,982	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Proportion	5.4	1.4	107,990	27,998	19,998	19,998	8,000	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	1.4	(436,202)	(113,090)	(80,778)	(80,778)	(32,312)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2013	Contribution	5.6	0.6	647	72	115	72	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Contribution	5.4	1.4	869	225	161	161	64	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Proportion	5.2	4.2	(3,629)	(2,931)	(698)	(698)	(698)	(698)	(139)	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Contribution	5.2	4.2	(3,327)	(2,687)	(640)	(640)	(640)	(640)	(127)	0	0
2662	East Central Oregon Association of Counties	6/30/2016	Proportion	5.3	3.3	718	448	135	135	135	43	0	0	0
2662	East Central Oregon Association of Counties	6/30/2016	Contribution	5.3	3.3	(2,809)	(1,749)	(530)	(530)	(530)	(159)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	2.3	2,053	892	387	387	118	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	2.3	(2,602)	(1,129)	(491)	(491)	(147)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	1.4	(376)	(96)	(70)	(70)	(26)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	1.4	(2,643)	(687)	(489)	(489)	(198)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
							Balance of Outflow/(Inflow)	Expense	Expense	Expense	Expense	Expense	Expense	
2662	East Central Oregon Association of Counties	6/30/2013	Contribution	5.6	0.6	(2,337)	(252)	(417)	(252)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	5.2	4.2	14,730	11,897	2,833	2,833	2,833	2,833	2,833	2,833	565
2663	Metropolitan Area Communications Commission	6/30/2017	Contribution	5.2	4.2	(24,671)	(19,927)	(4,744)	(4,744)	(4,744)	(4,744)	(4,744)	(4,744)	(951)
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	5.3	3.3	(227,349)	(141,557)	(42,896)	(42,896)	(42,896)	(42,896)	(42,896)	(42,896)	0
2663	Metropolitan Area Communications Commission	6/30/2016	Contribution	5.3	3.3	7,946	4,948	1,499	1,499	1,499	1,499	1,499	451	0
2663	Metropolitan Area Communications Commission	6/30/2015	Proportion	5.3	2.3	(59,532)	(25,836)	(11,232)	(11,232)	(11,232)	(11,232)	(11,232)	(11,232)	0
2663	Metropolitan Area Communications Commission	6/30/2015	Contribution	5.3	2.3	(12,189)	(5,289)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	(2,300)	0
2663	Metropolitan Area Communications Commission	6/30/2014	Proportion	5.4	1.4	(12,083)	3,131	2,238	2,238	2,238	2,238	2,238	2,238	0
2663	Metropolitan Area Communications Commission	6/30/2014	Contribution	5.4	1.4	(72,628)	(18,828)	(13,450)	(13,450)	(13,450)	(13,450)	(13,450)	(13,450)	0
2663	Metropolitan Area Communications Commission	6/30/2013	Contribution	5.6	0.6	(44,356)	(4,751)	(7,921)	(4,751)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	5.2	4.2	71,180	57,492	13,688	13,688	13,688	13,688	13,688	13,688	2,740
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Contribution	5.2	4.2	(2,266)	(1,830)	(436)	(436)	(436)	(436)	(436)	(436)	(86)
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	5.3	3.3	76,863	47,859	14,502	14,502	14,502	14,502	14,502	14,502	4,353
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Contribution	5.3	3.3	5,324	3,314	1,005	1,005	1,005	1,005	1,005	299	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3	2.3	(23,567)	(10,226)	(4,447)	(4,447)	(4,447)	(4,447)	(4,447)	(4,447)	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Contribution	5.3	2.3	9,871	4,285	1,862	1,862	1,862	1,862	1,862	561	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	1.4	11,849	3,073	2,194	2,194	2,194	2,194	2,194	2,194	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	1.4	2,997	777	555	555	222	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2013	Contribution	5.6	0.6	12,326	1,321	2,201	1,321	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Proportion	5.2	4.2	(8,918)	(7,203)	(1,715)	(1,715)	(1,715)	(1,715)	(1,715)	(1,715)	(343)
2665	N NE Community Mental Health Center	6/30/2017	Contribution	5.2	4.2	(15,691)	(12,673)	(3,018)	(3,018)	(3,018)	(3,018)	(3,018)	(3,018)	(601)
2665	N NE Community Mental Health Center	6/30/2016	Proportion	5.3	3.3	(7,207)	(4,487)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(1,360)	(407)
2665	N NE Community Mental Health Center	6/30/2016	Contribution	5.3	3.3	(12,429)	(7,739)	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	(2,345)	(704)
2665	N NE Community Mental Health Center	6/30/2015	Proportion	5.3	2.3	(10,929)	(4,743)	(2,062)	(2,062)	(2,062)	(2,062)	(2,062)	(2,062)	0
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	2.3	(12,727)	(5,524)	(2,401)	(2,401)	(2,401)	(2,401)	(2,401)	(2,401)	0
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	1.4	(841)	(217)	(156)	(156)	(61)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	1.4	(16,478)	(4,274)	(3,051)	(3,051)	(1,223)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2013	Contribution	5.6	0.6	(13,912)	(1,492)	(2,484)	(1,492)	0	0	0	0	0
2666	Central City Concern	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	5.2	4.2	(64,435)	(52,044)	(12,391)	(12,391)	(12,391)	(12,391)	(12,391)	(12,391)	(2,480)
2669	Roseburg Urban Sanitary Authority	6/30/2017	Contribution	5.2	4.2	882	712	170	170	170	170	170	170	32
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	5.3	3.3	(99,548)	(61,982)	(18,783)	(18,783)	(18,783)	(18,783)	(18,783)	(18,783)	(5,633)
2669	Roseburg Urban Sanitary Authority	6/30/2016	Contribution	5.3	3.3	19,160	11,930	3,615	3,615	3,615	3,615	3,615	3,615	1,085
2669	Roseburg Urban Sanitary Authority	6/30/2015	Proportion	5.3	2.3	(41,343)	(17,940)	(7,801)	(7,801)	(7,801)	(7,801)	(7,801)	(7,801)	0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Contribution	5.3	2.3	3,445	1,495	650	650	195	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	1.4	19,404	5,032	3,593	3,593	1,439	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	1.4	(53,355)	(13,831)	(9,881)	(9,881)	(3,950)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2013	Contribution	5.6	0.6	(26,650)	(2,855)	(4,759)	(2,855)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Proportion	5.2	4.2	(18,035)	(14,567)	(3,468)	(3,468)	(3,468)	(3,468)	(3,468)	(3,468)	(695)
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Contribution	5.2	4.2	(28,986)	(23,412)	(5,574)	(5,574)	(5,574)	(5,574)	(5,574)	(5,574)	(1,116)



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Proportion	5.3	3.3	(26,274)	(16,360)	(4,957)	(4,957)	(4,957)	(4,957)	(1,489)	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Contribution	5.3	3.3	(23,116)	(14,392)	(4,362)	(4,362)	(4,362)	(4,362)	(1,306)	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Proportion	5.3	2.3	(40,324)	(17,500)	(7,608)	(7,608)	(7,608)	(2,284)	0	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Contribution	5.3	2.3	(25,178)	(10,925)	(4,751)	(4,751)	(4,751)	(1,423)	0	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Proportion	5.4	1.4	40	12	7	7	5	0	0	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Contribution	5.4	1.4	(35,763)	(9,271)	(6,623)	(6,623)	(2,648)	0	0	0	0	
2670	Mt Hood Community Mental Health Ctr	6/30/2013	Contribution	5.6	0.6	(29,376)	(3,146)	(5,246)	(3,146)	0	0	0	0	0	
2671	Columbia 911 Communications District	6/30/2017	Proportion	5.2	4.2	(95,704)	(77,299)	(18,405)	(18,405)	(18,405)	(18,405)	(18,405)	(3,679)	0	0
2671	Columbia 911 Communications District	6/30/2017	Contribution	5.2	4.2	6,122	4,945	1,177	1,177	1,177	1,177	1,177	237	0	0
2671	Columbia 911 Communications District	6/30/2016	Proportion	5.3	3.3	(62,581)	(38,965)	(11,808)	(11,808)	(11,808)	(11,808)	(3,541)	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Contribution	5.3	3.3	6,026	3,752	1,137	1,137	1,137	341	0	0	0	0
2671	Columbia 911 Communications District	6/30/2015	Proportion	5.3	2.3	(152,163)	(66,033)	(28,710)	(28,710)	(8,613)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2015	Contribution	5.3	2.3	19,748	8,570	3,726	3,726	3,726	1,118	0	0	0	0
2671	Columbia 911 Communications District	6/30/2014	Proportion	5.4	1.4	33,599	8,711	6,222	2,489	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2014	Contribution	5.4	1.4	(42,825)	(11,101)	(7,931)	(7,931)	(3,170)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2013	Contribution	5.6	0.6	1,208	216	128	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	5.2	4.2	124,589	100,630	23,959	23,959	23,959	23,959	23,959	4,794	0	0
2672	Rockwood Water PUD	6/30/2017	Contribution	5.2	4.2	(7,584)	(6,126)	(1,458)	(1,458)	(1,458)	(1,458)	(294)	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	5.3	3.3	4,595	2,861	867	867	867	260	0	0	0	0
2672	Rockwood Water PUD	6/30/2016	Contribution	5.3	3.3	17,479	10,883	3,298	3,298	3,298	989	0	0	0	0
2672	Rockwood Water PUD	6/30/2015	Proportion	5.3	2.3	(282,947)	(122,789)	(53,386)	(53,386)	(53,386)	(16,017)	0	0	0	0
2672	Rockwood Water PUD	6/30/2015	Contribution	5.3	2.3	9,028	3,919	1,703	1,703	513	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2014	Proportion	5.4	1.4	(49,898)	(12,938)	(9,240)	(9,240)	(3,698)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2014	Contribution	5.4	1.4	(102,369)	(26,541)	(18,957)	(18,957)	(7,584)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2013	Contribution	5.6	0.6	(85,768)	(9,188)	(15,316)	(9,188)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2017	Proportion	5.2	4.2	31,160	25,168	5,992	5,992	5,992	5,992	1,200	0	0	0
2673	Port Orford Library	6/30/2017	Contribution	5.2	4.2	3,218	2,599	619	619	619	123	0	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	5.3	3.3	12,591	7,839	2,376	2,376	2,376	711	0	0	0	0
2673	Port Orford Library	6/30/2016	Contribution	5.3	3.3	(1,542)	(960)	(291)	(291)	(291)	(87)	0	0	0	0
2673	Port Orford Library	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Proportion	5.4	1.4	(2,079)	(539)	(385)	(385)	(154)	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Contribution	5.4	1.4	16	4	3	3	1	0	0	0	0	0
2673	Port Orford Library	6/30/2013	Contribution	5.6	0.6	(91)	(96)	(163)	(96)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	5.2	4.2	28,828	23,284	5,544	5,544	5,544	5,544	1,108	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Contribution	5.2	4.2	(7,088)	(5,725)	(1,363)	(1,363)	(1,363)	(1,363)	(273)	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	5.3	3.3	62	38	12	12	12	2	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Contribution	5.3	3.3	(4,316)	(2,688)	(814)	(814)	(814)	(246)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Proportion	5.3	2.3	1,551	672	293	293	86	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Contribution	5.3	2.3	(9,537)	(4,140)	(1,799)	(1,799)	(542)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Proportion	5.4	1.4	20,110	5,214	3,724	3,724	1,490	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	1.4	(12,709)	(3,293)	(2,354)	(2,354)	(939)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2013	Contribution	5.6	0.6	(1,144)	(124)	(204)	(124)	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Proportion	5.2	4.2	39,170	31,637	7,533	7,533	7,533	7,533	1,505	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Contribution	5.2	4.2	14,876	12,015	2,861	2,861	2,861	571	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	5.3	3.3	(19,185)	(11,945)	(3,620)	(3,620)	(3,620)	(1,085)	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Contribution	5.3	3.3	4,972	3,096	938	938	282	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Proportion	5.3	2.3	22,846	9,913	4,311	4,311	4,311	1,291	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Contribution	5.3	2.3	(939)	(408)	(177)	(177)	(54)	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Proportion	5.4	1.4	17,733	4,597	3,284	3,284	1,313	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Contribution	5.4	1.4	(1,725)	(449)	(319)	(319)	(130)	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2013	Contribution	5.6	0.6	7,529	809	1,344	809	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2017	Proportion	5.2	4.2	(237,808)	(192,076)	(45,732)	(45,732)	(45,732)	(45,732)	(9,148)	0	0	0
2676	Woodburn Fire District	6/30/2017	Contribution	5.2	4.2	123,396	99,666	23,730	23,730	23,730	23,730	4,746	0	0	0
2676	Woodburn Fire District	6/30/2016	Proportion	5.3	3.3	78,119	23,673	23,673	23,673	23,673	7,100	0	0	0	0
2676	Woodburn Fire District	6/30/2016	Contribution	5.3	3.3	88,691	55,223	16,734	16,734	16,734	5,021	0	0	0	0
2676	Woodburn Fire District	6/30/2015	Proportion	5.3	2.3	(180,289)	(78,238)	(34,017)	(34,017)	(10,204)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2015	Contribution	5.3	2.3	158,537	68,798	29,913	29,913	29,913	8,972	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Proportion	5.4	1.4	47,646	12,354	8,823	8,823	3,531	0	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Contribution	5.4	1.4	(1,987)	(515)	(368)	(368)	(147)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2013	Contribution	5.6	0.6	90,397	9,687	16,142	9,687	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2677	Portland Private Industry Council Inc	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	5.2	4.2	109,367	88,335	21,032	21,032	21,032	21,032	21,032	21,032	21,032	4,207	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Contribution	5.2	4.2	36,732	29,668	7,064	7,064	7,064	7,064	7,064	7,064	7,064	1,412	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	5.3	3.3	72,014	44,838	13,588	13,588	13,588	13,588	13,588	13,588	4,074	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Contribution	5.3	3.3	20,303	12,641	3,831	3,831	3,831	3,831	3,831	3,831	1,148	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Proportion	5.3	2.3	26,733	11,601	5,044	5,044	5,044	5,044	5,044	5,044	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Contribution	5.3	2.3	23,476	10,189	4,429	4,429	4,429	4,429	4,429	4,429	1,331	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Proportion	5.4	1.4	47,128	12,220	8,727	8,727	8,727	8,727	8,727	8,727	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Contribution	5.4	1.4	1,673	433	310	310	310	310	310	310	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2013	Contribution	5.6	0.6	21,667	2,322	3,869	3,869	3,869	3,869	3,869	3,869	0	0	0
2679	Columbia River Public Utility District	6/30/2017	Proportion	5.2	4.2	89,430	72,232	17,198	17,198	17,198	17,198	17,198	17,198	17,198	3,440	0
2679	Columbia River Public Utility District	6/30/2017	Contribution	5.2	4.2	77,967	62,973	14,994	14,994	14,994	14,994	14,994	14,994	14,994	2,997	0
2679	Columbia River Public Utility District	6/30/2016	Proportion	5.3	3.3	(120,350)	(74,934)	(22,708)	(22,708)	(22,708)	(22,708)	(22,708)	(22,708)	(6,810)	0	0
2679	Columbia River Public Utility District	6/30/2016	Contribution	5.3	3.3	52,346	32,592	9,877	9,877	9,877	9,877	9,877	9,877	2,961	0	0
2679	Columbia River Public Utility District	6/30/2015	Proportion	5.3	2.3	(107,555)	(46,676)	(20,293)	(20,293)	(20,293)	(20,293)	(20,293)	(20,293)	(6,090)	0	0
2679	Columbia River Public Utility District	6/30/2015	Contribution	5.3	2.3	142,238	61,727	26,837	26,837	26,837	26,837	26,837	26,837	8,053	0	0
2679	Columbia River Public Utility District	6/30/2014	Proportion	5.4	1.4	(49,257)	(12,769)	(9,122)	(9,122)	(9,122)	(9,122)	(9,122)	(9,122)	0	0	0
2679	Columbia River Public Utility District	6/30/2014	Contribution	5.4	1.4	(102,387)	(26,543)	(18,961)	(18,961)	(18,961)	(18,961)	(18,961)	(18,961)	0	0	0
2679	Columbia River Public Utility District	6/30/2013	Contribution	5.6	0.6	(34,410)	(3,685)	(6,145)	(6,145)	(6,145)	(6,145)	(6,145)	(6,145)	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	50,926	41,133	9,793	9,793	9,793	9,793	9,793	9,793	9,793	1,961	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	4,811	3,886	925	925	925	925	925	925	925	186	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	493	307	93	93	93	93	93	93	28	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	7,753	4,827	1,463	1,463	1,463	1,463	1,463	1,463	438	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(18,182)	(7,889)	(3,431)	(3,431)	(3,431)	(3,431)	(3,431)	(3,431)	(1,027)	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	12,385	5,374	2,337	2,337	2,337	2,337	2,337	2,337	700	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	17,348	4,496	3,213	3,213	3,213	3,213	3,213	3,213	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	131	35	24	24	24	24	24	24	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	17,428	1,868	3,112	3,112	3,112	3,112	3,112	3,112	0	0	0
2684	Parkdale Fire District	6/30/2017	Proportion	5.2	4.2	4,048	3,270	778	778	778	778	778	778	778	158	0
2684	Parkdale Fire District	6/30/2017	Contribution	5.2	4.2	4,396	3,551	845	845	845	845	845	845	845	171	0
2684	Parkdale Fire District	6/30/2016	Proportion	5.3	3.3	(6,369)	(3,965)	(1,202)	(1,202)	(1,202)	(1,202)	(1,202)	(1,202)	(359)	0	0
2684	Parkdale Fire District	6/30/2016	Contribution	5.3	3.3	57,182	35,604	10,789	10,789	10,789	10,789	10,789	10,789	3,237	0	0
2684	Parkdale Fire District	6/30/2015	Proportion	5.3	2.3	(8,447)	(3,665)	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)	(477)	0	0
2684	Parkdale Fire District	6/30/2015	Contribution	5.3	2.3	3,474	1,509	655	655	655	655	655	655	199	0	0
2684	Parkdale Fire District	6/30/2014	Proportion	5.4	1.4	639	167	118	118	118	118	118	118	0	0	0
2684	Parkdale Fire District	6/30/2014	Contribution	5.4	1.4	(3,248)	(844)	(601)	(601)	(601)	(601)	(601)	(601)	0	0	0
2684	Parkdale Fire District	6/30/2013	Contribution	5.6	0.6	2,812	302	502	502	502	502	502	502	0	0	0
2685	Oregon Community College Association	6/30/2017	Proportion	5.2	4.2	42,204	34,088	8,116	8,116	8,116	8,116	8,116	8,116	8,116	1,624	0
2685	Oregon Community College Association	6/30/2017	Contribution	5.2	4.2	2,640	2,132	508	508	508	508	508	508	508	100	0
2685	Oregon Community College Association	6/30/2016	Proportion	5.3	3.3	7,682	4,784	1,449	1,449	1,449	1,449	1,449	1,449	437	0	0
2685	Oregon Community College Association	6/30/2016	Contribution	5.3	3.3	(5,313)	(3,309)	(1,002)	(1,002)	(1,002)	(1,002)	(1,002)	(1,002)	(303)	0	0
2685	Oregon Community College Association	6/30/2015	Proportion	5.3	2.3	99,199	43,048	18,717	18,717	18,717	18,717	18,717	18,717	5,614	0	0
2685	Oregon Community College Association	6/30/2015	Contribution	5.3	2.3	(1,530)	(663)	(289)	(289)	(289)	(289)	(289)	(289)	0	0	0
2685	Oregon Community College Association	6/30/2014	Proportion	5.4	1.4	388	100	72	72	72	72	72	72	0	0	0
2685	Oregon Community College Association	6/30/2014	Contribution	5.4	1.4	22,016	5,708	4,077	4,077	4,077	4,077	4,077	4,077	0	0	0
2685	Oregon Community College Association	6/30/2013	Contribution	5.6	0.6	14,055	1,505	2,510	2,510	2,510	2,510	2,510	2,510	0	0	0
2686	Weston Cemetery	6/30/2017	Proportion	5.2	4.2	(944)	(762)	(182)	(182)	(182)	(182)	(182)	(182)	(182)	(34)	0
2686	Weston Cemetery	6/30/2017	Contribution	5.2	4.2	(1,135)	(917)	(218)	(218)	(218)	(218)	(218)	(218)	(218)	(45)	0
2686	Weston Cemetery	6/30/2016	Proportion	5.3	3.3	(13,041)	(8,119)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(2,461)	(736)	0	0
2686	Weston Cemetery	6/30/2016	Contribution	5.3	3.3	(1,671)	(1,041)	(315)	(315)	(315)	(315)	(315)	(315)	(96)	0	0
2686	Weston Cemetery	6/30/2015	Proportion	5.3	2.3	(1,528)	(664)	(288)	(288)	(288)	(288)	(288)	(288)	0	0	0
2686	Weston Cemetery	6/30/2015	Contribution	5.3	2.3	(479)	(209)	(90)	(90)	(90)	(90)	(90)	(90)	0	0	0
2686	Weston Cemetery	6/30/2014	Proportion	5.4	1.4	(517)	(133)	(96)	(96)	(96)	(96)	(96)	(96)	0	0	0
2686	Weston Cemetery	6/30/2014	Contribution	5.4	1.4	(1,759)	(455)	(326)	(326)	(326)	(326)	(326)	(326)	0	0	0
2686	Weston Cemetery	6/30/2013	Contribution	5.6	0.6	(2,245)	(240)	(401)	(401)	(401)	(401)	(401)	(401)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	5.2	4.2	(2,165)	(1,749)	(416)	(416)	(416)	(416)	(416)	(416)	(416)	(85)	0
2687	Columbia Drainage Vector Control District	6/30/2017	Contribution	5.2	4.2	38,457	31,061	7,396	7,396	7,396	7,396	7,396	7,396	7,396	1,477	0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	5.3	3.3	63,344	39,440	11,952	11,952	11,952	11,952	11,952	11,952	3,584	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Contribution	5.3	3.3	12,901	8,033	2,434	2,434	2,434	2,434	2,434	2,434	731	0	0
2687	Columbia Drainage Vector Control District	6/30/2015	Proportion	5.3	2.3	(116,066)	(60,369)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(21,899)	(6,571)	0	0
2687	Columbia Drainage Vector Control District	6/30/2015	Contribution	5.3	2.3	18,246	7,917	3,443	3,443	3,443	3,443	3,443	3,443	1,031	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Proportion	5.4	1.4	10,933	2,833	2,025	2,025	2,025	2,025	2,025	2,025	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Contribution	5.4	1.4	(1,072)	(276)	(199)	(199)	(199)	(199)	(199)	(199)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2687	Columbia Drainage Vector Control District	6/30/2013	Contribution	5.6	0.6	22,785	2,440	4,069	2,440	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2017	Proportion	5.2	4.2	(156,593)	(126,479)	(30,114)	(30,114)	(30,114)	(30,114)	(30,114)	(30,114)	(6,023)
2688	Polk County Fire District 1	6/30/2017	Contribution	5.2	4.2	79,709	64,380	15,329	15,329	15,329	15,329	15,329	15,329	3,064
2688	Polk County Fire District 1	6/30/2016	Proportion	5.3	3.3	(5,666)	(3,528)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(1,069)	(321)
2688	Polk County Fire District 1	6/30/2016	Contribution	5.3	3.3	38,815	24,167	7,324	7,324	7,324	7,324	7,324	2,195	0
2688	Polk County Fire District 1	6/30/2015	Proportion	5.3	2.3	(71,805)	(31,161)	(13,548)	(13,548)	(13,548)	(13,548)	(13,548)	(13,548)	0
2688	Polk County Fire District 1	6/30/2015	Contribution	5.3	2.3	54,513	23,658	10,285	10,285	10,285	10,285	10,285	3,088	0
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	1.4	(12,180)	(3,156)	(2,256)	(2,256)	(2,256)	(2,256)	(2,256)	(2,256)	0
2688	Polk County Fire District 1	6/30/2014	Contribution	5.4	1.4	(35,030)	(9,082)	(6,487)	(6,487)	(6,487)	(6,487)	(6,487)	(6,487)	0
2688	Polk County Fire District 1	6/30/2013	Contribution	5.6	0.6	(34,688)	(3,718)	(6,194)	(6,194)	(6,194)	(6,194)	(6,194)	(6,194)	0
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	5.2	4.2	3,602	2,909	693	693	693	693	693	693	137
2689	Redmond Area Park & Recreation District	6/30/2017	Contribution	5.2	4.2	27,929	22,558	5,371	5,371	5,371	5,371	5,371	5,371	1,074
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	5.3	3.3	(6,602)	(4,110)	(1,246)	(1,246)	(1,246)	(1,246)	(1,246)	(1,246)	(372)
2689	Redmond Area Park & Recreation District	6/30/2016	Contribution	5.3	3.3	22,062	13,736	4,163	4,163	4,163	4,163	4,163	4,163	1,247
2689	Redmond Area Park & Recreation District	6/30/2015	Proportion	5.3	2.3	(346)	(151)	(65)	(65)	(65)	(65)	(65)	(65)	0
2689	Redmond Area Park & Recreation District	6/30/2015	Contribution	5.3	2.3	18,632	8,087	3,515	3,515	3,515	3,515	3,515	3,515	1,057
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	1.4	(15,039)	(3,899)	(2,785)	(2,785)	(2,785)	(2,785)	(2,785)	(2,785)	0
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	1.4	1,343	347	249	249	249	249	249	249	98
2689	Redmond Area Park & Recreation District	6/30/2013	Contribution	5.6	0.6	(8,732)	(937)	(1,559)	(937)	(937)	(937)	(937)	(937)	0
2692	Siuslaw Public Library	6/30/2017	Proportion	5.2	4.2	(27,637)	(22,322)	(5,315)	(5,315)	(5,315)	(5,315)	(5,315)	(5,315)	(1,062)
2692	Siuslaw Public Library	6/30/2017	Contribution	5.2	4.2	4,426	3,575	851	851	851	851	851	851	171
2692	Siuslaw Public Library	6/30/2016	Proportion	5.3	3.3	(43,824)	(27,286)	(8,269)	(8,269)	(8,269)	(8,269)	(8,269)	(8,269)	(2,479)
2692	Siuslaw Public Library	6/30/2016	Contribution	5.3	3.3	2,345	1,461	442	442	442	442	442	442	135
2692	Siuslaw Public Library	6/30/2015	Proportion	5.3	2.3	41,791	18,136	7,885	7,885	7,885	7,885	7,885	7,885	2,366
2692	Siuslaw Public Library	6/30/2015	Contribution	5.3	2.3	(671)	(290)	(127)	(127)	(127)	(127)	(127)	(127)	(36)
2692	Siuslaw Public Library	6/30/2014	Proportion	5.4	1.4	(19,623)	(5,087)	(3,634)	(3,634)	(3,634)	(3,634)	(3,634)	(3,634)	0
2692	Siuslaw Public Library	6/30/2014	Contribution	5.4	1.4	(1,646)	(426)	(305)	(305)	(305)	(305)	(305)	(305)	0
2692	Siuslaw Public Library	6/30/2013	Contribution	5.6	0.6	(8,356)	(896)	(1,492)	(896)	(896)	(896)	(896)	(896)	0
2693	City-County Insurance Services	6/30/2017	Proportion	5.2	4.2	4,442,602	3,588,255	854,347	854,347	854,347	854,347	854,347	854,347	170,867
2693	City-County Insurance Services	6/30/2017	Contribution	5.2	4.2	400,966	323,857	77,109	77,109	77,109	77,109	77,109	77,109	15,421
2693	City-County Insurance Services	6/30/2016	Proportion	5.3	3.3	(297,781)	(185,411)	(56,185)	(56,185)	(56,185)	(56,185)	(56,185)	(56,185)	0
2693	City-County Insurance Services	6/30/2016	Contribution	5.3	3.3	308,622	192,161	58,230	58,230	58,230	58,230	58,230	58,230	17,471
2693	City-County Insurance Services	6/30/2015	Proportion	5.3	2.3	(385,071)	(167,107)	(72,655)	(72,655)	(72,655)	(72,655)	(72,655)	(72,655)	0
2693	City-County Insurance Services	6/30/2015	Contribution	5.3	2.3	212,591	92,258	40,111	40,111	40,111	40,111	40,111	40,111	12,036
2693	City-County Insurance Services	6/30/2014	Proportion	5.4	1.4	(8,089)	(2,097)	(1,498)	(1,498)	(1,498)	(1,498)	(1,498)	(1,498)	0
2693	City-County Insurance Services	6/30/2014	Contribution	5.4	1.4	(127,248)	(32,990)	(23,565)	(23,565)	(23,565)	(23,565)	(23,565)	(23,565)	0
2693	City-County Insurance Services	6/30/2013	Contribution	5.6	0.6	(83,881)	(8,989)	(14,978)	(8,989)	(8,989)	(8,989)	(8,989)	(8,989)	0
2694	Philomath Fire Department	6/30/2017	Proportion	5.2	4.2	250,642	202,442	48,200	48,200	48,200	48,200	48,200	48,200	9,642
2694	Philomath Fire Department	6/30/2017	Contribution	5.2	4.2	7,892	6,374	1,518	1,518	1,518	1,518	1,518	1,518	302
2694	Philomath Fire Department	6/30/2016	Proportion	5.3	3.3	(303,768)	(189,138)	(57,315)	(57,315)	(57,315)	(57,315)	(57,315)	(57,315)	(17,193)
2694	Philomath Fire Department	6/30/2016	Contribution	5.3	3.3	27,424	17,076	5,174	5,174	5,174	5,174	5,174	5,174	1,554
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	2.3	(29,703)	(12,891)	(5,604)	(5,604)	(5,604)	(5,604)	(5,604)	(5,604)	0
2694	Philomath Fire Department	6/30/2015	Contribution	5.3	2.3	(16,997)	(7,376)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(3,207)	(962)
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	1.4	(9,017)	(2,337)	(1,670)	(1,670)	(1,670)	(1,670)	(1,670)	(1,670)	0
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	1.4	(4,278)	(1,110)	(792)	(792)	(792)	(792)	(792)	(792)	0
2694	Philomath Fire Department	6/30/2013	Contribution	5.6	0.6	(1,810)	(195)	(323)	(195)	(195)	(195)	(195)	(195)	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	5.2	4.2	(316,054)	(255,274)	(60,780)	(60,780)	(60,780)	(60,780)	(60,780)	(60,780)	(12,154)
2695	Washington County Consolidated Communications Agency	6/30/2017	Contribution	5.2	4.2	113,914	92,007	21,907	21,907	21,907	21,907	21,907	21,907	4,379
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	5.3	3.3	(573,941)	(357,359)	(108,291)	(108,291)	(108,291)	(108,291)	(108,291)	(108,291)	(32,486)
2695	Washington County Consolidated Communications Agency	6/30/2016	Contribution	5.3	3.3	166,965	103,959	31,503	31,503	31,503	31,503	31,503	31,503	9,450
2695	Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3	2.3	(374,300)	(162,431)	(70,623)	(70,623)	(70,623)	(70,623)	(70,623)	(70,623)	(21,185)
2695	Washington County Consolidated Communications Agency	6/30/2015	Contribution	5.3	2.3	104,877	45,513	19,788	19,788	19,788	19,788	19,788	19,788	5,937
2695	Washington County Consolidated Communications Agency	6/30/2014	Proportion	5.4	1.4	(52,728)	(13,672)	(9,764)	(9,764)	(9,764)	(9,764)	(9,764)	(9,764)	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4	1.4	(201,366)	(52,206)	(37,290)	(37,290)	(37,290)	(37,290)	(37,290)	(37,290)	0
2695	Washington County Consolidated Communications Agency	6/30/2013	Contribution	5.6	0.6	(91,489)	(16,337)	(9,804)	(9,804)	(9,804)	(9,804)	(9,804)	(9,804)	0
2696	Stayton Fire District	6/30/2017	Proportion	5.2	4.2	(67,847)	(54,799)	(13,048)	(13,048)	(13,048)	(13,048)	(13,048)	(13,048)	(2,607)
2696	Stayton Fire District	6/30/2017	Contribution	5.2	4.2	18,368	15,368	4,373	4,373	4,373	4,373	4,373	4,373	876
2696	Stayton Fire District	6/30/2016	Proportion	5.3	3.3	(90,869)	(56,579)	(17,145)	(17,145)	(17,145)	(17,145)	(17,145)	(17,145)	(5,144)
2696	Stayton Fire District	6/30/2016	Contribution	5.3	3.3	13,051	8,127	2,462	2,462	2,462	2,462	2,462	2,462	741
2696	Stayton Fire District	6/30/2015	Proportion	5.3	2.3	(53,967)	(23,421)	(10,182)	(10,182)	(10,182)	(10,182)	(10,182)	(10,182)	0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	2.3	12,872	5,585	2,429	2,429	2,429	2,429	2,429	2,429	727
2696	Stayton Fire District	6/30/2014	Proportion	5.4	1.4	6,581	1,705	1,219	1,219	1,219	1,219	1,219	1,219	0
2696	Stayton Fire District	6/30/2014	Contribution	5.4	1.4	(9,249)	(2,397)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	0
2696	Stayton Fire District	6/30/2013	Contribution	5.6	0.6	11,032	1,182	1,970	1,182	1,182	1,182	1,182	1,182	0
2697	Oregon Museum Park	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2697	Oregon Museum Park	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(28,253)	(22,820)	(5,433)	(5,433)	(5,433)	(5,433)	(5,433)	(5,433)	(1,088)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	1,743	1,408	335	335	335	335	335	335	68	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	665	415	125	125	125	125	125	40	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	647	403	122	122	122	122	37	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	13,453	5,839	2,538	2,538	2,538	763	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	3,288	1,428	620	620	620	188	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	230	58	43	43	15	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	194	50	36	36	14	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,209	129	216	216	0	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2017	Proportion	5.2	4.2	(14,886)	(12,023)	(2,863)	(2,863)	(2,863)	(2,863)	(2,863)	(571)	0	0	0
2699	Chetco Library Board	6/30/2017	Contribution	5.2	4.2	6,248	5,046	1,202	1,202	1,202	1,202	238	0	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	5.3	3.3	6,950	4,328	1,311	1,311	1,311	395	0	0	0	0	0
2699	Chetco Library Board	6/30/2016	Contribution	5.3	3.3	5,469	3,405	1,032	1,032	1,032	309	0	0	0	0	0
2699	Chetco Library Board	6/30/2015	Proportion	5.3	2.3	(34,761)	(15,084)	(6,559)	(6,559)	(6,559)	(1,966)	0	0	0	0	0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	2.3	6,562	2,848	1,238	1,238	372	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2014	Proportion	5.4	1.4	(9,697)	(2,513)	(1,796)	(1,796)	(717)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	1.4	(13,371)	(3,467)	(2,476)	(2,476)	(991)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2013	Contribution	5.6	0.6	(11,800)	(1,265)	(2,107)	(1,265)	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	809	350	153	153	153	44	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	2,484	644	460	460	184	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(126,835)	(102,444)	(24,391)	(24,391)	(24,391)	(24,391)	(24,391)	(4,880)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	35,121	28,367	6,754	6,754	6,754	1,351	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	537,817	334,867	101,475	101,475	101,475	30,442	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	2,155	1,341	407	407	407	120	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(137,601)	(59,715)	(25,962)	(25,962)	(25,962)	(7,791)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	44,344	19,243	8,367	8,367	8,367	2,509	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(50,021)	(12,969)	(9,263)	(9,263)	(3,706)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(57,206)	(14,830)	(10,594)	(10,594)	(4,236)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(20,475)	(2,195)	(3,656)	(2,195)	0	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	5.2	4.2	(73,373)	(59,263)	(14,110)	(14,110)	(14,110)	(14,110)	(14,110)	(2,823)	0	0	0
2702	Banks Fire District 13	6/30/2017	Contribution	5.2	4.2	32,117	25,941	6,176	6,176	6,176	1,237	0	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	5.3	3.3	(32,048)	(19,954)	(6,047)	(6,047)	(6,047)	(1,813)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Contribution	5.3	3.3	8,973	5,587	1,693	1,693	1,693	508	0	0	0	0	0
2702	Banks Fire District 13	6/30/2015	Proportion	5.3	2.3	59,687	25,901	11,262	11,262	11,262	3,377	0	0	0	0	0
2702	Banks Fire District 13	6/30/2015	Contribution	5.3	2.3	3,566	1,547	673	673	201	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	1.4	(215)	(55)	(40)	(40)	(15)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	1.4	5,019	1,303	929	929	374	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2013	Contribution	5.6	0.6	(1,230)	(130)	(220)	(130)	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2704	Clatsop County 4-H District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Proportion	5.4	1.4	(53,936)	(13,984)	(9,988)	(9,988)	(3,996)	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Contribution	5.4	1.4	224	60	41	41	19	0	0	0	0
2704	Clatsop County 4-H District	6/30/2013	Contribution	5.6	0.6	(22,679)	(2,429)	(4,050)	(2,429)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2017	Proportion	5.2	4.2	(265,537)	(214,472)	(51,065)	(51,065)	(51,065)	(51,065)	(51,065)	(10,212)	0
2705	Lebanon Fire District	6/30/2017	Contribution	5.2	4.2	153,232	123,764	29,468	29,468	29,468	29,468	29,468	5,892	0
2705	Lebanon Fire District	6/30/2016	Proportion	5.3	3.3	(70,003)	(43,587)	(13,208)	(13,208)	(13,208)	(13,208)	(3,963)	0	0
2705	Lebanon Fire District	6/30/2016	Contribution	5.3	3.3	99,065	61,681	18,692	18,692	18,692	18,692	5,605	0	0
2705	Lebanon Fire District	6/30/2015	Proportion	5.3	2.3	(337,431)	(146,433)	(63,666)	(63,666)	(63,666)	(19,101)	0	0	0
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	2.3	107,116	46,483	20,211	20,211	20,211	6,061	0	0	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	1.4	54,514	14,134	10,095	10,095	4,039	0	0	0	0
2705	Lebanon Fire District	6/30/2014	Contribution	5.4	1.4	(73,824)	(19,140)	(13,671)	(13,671)	(5,469)	0	0	0	0
2705	Lebanon Fire District	6/30/2013	Contribution	5.6	0.6	44,710	4,790	7,984	4,790	0	0	0	0	0
2707	Clatskanie Library	6/30/2017	Proportion	5.2	4.2	2,147	2,147	511	511	511	511	511	103	0
2707	Clatskanie Library	6/30/2017	Contribution	5.2	4.2	4,388	3,544	844	844	844	844	844	168	0
2707	Clatskanie Library	6/30/2016	Proportion	5.3	3.3	2,693	1,677	508	508	508	508	153	0	0
2707	Clatskanie Library	6/30/2016	Contribution	5.3	3.3	4,682	2,916	883	883	883	883	267	0	0
2707	Clatskanie Library	6/30/2015	Proportion	5.3	2.3	(14,812)	(6,427)	(2,795)	(2,795)	(837)	0	0	0	0
2707	Clatskanie Library	6/30/2015	Contribution	5.3	2.3	3,693	1,602	697	697	697	208	0	0	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	1.4	1,583	411	293	293	118	0	0	0	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	1.4	(3,718)	(962)	(689)	(689)	(273)	0	0	0	0
2707	Clatskanie Library	6/30/2013	Contribution	5.6	0.6	(1,681)	(181)	(300)	(181)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Proportion	5.2	4.2	(4,286)	(3,462)	(824)	(824)	(824)	(824)	(824)	(166)	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Contribution	5.2	4.2	(1,571)	(1,269)	(302)	(302)	(302)	(302)	(302)	(61)	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Proportion	5.3	3.3	(1,078)	(672)	(203)	(203)	(203)	(203)	(63)	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Contribution	5.3	3.3	(1,584)	(986)	(299)	(299)	(299)	(89)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	2.3	(49,928)	(21,668)	(9,420)	(9,420)	(9,420)	(2,828)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	2.3	(1,640)	(713)	(309)	(309)	(95)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	1.4	(355)	(91)	(66)	(66)	(25)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	1.4	(10,337)	(2,681)	(1,914)	(1,914)	(767)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2013	Contribution	5.6	0.6	(8,652)	(927)	(1,545)	(927)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	5.2	4.2	20,106	16,239	3,867	3,867	3,867	3,867	3,867	771	0
2709	Scappoose Public Library	6/30/2017	Contribution	5.2	4.2	(7,448)	(6,016)	(1,432)	(1,432)	(1,432)	(1,432)	(1,432)	(288)	0
2709	Scappoose Public Library	6/30/2016	Proportion	5.3	3.3	(26,911)	(16,755)	(5,078)	(5,078)	(5,078)	(5,078)	(1,521)	0	0
2709	Scappoose Public Library	6/30/2016	Contribution	5.3	3.3	221	137	42	42	42	11	0	0	0
2709	Scappoose Public Library	6/30/2015	Proportion	5.3	2.3	17,187	7,458	3,243	3,243	972	0	0	0	0
2709	Scappoose Public Library	6/30/2015	Contribution	5.3	2.3	(3,736)	(1,621)	(705)	(705)	(211)	0	0	0	0
2709	Scappoose Public Library	6/30/2014	Proportion	5.4	1.4	516	132	96	96	36	0	0	0	0
2709	Scappoose Public Library	6/30/2014	Contribution	5.4	1.4	(12,587)	(3,263)	(2,331)	(2,331)	(932)	0	0	0	0
2709	Scappoose Public Library	6/30/2013	Contribution	5.6	0.6	(4,679)	(499)	(836)	(499)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	5.2	4.2	(80,474)	(64,998)	(15,476)	(15,476)	(15,476)	(15,476)	(15,476)	(3,094)	0
2710	Klamath County Emergency Communications District	6/30/2017	Contribution	5.2	4.2	17,052	13,773	3,279	3,279	3,279	3,279	3,279	657	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	5.3	3.3	(32,456)	(20,208)	(6,124)	(6,124)	(6,124)	(6,124)	(1,836)	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Contribution	5.3	3.3	15,285	9,517	2,884	2,884	2,884	865	0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	2.3	(51,032)	(22,145)	(9,629)	(9,629)	(9,629)	(2,887)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	2.3	12,336	5,352	2,328	2,328	2,328	696	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	1.4	(15,901)	(4,121)	(2,945)	(1,176)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	1.4	(21,229)	(5,505)	(3,931)	(3,931)	(1,574)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2013	Contribution	5.6	0.6	(7,827)	(837)	(1,398)	(837)	0	0	0	0	0
2712	Jefferson County EMS	6/30/2017	Proportion	5.2	4.2	135,902	109,767	26,135	26,135	26,135	26,135	26,135	5,227	0
2712	Jefferson County EMS	6/30/2017	Contribution	5.2	4.2	(6,325)	(5,109)	(1,216)	(1,216)	(1,216)	(1,216)	(1,216)	(245)	0
2712	Jefferson County EMS	6/30/2016	Proportion	5.3	3.3	41,253	25,685	7,784	7,784	7,784	7,784	2,333	0	0
2712	Jefferson County EMS	6/30/2016	Contribution	5.3	3.3	35,675	22,213	6,731	6,731	6,731	2,020	0	0	0
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	2.3	62,248	27,013	11,745	11,745	11,745	3,523	0	0	0
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	2.3	9,869	4,283	1,862	1,862	559	0	0	0	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	1.4	(19,200)	(4,976)	(3,556)	(3,556)	(1,420)	0	0	0	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	1.4	9,127	2,367	1,690	1,690	677	0	0	0	0
2712	Jefferson County EMS	6/30/2013	Contribution	5.6	0.6	3,023	323	540	323	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	5.2	4.2	(14,571)	(11,769)	(2,802)	(2,802)	(2,802)	(2,802)	(2,802)	(561)	0
2713	Port of Tillamook Bay	6/30/2017	Contribution	5.2	4.2	(32,231)	(26,033)	(6,198)	(6,198)	(6,198)	(6,198)	(6,198)	(1,241)	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	5.3	3.3	88,411	55,049	16,681	16,681	16,681	16,681	5,006	0	0
2713	Port of Tillamook Bay	6/30/2016	Contribution	5.3	3.3	(10,305)	(6,417)	(1,944)	(1,944)	(1,944)	(1,944)	(585)	0	0
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	2.3	43,661	18,947	8,238	8,238	2,471	0	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Contribution	5.3	2.3	2,542	1,102	480	480	142	0	0	0	0
2713	Port of Tillamook Bay	6/30/2014	Proportion	5.4	1.4	(60,842)	(15,774)	(11,267)	(11,267)	(4,507)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2014	Contribution	5.4	1.4	(18,205)	(4,721)	(3,371)	(3,371)	(1,350)	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2713	Port of Tillamook Bay	6/30/2013	Contribution	5.6	0.6	(30,538)	(3,273)	(5,453)	(3,273)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	5.2	4.2	(3,102)	(2,505)	(597)	(597)	(597)	(597)	(597)	(117)	0
2714	Winchester Bay Sanitary District	6/30/2017	Contribution	5.2	4.2	9,725	7,855	1,870	1,870	1,870	1,870	1,870	375	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	5.3	3.3	(11,868)	(7,390)	(2,239)	(2,239)	(2,239)	(2,239)	(673)	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Contribution	5.3	3.3	10,009	6,233	1,888	1,888	1,888	1,888	569	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	2.3	(14,371)	(6,235)	(2,712)	(2,712)	(2,712)	(811)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	2.3	8,731	3,790	1,647	1,647	1,647	496	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	1.4	(4,016)	(1,040)	(744)	(744)	(296)	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	1.4	1,461	377	271	271	106	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2013	Contribution	5.6	0.6	3,303	353	590	353	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	5.2	4.2	(738,849)	(596,763)	(142,086)	(142,086)	(142,086)	(142,086)	(142,086)	(28,419)	0
2715	Jackson County Fire District 3	6/30/2017	Contribution	5.2	4.2	27,485	22,199	5,286	5,286	5,286	5,286	1,055	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	5.3	3.3	143,595	89,409	27,093	27,093	27,093	27,093	8,130	0	0
2715	Jackson County Fire District 3	6/30/2016	Contribution	5.3	3.3	(43,911)	(27,341)	(8,285)	(8,285)	(8,285)	(2,486)	0	0	0
2715	Jackson County Fire District 3	6/30/2015	Proportion	5.3	2.3	(298,123)	(129,373)	(56,250)	(56,250)	(56,250)	(16,873)	0	0	0
2715	Jackson County Fire District 3	6/30/2015	Contribution	5.3	2.3	(35,927)	(15,590)	(6,779)	(6,779)	(2,032)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Proportion	5.4	1.4	395,413	102,513	73,225	73,225	29,288	0	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	1.4	(274,863)	(71,259)	(50,901)	(50,901)	(20,358)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2013	Contribution	5.6	0.6	37,312	3,997	6,663	3,997	0	0	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	5.2	4.2	70,156	56,664	13,492	13,492	13,492	13,492	13,492	2,696	0
2716	Neskowin Water District	6/30/2017	Contribution	5.2	4.2	(2,654)	(2,144)	(510)	(510)	(510)	(510)	(104)	0	0
2716	Neskowin Water District	6/30/2016	Proportion	5.3	3.3	(107,953)	(67,217)	(20,368)	(20,368)	(20,368)	(20,368)	(6,113)	0	0
2716	Neskowin Water District	6/30/2016	Contribution	5.3	3.3	5,893	3,669	1,112	1,112	1,112	333	0	0	0
2716	Neskowin Water District	6/30/2015	Proportion	5.3	2.3	(864)	(375)	(163)	(163)	(49)	0	0	0	0
2716	Neskowin Water District	6/30/2015	Contribution	5.3	2.3	(1,817)	(788)	(343)	(343)	(343)	(102)	0	0	0
2716	Neskowin Water District	6/30/2014	Proportion	5.4	1.4	(4,191)	(1,087)	(776)	(776)	(311)	0	0	0	0
2716	Neskowin Water District	6/30/2014	Contribution	5.4	1.4	(8,587)	(2,227)	(1,590)	(1,590)	(637)	0	0	0	0
2716	Neskowin Water District	6/30/2013	Contribution	5.6	0.6	(7,074)	(759)	(1,263)	(759)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	5.2	4.2	9,288	7,502	1,786	1,786	1,786	1,786	1,786	358	0
2717	Ice Fountain Water District	6/30/2017	Contribution	5.2	4.2	13,632	11,010	2,622	2,622	2,622	2,622	522	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	5.3	3.3	1,272	792	240	240	240	72	0	0	0
2717	Ice Fountain Water District	6/30/2016	Contribution	5.3	3.3	12,160	7,572	2,294	2,294	2,294	690	0	0	0
2717	Ice Fountain Water District	6/30/2015	Proportion	5.3	2.3	16,979	7,367	3,204	3,204	959	0	0	0	0
2717	Ice Fountain Water District	6/30/2015	Contribution	5.3	2.3	10,177	4,417	1,920	1,920	577	0	0	0	0
2717	Ice Fountain Water District	6/30/2014	Proportion	5.4	1.4	(5,338)	(1,382)	(989)	(989)	(393)	0	0	0	0
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	1.4	3,009	781	557	557	224	0	0	0	0
2717	Ice Fountain Water District	6/30/2013	Contribution	5.6	0.6	(2,198)	(238)	(392)	(238)	0	0	0	0	0
2718	Curry Library	6/30/2017	Proportion	5.2	4.2	17,760	14,345	3,415	3,415	3,415	3,415	685	0	0
2718	Curry Library	6/30/2017	Contribution	5.2	4.2	16,866	13,623	3,243	3,243	3,243	3,243	651	0	0
2718	Curry Library	6/30/2016	Proportion	5.3	3.3	58,418	36,374	11,022	11,022	11,022	3,308	0	0	0
2718	Curry Library	6/30/2016	Contribution	5.3	3.3	(7,153)	(4,453)	(1,350)	(1,350)	(1,350)	(403)	0	0	0
2718	Curry Library	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2015	Contribution	5.3	2.3	15,818	6,863	2,985	2,985	2,985	893	0	0	0
2718	Curry Library	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	5.2	4.2	44,059	35,586	8,473	8,473	8,473	8,473	1,694	0	0
2721	Klamath Housing Authority	6/30/2017	Contribution	5.2	4.2	(5,952)	(4,807)	(1,145)	(1,145)	(1,145)	(1,145)	(227)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows(Inflows)  
June 30, 2018 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow(Inflow)	Measurement Date Balance of Outflow(Inflow)	Outflow(Inflow) Recognized in Measurement Period Expense	Outflow(Inflow) Recognized in Measurement Period +1 Expense	Outflow(Inflow) Recognized in Measurement Period +2 Expense	Outflow(Inflow) Recognized in Measurement Period +3 Expense	Outflow(Inflow) Recognized in Measurement Period +4 Expense	Outflow(Inflow) Recognized in Measurement Period +5 Expense	Outflow(Inflow) Recognized in Subsequent Expense
2721	Klamath Housing Authority	6/30/2016	Proportion	5.3	3.3	(36,030)	(22,434)	(6,798)	(6,798)	(6,798)	(6,798)	(2,040)	0	0
2721	Klamath Housing Authority	6/30/2016	Contribution	5.3	3.3	13,533	8,427	2,553	2,553	2,553	2,553	768	0	0
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	2.3	(142,356)	(61,776)	(26,860)	(26,860)	(26,860)	(8,056)	0	0	0
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3	2.3	11,131	4,831	2,100	2,100	2,100	631	0	0	0
2721	Klamath Housing Authority	6/30/2014	Proportion	5.4	1.4	184	48	34	34	14	0	0	0	0
2721	Klamath Housing Authority	6/30/2014	Contribution	5.4	1.4	(41,808)	(10,840)	(7,742)	(7,742)	(3,098)	0	0	0	0
2721	Klamath Housing Authority	6/30/2013	Contribution	5.6	0.6	(18,880)	(2,025)	(3,371)	(2,025)	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	5.2	4.2	177,428	143,307	34,121	34,121	34,121	34,121	34,121	6,823	0
2722	Tillamook 9-1-1	6/30/2017	Contribution	5.2	4.2	(5,155)	(4,164)	(991)	(991)	(991)	(991)	(200)	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	5.3	3.3	(8,837)	(5,503)	(1,667)	(1,667)	(1,667)	(502)	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Contribution	5.3	3.3	(611)	(381)	(115)	(115)	(115)	(36)	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	2.3	108,571	47,116	20,485	20,485	20,485	6,146	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	2.3	1,268	551	239	239	239	73	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	1.4	(3,555)	(923)	(658)	(658)	(265)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	1.4	24,353	6,313	4,510	4,510	1,803	0	0	0	0
2722	Tillamook 9-1-1	6/30/2013	Contribution	5.6	0.6	23,770	4,245	2,545	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Proportion	5.2	4.2	(6,028)	(4,869)	(1,159)	(1,159)	(1,159)	(1,159)	(233)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Contribution	5.2	4.2	(4,577)	(3,697)	(880)	(880)	(880)	(880)	(177)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Proportion	5.3	3.3	32,406	20,178	6,114	6,114	6,114	1,836	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Contribution	5.3	3.3	(3,968)	(2,470)	(749)	(749)	(749)	(223)	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4	1.4	1,784	464	330	330	134	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2013	Contribution	5.6	0.6	2,756	296	492	296	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	5.2	4.2	33,421	26,994	6,427	6,427	6,427	6,427	1,286	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Contribution	5.2	4.2	(3,523)	(2,845)	(678)	(678)	(678)	(678)	(133)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	5.3	3.3	(7,280)	(4,532)	(1,374)	(1,374)	(1,374)	(410)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Contribution	5.3	3.3	(4,138)	(2,576)	(781)	(781)	(781)	(233)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Proportion	5.3	2.3	21,897	9,501	4,132	4,132	4,132	1,237	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Contribution	5.3	2.3	(5,008)	(2,173)	(945)	(945)	(945)	(283)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Proportion	5.4	1.4	1,639	423	304	304	119	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	1.4	11,513	2,985	2,132	2,132	853	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2013	Contribution	5.6	0.6	12,997	1,392	2,321	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	5.2	4.2	(82,474)	(66,614)	(15,860)	(15,860)	(15,860)	(15,860)	(3,174)	0	0
2725	West Valley Fire District	6/30/2017	Contribution	5.2	4.2	(13,108)	(10,587)	(2,521)	(2,521)	(2,521)	(503)	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	5.3	3.3	(30,918)	(19,250)	(5,834)	(5,834)	(5,834)	(1,748)	0	0	0
2725	West Valley Fire District	6/30/2016	Contribution	5.3	3.3	10,060	6,264	1,898	1,898	1,898	570	0	0	0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	2.3	66,963	29,058	12,635	12,635	12,635	3,788	0	0	0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	2.3	10,192	4,423	1,923	1,923	577	0	0	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	1.4	19,185	4,973	3,553	3,553	1,420	0	0	0	0
2725	West Valley Fire District	6/30/2014	Contribution	5.4	1.4	(30,787)	(7,983)	(5,701)	(5,701)	(2,282)	0	0	0	0
2725	West Valley Fire District	6/30/2013	Contribution	5.6	0.6	711	76	127	76	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Proportion	5.2	4.2	121,647	98,253	23,394	23,394	23,394	23,394	4,677	0	0
2726	Yamhill Communications Agency	6/30/2017	Contribution	5.2	4.2	10,326	8,340	1,986	1,986	1,986	396	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	5.3	3.3	(172,550)	(107,436)	(32,557)	(32,557)	(32,557)	(9,765)	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Contribution	5.3	3.3	32,501	20,237	6,132	6,132	6,132	1,841	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Proportion	5.3	2.3	(212,877)	(92,382)	(40,165)	(40,165)	(40,165)	(12,052)	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Contribution	5.3	2.3	5,495	2,384	1,037	1,037	310	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Proportion	5.4	1.4	(47,079)	(12,207)	(8,718)	(8,718)	(3,489)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	1.4	(59,522)	(15,430)	(11,023)	(11,023)	(4,407)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2013	Contribution	5.6	0.6	(45,478)	(4,873)	(8,121)	(4,873)	0	0	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	5.2	4.2	(112,322)	(90,722)	(21,600)	(21,600)	(21,600)	(21,600)	(4,322)	0	0
2728	Baker County Library District	6/30/2017	Contribution	5.2	4.2	10,302	8,321	1,981	1,981	1,981	397	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	5.3	3.3	109,847	68,395	20,726	20,726	20,726	6,217	0	0	0
2728	Baker County Library District	6/30/2016	Contribution	5.3	3.3	995	619	188	188	188	55	0	0	0
2728	Baker County Library District	6/30/2015	Proportion	5.3	2.3	(57,132)	(24,792)	(10,780)	(10,780)	(10,780)	(3,232)	0	0	0
2728	Baker County Library District	6/30/2015	Contribution	5.3	2.3	19,500	8,463	3,679	3,679	1,105	0	0	0	0
2728	Baker County Library District	6/30/2014	Proportion	5.4	1.4	5,710	1,482	1,057	1,057	425	0	0	0	0
2728	Baker County Library District	6/30/2014	Contribution	5.4	1.4	(19,814)	(5,138)	(3,669)	(3,669)	(1,469)	0	0	0	0
2728	Baker County Library District	6/30/2013	Contribution	5.6	0.6	(5,489)	(589)	(589)	(589)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	5.2	4.2	(1,199,108)	(968,510)	(230,598)	(230,598)	(230,598)	(230,598)	(46,118)	0	0
2729	Douglas County Fire District 2	6/30/2017	Contribution	5.2	4.2	(100,270)	(80,987)	(19,283)	(19,283)	(19,283)	(3,855)	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	5.3	3.3	(924,767)	(575,799)	(174,484)	(174,484)	(174,484)	(52,347)	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Contribution	5.3	3.3	(178,750)	(111,298)	(33,726)	(33,726)	(33,726)	(10,120)	0	0	0
2729	Douglas County Fire District 2	6/30/2015	Proportion	5.3	2.3	(795,431)	(345,188)	(150,081)	(150,081)	(150,081)	(45,026)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2729	Douglas County Fire District 2	6/30/2015	Contribution	5.3	2.3	(87,764)	(38,087)	(16,559)	(16,559)	(16,559)	(16,559)	(4,969)	0	0	0
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	1.4	(94,291)	(24,447)	(17,461)	(17,461)	(17,461)	(17,461)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2014	Contribution	5.4	1.4	(676,605)	(175,417)	(125,297)	(125,297)	(125,297)	(125,297)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2013	Contribution	5.6	0.6	(500,727)	(53,647)	(89,416)	(53,647)	(53,647)	0	0	0	0	0
2731	Canby Utility Board	6/30/2017	Proportion	5.2	4.2	(140,914)	(113,815)	(27,099)	(27,099)	(27,099)	(27,099)	(27,099)	(27,099)	(5,419)	0
2731	Canby Utility Board	6/30/2017	Contribution	5.2	4.2	38,348	30,973	7,375	7,375	7,375	7,375	7,375	7,375	1,473	0
2731	Canby Utility Board	6/30/2016	Proportion	5.3	3.3	(164,283)	(102,289)	(30,997)	(30,997)	(30,997)	(30,997)	(30,997)	(9,298)	0	0
2731	Canby Utility Board	6/30/2016	Contribution	5.3	3.3	23,438	14,594	4,422	4,422	4,422	4,422	4,422	1,328	0	0
2731	Canby Utility Board	6/30/2015	Proportion	5.3	2.3	(235,946)	(102,392)	(44,518)	(44,518)	(44,518)	(44,518)	(13,356)	0	0	0
2731	Canby Utility Board	6/30/2015	Contribution	5.3	2.3	5,928	2,574	1,118	1,118	1,118	1,118	0	0	0	0
2731	Canby Utility Board	6/30/2014	Proportion	5.4	1.4	63,260	16,400	11,715	11,715	4,685	0	0	0	0	0
2731	Canby Utility Board	6/30/2014	Contribution	5.4	1.4	(86,281)	(22,369)	(15,978)	(15,978)	(6,391)	0	0	0	0	0
2731	Canby Utility Board	6/30/2013	Contribution	5.6	0.6	(15,027)	(1,612)	(2,683)	(1,612)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	5.2	4.2	(6,917)	(5,587)	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	(267)	0
2732	Umatilla County Special Library District	6/30/2017	Contribution	5.2	4.2	(9,361)	(7,561)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)	(361)	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	5.3	3.3	51,096	31,814	9,641	9,641	9,641	9,641	2,891	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Contribution	5.3	3.3	(5,539)	(3,449)	(1,045)	(1,045)	(1,045)	(1,045)	(314)	0	0	0
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	2.3	2,609	1,133	492	492	492	492	149	0	0	0
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	2.3	2,476	1,075	467	467	467	467	141	0	0	0
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	1.4	(2,346)	(610)	(434)	(434)	(176)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	1.4	(6,641)	(1,721)	(1,230)	(1,230)	(491)	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2013	Contribution	5.6	0.6	(5,474)	(584)	(978)	(584)	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2017	Proportion	5.2	4.2	(54,735)	(44,209)	(10,526)	(10,526)	(10,526)	(10,526)	(10,526)	(2,105)	0	0
2733	Wiard Memorial Park District	6/30/2017	Contribution	5.2	4.2	(14,541)	(11,745)	(2,796)	(2,796)	(2,796)	(2,796)	(2,796)	(561)	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	5.3	3.3	(22,006)	(13,702)	(4,152)	(4,152)	(4,152)	(4,152)	(1,246)	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Contribution	5.3	3.3	(16,171)	(10,069)	(3,051)	(3,051)	(3,051)	(3,051)	(916)	0	0	0
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	2.3	(32,833)	(14,248)	(6,195)	(6,195)	(6,195)	(6,195)	(1,858)	0	0	0
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	2.3	(14,506)	(6,295)	(2,737)	(2,737)	(821)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	1.4	2,764	716	512	512	204	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	1.4	(26,289)	(6,817)	(4,868)	(4,868)	(1,949)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2013	Contribution	5.6	0.6	(20,396)	(2,186)	(3,642)	(2,186)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Proportion	5.2	4.2	7,722	6,237	1,485	1,485	1,485	1,485	1,485	297	0	0
2734	Seal Rock Water District	6/30/2017	Contribution	5.2	4.2	(4,908)	(3,964)	(944)	(944)	(944)	(944)	(944)	(188)	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	5.3	3.3	22,528	14,026	4,251	4,251	4,251	4,251	1,273	0	0	0
2734	Seal Rock Water District	6/30/2016	Contribution	5.3	3.3	(7,101)	(4,421)	(1,340)	(1,340)	(1,340)	(1,340)	(401)	0	0	0
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	2.3	7,221	3,135	1,362	1,362	411	0	0	0	0	0
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	2.3	(4,564)	(1,981)	(861)	(861)	(259)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2014	Proportion	5.4	1.4	12,867	3,335	2,383	2,383	952	0	0	0	0	0
2734	Seal Rock Water District	6/30/2014	Contribution	5.4	1.4	(28,635)	(7,423)	(5,303)	(5,303)	(2,120)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2013	Contribution	5.6	0.6	(14,648)	(1,568)	(2,616)	(1,568)	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Proportion	5.2	4.2	(5,128)	(4,142)	(986)	(986)	(986)	(986)	(986)	(198)	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Contribution	5.2	4.2	(8,420)	(6,801)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(325)	0	0
2737	Portland Energy Conservation Inc	6/30/2016	Proportion	5.3	3.3	(5,852)	(3,644)	(1,104)	(1,104)	(1,104)	(1,104)	(332)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2016	Contribution	5.3	3.3	(6,704)	(4,174)	(1,265)	(1,265)	(1,265)	(1,265)	(379)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	2.3	9,396	4,077	1,773	1,773	531	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	2.3	(7,095)	(3,078)	(1,339)	(1,339)	(400)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	1.4	2,133	553	395	395	158	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Contribution	5.4	1.4	(6,564)	(1,700)	(1,216)	(1,216)	(484)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2013	Contribution	5.6	0.6	(4,460)	(480)	(796)	(480)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	355,270	286,949	68,321	68,321	68,321	68,321	68,321	13,665	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	89,290	72,119	17,171	17,171	17,171	17,171	17,171	3,435	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(278,199)	(173,219)	(52,490)	(52,490)	(52,490)	(52,490)	(15,749)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	106,934	66,582	20,176	20,176	20,176	20,176	6,054	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(186,583)	(80,971)	(35,204)	(35,204)	(35,204)	(35,204)	(10,563)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	43,960	19,078	8,294	8,294	2,490	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	73,082	18,946	13,534	13,534	5,412	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(27,320)	(7,084)	(5,059)	(5,059)	(2,025)	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2739	Scappoose Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	53,055	5,685	9,474	5,685	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	5.2	4.2	(17,674)	(14,275)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(3,399)	(679)
2740	Neskowin Regional Sanitary Authority	6/30/2017	Contribution	5.2	4.2	11,813	9,541	2,272	2,272	2,272	2,272	2,272	453	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	5.3	3.3	(5,489)	(3,417)	(1,036)	(1,036)	(1,036)	(1,036)	(309)	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Contribution	5.3	3.3	5,720	3,562	1,079	1,079	1,079	1,079	325	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Proportion	5.3	2.3	(8,904)	(3,864)	(1,680)	(1,680)	(1,680)	(504)	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	2.3	6,783	2,943	1,280	1,280	1,280	383	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4	1.4	(994)	(258)	(184)	(184)	(74)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Contribution	5.4	1.4	(1,589)	(413)	(294)	(294)	(119)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2013	Contribution	5.6	0.6	(1,000)	(105)	(179)	(105)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	5.2	4.2	88,132	71,184	16,948	16,948	16,948	16,948	16,948	3,392	0
2741	Port of Garibaldi	6/30/2017	Contribution	5.2	4.2	(9,481)	(2,258)	(2,258)	(2,258)	(2,258)	(2,258)	(449)	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	5.3	3.3	109,640	68,266	20,687	20,687	20,687	20,687	6,205	0	0
2741	Port of Garibaldi	6/30/2016	Contribution	5.3	3.3	5,975	3,721	1,127	1,127	1,127	340	0	0	0
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	2.3	(90,240)	(39,162)	(17,026)	(17,026)	(17,026)	(5,110)	0	0	0
2741	Port of Garibaldi	6/30/2015	Contribution	5.3	2.3	12,770	5,543	2,409	2,409	2,409	725	0	0	0
2741	Port of Garibaldi	6/30/2014	Proportion	5.4	1.4	13,428	3,480	2,487	993	0	0	0	0	0
2741	Port of Garibaldi	6/30/2014	Contribution	5.4	1.4	(18,647)	(4,835)	(3,453)	(3,453)	(1,382)	0	0	0	0
2741	Port of Garibaldi	6/30/2013	Contribution	5.6	0.6	(4,659)	(499)	(832)	(499)	0	0	0	0	0
2742	Amity Fire District	6/30/2017	Proportion	5.2	4.2	26,901	21,728	5,173	5,173	5,173	5,173	1,036	0	0
2742	Amity Fire District	6/30/2017	Contribution	5.2	4.2	2,742	2,215	527	527	527	527	107	0	0
2742	Amity Fire District	6/30/2016	Proportion	5.3	3.3	(33,367)	(20,775)	(6,296)	(6,296)	(6,296)	(1,887)	0	0	0
2742	Amity Fire District	6/30/2016	Contribution	5.3	3.3	5,664	3,526	1,069	1,069	1,069	319	0	0	0
2742	Amity Fire District	6/30/2015	Proportion	5.3	2.3	(5,456)	(2,369)	(1,029)	(1,029)	(1,029)	(311)	0	0	0
2742	Amity Fire District	6/30/2015	Contribution	5.3	2.3	1,717	745	324	324	97	0	0	0	0
2742	Amity Fire District	6/30/2014	Proportion	5.4	1.4	1,320	344	244	100	0	0	0	0	0
2742	Amity Fire District	6/30/2014	Contribution	5.4	1.4	(1,438)	(374)	(266)	(108)	0	0	0	0	0
2742	Amity Fire District	6/30/2013	Contribution	5.6	0.6	2,693	288	481	288	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Contribution	5.2	4.2	3,168	2,559	609	609	609	609	123	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Contribution	5.3	3.3	1,334	830	252	252	252	74	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3	2.3	4,726	2,050	892	892	266	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	1.4	(149)	(37)	(28)	(9)	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	1.4	8,780	2,276	1,626	1,626	650	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2013	Contribution	5.6	0.6	12,572	1,347	2,245	1,347	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	5.2	4.2	(343,343)	(277,315)	(66,028)	(66,028)	(66,028)	(66,028)	(13,203)	0	0
2745	Clackamas County Fire District	6/30/2017	Contribution	5.2	4.2	1,063,325	858,839	204,486	204,486	204,486	204,486	40,895	0	0
2745	Clackamas County Fire District	6/30/2016	Proportion	5.3	3.3	(371,114)	(231,070)	(70,022)	(70,022)	(70,022)	(21,004)	0	0	0
2745	Clackamas County Fire District	6/30/2016	Contribution	5.3	3.3	572,794	356,646	108,074	108,074	108,074	32,424	0	0	0
2745	Clackamas County Fire District	6/30/2015	Proportion	5.3	2.3	(301,040)	(130,640)	(56,800)	(56,800)	(56,800)	(17,040)	0	0	0
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	2.3	678,303	294,357	127,982	127,982	38,393	0	0	0	0
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	1.4	182,361	47,277	33,771	13,506	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2014	Contribution	5.4	1.4	(402,472)	(104,344)	(74,532)	(29,812)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2013	Contribution	5.6	0.6	255,574	27,384	45,638	27,384	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	1.4	4,668	1,212	864	864	348	0	0	0	0
2746	Marion-Salem Data Center	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2017	Proportion	5.2	4.2	(45,160)	(36,475)	(8,685)	(8,685)	(8,685)	(8,685)	(1,735)	0	0
2747	Salem Housing Authority	6/30/2017	Contribution	5.2	4.2	11,653	9,412	2,241	2,241	2,241	448	0	0	0
2747	Salem Housing Authority	6/30/2016	Proportion	5.3	3.3	(76,313)	(47,515)	(14,399)	(14,399)	(14,399)	(4,318)	0	0	0
2747	Salem Housing Authority	6/30/2016	Contribution	5.3	3.3	50,224	31,272	9,476	9,476	2,844	0	0	0	0
2747	Salem Housing Authority	6/30/2015	Proportion	5.3	2.3	(82,173)	(35,661)	(15,504)	(15,504)	(15,504)	(4,653)	0	0	0
2747	Salem Housing Authority	6/30/2015	Contribution	5.3	2.3	32,346	14,037	6,103	6,103	1,831	0	0	0	0
2747	Salem Housing Authority	6/30/2014	Proportion	5.4	1.4	(71,440)	(18,520)	(13,230)	(13,230)	(5,290)	0	0	0	0
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	1.4	(11,188)	(2,072)	(828)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2013	Contribution	5.6	0.6	5,888	633	1,051	633	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2017	Proportion	5.2	4.2	(10,684)	(8,629)	(2,055)	(2,055)	(2,055)	(2,055)	(409)	0	0
2749	Black Butte Ranch Police	6/30/2017	Contribution	5.2	4.2	3,427	2,768	659	659	659	132	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	Outflow/(Inflow)	
								Recognized in Measurement Period Expense	Recognized in Measurement Period +1 Expense	Recognized in Measurement Period +2 Expense	Recognized in Measurement Period +3 Expense	Recognized in Measurement Period +4 Expense	Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2749	Black Butte Ranch Police	6/30/2016	Proportion	5.3	3.3	(59,928)	(37,314)	(11,307)	(11,307)	(11,307)	(11,307)	(11,307)	(11,307)	(3,393)	0	0
2749	Black Butte Ranch Police	6/30/2016	Contribution	5.3	3.3	3,480	2,166	657	657	657	657	657	657	195	0	0
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	2.3	(54,023)	(23,444)	(10,193)	(10,193)	(10,193)	(10,193)	(3,058)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	2.3	(3,657)	(1,587)	(690)	(690)	(690)	(207)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	1.4	30,360	7,872	5,622	5,622	2,250	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	1.4	(18,993)	(4,925)	(3,517)	(3,517)	(1,408)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2013	Contribution	5.6	0.6	10,020	1,075	1,789	1,075	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	73,445	59,321	14,124	14,124	14,124	14,124	14,124	14,124	14,124	2,825	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(2,260)	(1,825)	(435)	(435)	(435)	(435)	(435)	(435)	(85)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	3,879	2,415	732	732	732	732	732	219	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(6,081)	(3,787)	(1,147)	(1,147)	(1,147)	(1,147)	(346)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	51,610	22,396	9,738	9,738	9,738	2,920	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(7,602)	(3,300)	(1,434)	(1,434)	(432)	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(47,742)	(12,378)	(8,841)	(8,841)	(3,537)	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	11,284	2,924	2,090	2,090	834	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(12,001)	(1,286)	(2,143)	(1,286)	0	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	5.2	4.2	(129,935)	(104,947)	(24,988)	(24,988)	(24,988)	(24,988)	(24,988)	(24,988)	(4,995)	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Contribution	5.2	4.2	(20,072)	(16,212)	(3,860)	(3,860)	(3,860)	(3,860)	(3,860)	(772)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	5.3	3.3	6,184	3,850	1,167	1,167	349	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Contribution	5.3	3.3	(29,833)	(18,575)	(5,629)	(5,629)	(5,629)	(1,688)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	2.3	46,241	20,066	8,725	8,725	2,616	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	2.3	(23,201)	(10,067)	(4,378)	(4,378)	(1,311)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	1.4	67,241	17,433	12,452	12,452	4,981	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	1.4	(46,582)	(12,078)	(8,626)	(8,626)	(3,452)	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2013	Contribution	5.6	0.6	(7,266)	(776)	(1,298)	(776)	0	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	5.2	4.2	(19,001)	(15,347)	(3,654)	(3,654)	(3,654)	(3,654)	(3,654)	(731)	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Contribution	5.2	4.2	43,474	35,114	8,360	8,360	8,360	1,674	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	5.3	3.3	139,177	86,657	26,260	26,260	26,260	7,877	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Contribution	5.3	3.3	49,570	30,864	9,353	9,353	2,805	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Proportion	5.3	2.3	(126,192)	(54,762)	(23,810)	(23,810)	(7,142)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Contribution	5.3	2.3	(17,937)	(7,785)	(3,384)	(3,384)	(1,017)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	1.4	(34,101)	(8,841)	(6,315)	(6,315)	(2,526)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	1.4	(29,248)	(7,584)	(5,416)	(5,416)	(2,168)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2013	Contribution	5.6	0.6	(25,755)	(2,760)	(4,599)	(2,760)	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	2.3	654	285	123	123	39	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2017	Proportion	5.2	4.2	(32,663)	(26,382)	(6,281)	(6,281)	(6,281)	(6,281)	(6,281)	(1,258)	0	0	0
2757	City of Stayton	6/30/2017	Contribution	5.2	4.2	8,991	7,262	1,729	1,729	1,729	346	0	0	0	0	0
2757	City of Stayton	6/30/2016	Proportion	5.3	3.3	(48,878)	(30,434)	(9,222)	(9,222)	(9,222)	(2,768)	0	0	0	0	0
2757	City of Stayton	6/30/2016	Contribution	5.3	3.3	26,657	16,597	5,030	5,030	1,507	0	0	0	0	0	0
2757	City of Stayton	6/30/2015	Proportion	5.3	2.3	(26,105)	(11,330)	(4,925)	(4,925)	(1,480)	0	0	0	0	0	0
2757	City of Stayton	6/30/2015	Contribution	5.3	2.3	20,350	8,830	3,840	3,840	1,150	0	0	0	0	0	0
2757	City of Stayton	6/30/2014	Proportion	5.4	1.4	3,946	1,022	731	731	291	0	0	0	0	0	0
2757	City of Stayton	6/30/2014	Contribution	5.4	1.4	(8,402)	(2,178)	(1,556)	(1,556)	(622)	0	0	0	0	0	0
2757	City of Stayton	6/30/2013	Contribution	5.6	0.6	(2,394)	(254)	(428)	(254)	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	5.2	4.2	7,317	5,910	1,407	1,407	1,407	282	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Contribution	5.2	4.2	(2,320)	(1,874)	(446)	(446)	(446)	(90)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	5.3	3.3	(8,196)	(5,104)	(1,546)	(1,546)	(1,546)	(466)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Contribution	5.3	3.3	(4,651)	(2,895)	(878)	(878)	(261)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Proportion	5.3	2.3	13,554	5,883	2,557	2,557	769	0	0	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2758	Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	2.3	(6,258)	(2,715)	(1,181)	(1,181)	(1,181)	(353)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	1.4	12,193	3,161	2,258	903	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	1.4	(3,787)	(983)	(701)	(701)	(282)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2013	Contribution	5.6	0.6	2,297	247	0	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(19,000)	(15,346)	(3,654)	(3,654)	(3,654)	(3,654)	(3,654)	(730)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	2,762	2,231	531	531	0	0	0	107	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	37,454	23,320	7,067	7,067	7,067	7,067	2,119	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	105	65	20	20	20	20	5	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	10,141	4,402	1,913	1,913	1,913	576	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	3,947	1,712	745	745	222	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	2,215	575	410	410	165	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(1,261)	(325)	(234)	(234)	(91)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(420)	(45)	(75)	(45)	0	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	5.2	4.2	280,326	226,417	53,909	53,909	53,909	53,909	53,909	10,781	0
2761	Clackamas River Water	6/30/2017	Contribution	5.2	4.2	88,835	71,751	17,084	17,084	17,084	17,084	17,084	3,415	0
2761	Clackamas River Water	6/30/2016	Proportion	5.3	3.3	(478,329)	(297,827)	(90,251)	(90,251)	(90,251)	(90,251)	(27,074)	0	0
2761	Clackamas River Water	6/30/2016	Contribution	5.3	3.3	162,792	101,362	30,715	30,715	30,715	30,715	9,217	0	0
2761	Clackamas River Water	6/30/2015	Proportion	5.3	2.3	(223,199)	(96,860)	(42,113)	(42,113)	(42,113)	(12,634)	0	0	0
2761	Clackamas River Water	6/30/2015	Contribution	5.3	2.3	87,168	37,827	16,447	16,447	16,447	4,933	0	0	0
2761	Clackamas River Water	6/30/2014	Contribution	5.4	1.4	(15,782)	(4,090)	(2,923)	(2,923)	(1,167)	0	0	0	0
2761	Clackamas River Water	6/30/2014	Contribution	5.4	1.4	(52,283)	(13,555)	(9,682)	(9,682)	(3,873)	0	0	0	0
2761	Clackamas River Water	6/30/2013	Contribution	5.6	0.6	26,205	4,679	2,810	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	5.2	4.2	61,927	50,018	11,909	11,909	11,909	11,909	2,382	0	0
2763	Junction City Fire Department	6/30/2017	Contribution	5.2	4.2	12,851	10,380	2,471	2,471	2,471	2,471	496	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	5.3	3.3	(12,516)	(7,792)	(2,362)	(2,362)	(2,362)	(2,362)	(706)	0	0
2763	Junction City Fire Department	6/30/2016	Contribution	5.3	3.3	10,615	6,609	2,003	2,003	2,003	600	0	0	0
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	2.3	(75,715)	(32,857)	(14,286)	(14,286)	(14,286)	(4,285)	0	0	0
2763	Junction City Fire Department	6/30/2015	Contribution	5.3	2.3	15,558	6,753	2,935	2,935	2,935	883	0	0	0
2763	Junction City Fire Department	6/30/2014	Proportion	5.4	1.4	29,109	7,545	5,391	5,391	2,154	0	0	0	0
2763	Junction City Fire Department	6/30/2014	Contribution	5.4	1.4	(3,437)	(893)	(636)	(636)	(257)	0	0	0	0
2763	Junction City Fire Department	6/30/2013	Contribution	5.6	0.6	15,476	1,656	2,764	1,656	0	0	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	5.2	4.2	(26,615)	(21,497)	(5,118)	(5,118)	(5,118)	(5,118)	(5,118)	(1,025)	0
2765	Green Sanitary	6/30/2017	Contribution	5.2	4.2	9,280	7,495	1,785	1,785	1,785	1,785	355	0	0
2765	Green Sanitary	6/30/2016	Proportion	5.3	3.3	11,417	7,109	2,154	2,154	2,154	2,154	647	0	0
2765	Green Sanitary	6/30/2016	Contribution	5.3	3.3	7,283	4,535	1,374	1,374	1,374	413	0	0	0
2765	Green Sanitary	6/30/2015	Proportion	5.3	2.3	(19,631)	(8,519)	(3,704)	(3,704)	(3,704)	(1,111)	0	0	0
2765	Green Sanitary	6/30/2015	Contribution	5.3	2.3	8,912	3,866	1,682	1,682	1,682	502	0	0	0
2765	Green Sanitary	6/30/2014	Proportion	5.4	1.4	3,851	999	713	286	0	0	0	0	0
2765	Green Sanitary	6/30/2014	Contribution	5.4	1.4	(11,626)	(3,014)	(2,153)	(2,153)	(861)	0	0	0	0
2765	Green Sanitary	6/30/2013	Contribution	5.6	0.6	(4,073)	(438)	(727)	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	5.2	4.2	(85,226)	(68,836)	(16,390)	(16,390)	(16,390)	(16,390)	(16,390)	(3,276)	0
2766	Southwest Lincoln County Water District	6/30/2017	Contribution	5.2	4.2	4,423	3,572	851	851	851	851	168	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	5.3	3.3	48,362	30,112	9,125	9,125	9,125	2,737	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Contribution	5.3	3.3	251	157	47	47	47	16	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Proportion	5.3	2.3	(567)	(246)	(107)	(107)	(107)	(32)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Contribution	5.3	2.3	12,073	5,239	2,278	2,278	2,278	683	0	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Proportion	5.4	1.4	(13,373)	(3,469)	(2,476)	(2,476)	(993)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	1.4	(4,989)	(1,293)	(924)	(924)	(369)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2013	Contribution	5.6	0.6	(974)	(104)	(174)	(104)	0	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	5.2	4.2	(7,312)	(5,906)	(1,406)	(1,406)	(1,406)	(1,406)	(1,406)	(282)	0
2767	Springfield Utility Board	6/30/2017	Contribution	5.2	4.2	(7,914)	(6,392)	(1,522)	(1,522)	(1,522)	(1,522)	(1,522)	(304)	0
2767	Springfield Utility Board	6/30/2016	Proportion	5.3	3.3	4,392	2,734	829	829	829	247	0	0	0
2767	Springfield Utility Board	6/30/2016	Contribution	5.3	3.3	377	235	71	71	71	22	0	0	0
2767	Springfield Utility Board	6/30/2015	Proportion	5.3	2.3	5,090	2,210	960	960	960	290	0	0	0
2767	Springfield Utility Board	6/30/2015	Contribution	5.3	2.3	3,039	1,320	573	573	573	174	0	0	0
2767	Springfield Utility Board	6/30/2014	Proportion	5.4	1.4	3,013	781	558	558	223	0	0	0	0
2767	Springfield Utility Board	6/30/2014	Contribution	5.4	1.4	(509)	(133)	(94)	(94)	(39)	0	0	0	0
2767	Springfield Utility Board	6/30/2013	Contribution	5.6	0.6	1,262	137	225	137	0	0	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	5.2	4.2	(5,469)	(4,417)	(1,052)	(1,052)	(1,052)	(1,052)	(1,052)	(209)	0
2768	Lake County Library District	6/30/2017	Contribution	5.2	4.2	5,255	4,244	1,011	1,011	1,011	1,011	200	0	0
2768	Lake County Library District	6/30/2016	Proportion	5.3	3.3	11,126	6,928	2,099	2,099	2,099	631	0	0	0
2768	Lake County Library District	6/30/2016	Contribution	5.3	3.3	4,727	2,943	892	892	892	267	0	0	0
2768	Lake County Library District	6/30/2015	Proportion	5.3	2.3	(32,009)	(13,892)	(6,039)	(6,039)	(6,039)	(1,814)	0	0	0
2768	Lake County Library District	6/30/2015	Contribution	5.3	2.3	5,738	2,489	1,083	1,083	1,083	323	0	0	0
2768	Lake County Library District	6/30/2014	Proportion	5.4	1.4	6,877	1,781	1,274	1,274	507	0	0	0	0
2768	Lake County Library District	6/30/2014	Contribution	5.4	1.4	(4,672)	(1,212)	(865)	(865)	(347)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows(Inflows)  
June 30, 2018 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
2768	Lake County Library District	6/30/2013	Contribution	5.6	0.6	5,037	542	899	542	0	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	5.2	4.2	(14,342)	(11,584)	(2,758)	(2,758)	(2,758)	(2,758)	(2,758)	(552)	0
2771	Harbor Water PUD	6/30/2017	Contribution	5.2	4.2	19,413	15,680	3,733	3,733	3,733	3,733	3,733	748	0
2771	Harbor Water PUD	6/30/2016	Proportion	5.3	3.3	5,726	3,566	1,080	1,080	1,080	1,080	326	0	0
2771	Harbor Water PUD	6/30/2016	Contribution	5.3	3.3	7,876	4,904	1,486	1,486	1,486	1,486	446	0	0
2771	Harbor Water PUD	6/30/2015	Proportion	5.3	2.3	18,825	8,169	3,552	3,552	3,552	3,552	1,065	0	0
2771	Harbor Water PUD	6/30/2015	Contribution	5.3	2.3	13,045	5,662	2,461	2,461	2,461	740	0	0	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	1.4	(6,356)	(1,648)	(1,177)	(471)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	1.4	4,206	1,090	779	779	311	0	0	0	0
2771	Harbor Water PUD	6/30/2013	Contribution	5.6	0.6	482	52	86	52	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	5.2	4.2	(27,735)	(22,401)	(5,334)	(5,334)	(5,334)	(5,334)	(5,334)	(1,065)	0
2772	Umatilla County Soil & Water District	6/30/2017	Contribution	5.2	4.2	(188)	(152)	(36)	(36)	(36)	(36)	(36)	(8)	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	5.3	3.3	(46,678)	(29,064)	(8,807)	(8,807)	(8,807)	(8,807)	(2,643)	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Contribution	5.3	3.3	(3,761)	(2,341)	(710)	(710)	(710)	(710)	(211)	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Proportion	5.3	2.3	12,794	5,552	2,414	2,414	2,414	724	0	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Contribution	5.3	2.3	(17,203)	(3,126)	(1,359)	(1,359)	(1,359)	(408)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	1.4	(10,575)	(2,743)	(1,958)	(1,958)	(785)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	1.4	(4,370)	(1,134)	(809)	(809)	(325)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2013	Contribution	5.6	0.6	(7,478)	(803)	(1,335)	(803)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	5.2	4.2	93,382	75,424	17,958	17,958	17,958	17,958	17,958	3,592	0
2773	Housing Authority of Jackson County	6/30/2017	Contribution	5.2	4.2	99,869	80,663	19,206	19,206	19,206	19,206	19,206	3,839	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	5.3	3.3	(155,693)	(96,941)	(29,376)	(29,376)	(29,376)	(29,376)	(8,813)	0	0
2773	Housing Authority of Jackson County	6/30/2016	Contribution	5.3	3.3	120,033	74,737	22,648	22,648	22,648	22,648	6,793	0	0
2773	Housing Authority of Jackson County	6/30/2015	Proportion	5.3	2.3	(200,721)	(87,105)	(37,872)	(37,872)	(37,872)	(11,361)	0	0	0
2773	Housing Authority of Jackson County	6/30/2015	Contribution	5.3	2.3	53,429	23,186	10,081	10,081	10,081	3,024	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	1.4	59,226	15,354	10,968	10,968	4,386	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	1.4	(52,004)	(13,484)	(9,630)	(9,630)	(3,854)	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2013	Contribution	5.6	0.6	63,802	6,837	11,393	6,837	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Proportion	5.2	4.2	40,326	32,571	7,755	7,755	7,755	7,755	1,551	0	0
2774	Oregon Trail Library District	6/30/2017	Contribution	5.2	4.2	2,071	1,673	398	398	398	398	81	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	5.3	3.3	(17,801)	(11,083)	(3,359)	(3,359)	(3,359)	(3,359)	(1,006)	0	0
2774	Oregon Trail Library District	6/30/2016	Contribution	5.3	3.3	1,666	1,038	314	314	314	96	0	0	0
2774	Oregon Trail Library District	6/30/2015	Proportion	5.3	2.3	(6,807)	(2,955)	(1,284)	(1,284)	(1,284)	(387)	0	0	0
2774	Oregon Trail Library District	6/30/2015	Contribution	5.3	2.3	(2,891)	(1,256)	(545)	(545)	(166)	0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Proportion	5.4	1.4	979	255	181	181	74	0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	1.4	(4,513)	(1,189)	(836)	(836)	(333)	0	0	0	0
2774	Oregon Trail Library District	6/30/2013	Contribution	5.6	0.6	(1,862)	(202)	(332)	(202)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	5.2	4.2	4,995	4,034	961	961	961	961	190	0	0
2776	Rainier Cemetery District	6/30/2017	Contribution	5.2	4.2	(2,887)	(2,332)	(555)	(555)	(555)	(555)	(112)	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	5.3	3.3	5,406	3,366	1,020	1,020	1,020	306	0	0	0
2776	Rainier Cemetery District	6/30/2016	Contribution	5.3	3.3	(1,269)	(791)	(239)	(239)	(239)	(74)	0	0	0
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	2.3	(20,912)	(9,074)	(3,946)	(3,946)	(3,946)	(1,182)	0	0	0
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	2.3	1,091	473	206	206	61	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	1.4	4,372	1,132	810	810	322	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	1.4	(3,434)	(890)	(636)	(636)	(254)	0	0	0	0
2776	Rainier Cemetery District	6/30/2013	Contribution	5.6	0.6	(1,863)	(198)	(333)	(198)	0	0	0	0	0
2777	City of Newberg	6/30/2017	Proportion	5.2	4.2	(3,350,968)	(2,706,551)	(644,417)	(644,417)	(644,417)	(644,417)	(644,417)	(128,883)	0
2777	City of Newberg	6/30/2017	Contribution	5.2	4.2	177,688	143,517	34,171	34,171	34,171	34,171	6,833	0	0
2777	City of Newberg	6/30/2016	Proportion	5.3	3.3	(364,432)	(226,910)	(68,761)	(68,761)	(68,761)	(68,761)	(20,627)	0	0
2777	City of Newberg	6/30/2016	Contribution	5.3	3.3	(190,214)	(118,436)	(35,889)	(35,889)	(35,889)	(35,889)	(10,769)	0	0
2777	City of Newberg	6/30/2015	Proportion	5.3	2.3	(431,833)	(187,399)	(81,478)	(81,478)	(81,478)	(24,443)	0	0	0
2777	City of Newberg	6/30/2015	Contribution	5.3	2.3	39,572	17,174	7,466	7,466	7,466	2,242	0	0	0
2777	City of Newberg	6/30/2014	Proportion	5.4	1.4	127,941	33,693	23,693	23,693	9,476	0	0	0	0
2777	City of Newberg	6/30/2014	Contribution	5.4	1.4	(198,816)	(51,544)	(36,818)	(36,818)	(14,726)	0	0	0	0
2777	City of Newberg	6/30/2013	Contribution	5.6	0.6	7,964	1,422	854	854	0	0	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	5.2	4.2	(4,111)	(3,320)	(791)	(791)	(791)	(791)	(156)	0	0
2778	Mulino Water District 23	6/30/2017	Contribution	5.2	4.2	4,037	3,261	776	776	776	776	157	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	5.3	3.3	(2,786)	(1,734)	(526)	(526)	(526)	(526)	(156)	0	0
2778	Mulino Water District 23	6/30/2016	Contribution	5.3	3.3	(605)	(377)	(114)	(114)	(114)	(35)	0	0	0
2778	Mulino Water District 23	6/30/2015	Proportion	5.3	2.3	(5,478)	(2,376)	(1,034)	(1,034)	(1,034)	(308)	0	0	0
2778	Mulino Water District 23	6/30/2015	Contribution	5.3	2.3	1,438	625	271	271	83	0	0	0	0
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	1.4	2,929	761	542	542	219	0	0	0	0
2778	Mulino Water District 23	6/30/2014	Contribution	5.4	1.4	(370)	(94)	(69)	(69)	(25)	0	0	0	0
2778	Mulino Water District 23	6/30/2013	Contribution	5.6	0.6	2,213	238	395	238	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(8,028)	(6,484)	(1,544)	(1,544)	(1,544)	(1,544)	(308)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(684)	(552)	(132)	(132)	(132)	(132)	(24)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(7,030)	(4,378)	(1,326)	(1,326)	(1,326)	(1,326)	(1,326)	(400)	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(666)	(414)	(126)	(126)	(126)	(126)	(126)	(36)	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	48,951	21,243	9,236	9,236	9,236	2,771	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(2,960)	(1,286)	(558)	(558)	(558)	(170)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(5,213)	(1,353)	(965)	(965)	(388)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	5,851	1,515	1,084	1,084	431	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	2,450	260	438	260	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	5.2	4.2	(46,708)	(37,726)	(8,982)	(8,982)	(8,982)	(8,982)	(8,982)	(1,798)	0
2780	Nehalem Bay Health District	6/30/2017	Contribution	5.2	4.2	(1,237)	(999)	(238)	(238)	(238)	(238)	(238)	(47)	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	5.3	3.3	5,479	3,411	1,034	1,034	1,034	1,034	309	0	0
2780	Nehalem Bay Health District	6/30/2016	Contribution	5.3	3.3	(1,760)	(1,096)	(332)	(332)	(332)	(332)	(100)	0	0
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	2.3	6,503	2,822	1,227	1,227	1,227	368	0	0	0
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	2.3	(893)	(389)	(168)	(168)	(168)	(53)	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	1.4	(2,517)	(653)	(466)	(466)	(187)	0	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	1.4	867	223	161	161	62	0	0	0	0
2780	Nehalem Bay Health District	6/30/2013	Contribution	5.6	0.6	(1,291)	(136)	(231)	(136)	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	5.2	4.2	166,799	134,722	32,077	32,077	32,077	32,077	32,077	6,414	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Contribution	5.2	4.2	84,478	68,232	16,246	16,246	16,246	16,246	16,246	3,248	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	5.3	3.3	(210,600)	(131,128)	(39,736)	(39,736)	(39,736)	(39,736)	(11,920)	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Contribution	5.3	3.3	68,781	42,825	12,978	12,978	12,978	12,978	3,891	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	2.3	4,808	2,087	907	907	907	273	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Contribution	5.3	2.3	36,000	15,624	6,792	6,792	6,792	2,040	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4	1.4	(39,419)	(10,219)	(7,300)	(7,300)	(2,919)	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Contribution	5.4	1.4	25,722	6,670	4,763	4,763	1,907	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2013	Contribution	5.6	0.6	43,859	4,699	7,832	4,699	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(9,711)	(7,843)	(1,868)	(1,868)	(1,868)	(1,868)	(1,868)	(371)	0
2782	Millington Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	5,810	4,693	1,117	1,117	1,117	1,117	1,117	225	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	5,407	3,367	1,020	1,020	1,020	1,020	307	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	2,658	1,654	502	502	502	502	148	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	2,000	969	377	377	377	115	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	3,196	1,387	603	603	603	181	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	3,111	807	576	576	231	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	2,910	310	520	310	0	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	5.2	4.2	(16,021)	(12,940)	(3,081)	(3,081)	(3,081)	(3,081)	(3,081)	(616)	0
2783	Tillamook Fire District	6/30/2017	Contribution	5.2	4.2	17,784	14,364	3,420	3,420	3,420	3,420	3,420	684	0
2783	Tillamook Fire District	6/30/2016	Proportion	5.3	3.3	(15,025)	(9,355)	(2,835)	(2,835)	(2,835)	(2,835)	(850)	0	0
2783	Tillamook Fire District	6/30/2016	Contribution	5.3	3.3	14,151	8,811	2,670	2,670	2,670	2,670	801	0	0
2783	Tillamook Fire District	6/30/2015	Proportion	5.3	2.3	(5,827)	(2,530)	(1,099)	(1,099)	(1,099)	(332)	0	0	0
2783	Tillamook Fire District	6/30/2015	Contribution	5.3	2.3	12,084	5,244	2,280	2,280	2,280	684	0	0	0
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	1.4	(3,157)	(817)	(585)	(585)	(232)	0	0	0	0
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	1.4	(4,024)	(1,044)	(745)	(745)	(299)	0	0	0	0
2783	Tillamook Fire District	6/30/2013	Contribution	5.6	0.6	181	21	32	21	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	5.2	4.2	(32,824)	(26,512)	(6,312)	(6,312)	(6,312)	(6,312)	(6,312)	(1,264)	0
2784	Eisenschmidt Pool	6/30/2017	Contribution	5.2	4.2	5,425	4,382	1,043	1,043	1,043	1,043	1,043	210	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	5.3	3.3	12,846	7,998	2,424	2,424	2,424	2,424	726	0	0
2784	Eisenschmidt Pool	6/30/2016	Contribution	5.3	3.3	(1,192)	(742)	(225)	(225)	(225)	(67)	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3	2.3	(37,594)	(16,315)	(7,093)	(7,093)	(7,093)	(2,129)	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Contribution	5.3	2.3	942	408	178	178	52	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Proportion	5.4	1.4	12,166	3,154	2,253	2,253	901	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	1.4	(10,418)	(2,702)	(1,929)	(1,929)	(773)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2013	Contribution	5.6	0.6	1,965	210	351	210	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	5.2	4.2	58,964	47,625	11,339	11,339	11,339	11,339	11,339	2,269	0
2785	Fern Ridge Community Library	6/30/2017	Contribution	5.2	4.2	(1,158)	(935)	(223)	(223)	(223)	(223)	(223)	(43)	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	5.3	3.3	(30,604)	(19,056)	(5,774)	(5,774)	(5,774)	(5,774)	(1,734)	0	0
2785	Fern Ridge Community Library	6/30/2016	Contribution	5.3	3.3	7,455	4,641	1,407	1,407	1,407	1,407	420	0	0
2785	Fern Ridge Community Library	6/30/2015	Proportion	5.3	2.3	12,458	5,405	2,351	2,351	2,351	703	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Contribution	5.3	2.3	5,079	2,205	958	958	289	0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Proportion	5.4	1.4	(28,575)	(7,407)	(5,292)	(5,292)	(2,115)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Contribution	5.4	1.4	5,093	1,321	943	943	378	0	0	0	0
2785	Fern Ridge Community Library	6/30/2013	Contribution	5.6	0.6	(6,201)	(666)	(1,107)	(666)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	62,997	50,882	12,115	12,115	12,115	12,115	12,115	2,422	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(1,302)	(1,052)	(250)	(250)	(250)	(250)	(250)	(52)	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(50,983)	(31,745)	(9,619)	(9,619)	(9,619)	(9,619)	(2,888)	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	3,442	2,144	649	649	649	197	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	915	396	173	173	173	50	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(4,662)	(2,022)	(880)	(880)	(880)	(880)	(262)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	2,425	449	449	449	449	449	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(4,317)	(1,121)	(799)	(799)	(799)	(322)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(345)	(35)	(62)	(35)	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2017	Proportion	5.2	4.2	24,724	19,969	4,755	4,755	4,755	4,755	4,755	4,755	949	0	0
2788	Port of Hood River	6/30/2017	Contribution	5.2	4.2	60,617	48,960	11,657	11,657	11,657	11,657	11,657	11,657	2,332	0	0
2788	Port of Hood River	6/30/2016	Proportion	5.3	3.3	(27,043)	(16,839)	(5,102)	(5,102)	(5,102)	(5,102)	(5,102)	(1,533)	0	0	0
2788	Port of Hood River	6/30/2016	Contribution	5.3	3.3	56,955	35,463	10,746	10,746	10,746	10,746	3,225	0	0	0	0
2788	Port of Hood River	6/30/2015	Proportion	5.3	2.3	(22,367)	(9,707)	(4,220)	(4,220)	(4,220)	(1,267)	0	0	0	0	0
2788	Port of Hood River	6/30/2015	Contribution	5.3	2.3	51,085	22,168	9,639	9,639	9,639	2,890	0	0	0	0	0
2788	Port of Hood River	6/30/2014	Proportion	5.4	1.4	(13,546)	(3,510)	(2,509)	(2,509)	(1,001)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2014	Contribution	5.4	1.4	(9,321)	(2,417)	(1,726)	(1,726)	(691)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2013	Contribution	5.6	0.6	850	90	152	90	0	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	5.2	4.2	126,380	102,380	24,376	24,376	24,376	24,376	24,376	4,876	0	0	0
2789	Farmers Irrigation District	6/30/2017	Contribution	5.2	4.2	(37,829)	(30,554)	(7,275)	(7,275)	(7,275)	(7,275)	(1,454)	0	0	0	0
2789	Farmers Irrigation District	6/30/2016	Proportion	5.3	3.3	(206,875)	(128,809)	(39,033)	(39,033)	(39,033)	(39,033)	(11,710)	0	0	0	0
2789	Farmers Irrigation District	6/30/2016	Contribution	5.3	3.3	1,112	692	210	210	210	62	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Proportion	5.3	2.3	(393)	(171)	(74)	(74)	(74)	(23)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Contribution	5.3	2.3	(16,597)	(7,201)	(3,132)	(3,132)	(3,132)	(937)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	1.4	(20,064)	(5,200)	(3,716)	(3,716)	(1,484)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	1.4	(31,078)	(8,058)	(5,755)	(5,755)	(2,303)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2013	Contribution	5.6	0.6	(30,025)	(5,362)	(3,215)	(3,215)	0	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	5.2	4.2	(3,791)	(3,062)	(729)	(729)	(729)	(729)	(729)	(146)	0	0	0
2790	Silver Falls Library District	6/30/2017	Contribution	5.2	4.2	8,954	7,232	1,722	1,722	1,722	1,722	344	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	5.3	3.3	127,929	79,653	24,138	24,138	24,138	24,138	7,239	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Contribution	5.3	3.3	10,974	6,832	2,071	2,071	2,071	619	0	0	0	0	0
2790	Silver Falls Library District	6/30/2015	Proportion	5.3	2.3	(117,119)	(50,825)	(22,098)	(22,098)	(22,098)	(6,629)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2015	Contribution	5.3	2.3	17,706	7,683	3,341	3,341	3,341	1,001	0	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	1.4	4,968	1,288	920	920	368	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	1.4	(18,882)	(4,894)	(3,497)	(3,497)	(1,397)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2013	Contribution	5.6	0.6	(2,880)	(310)	(514)	(310)	0	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	5.2	4.2	(41,583)	(33,586)	(7,997)	(7,997)	(7,997)	(7,997)	(7,997)	(1,598)	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Contribution	5.2	4.2	(3,700)	(2,988)	(712)	(712)	(712)	(712)	(140)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	5.3	3.3	(18,544)	(11,546)	(3,499)	(3,499)	(3,499)	(3,499)	(1,049)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Contribution	5.3	3.3	5,109	3,181	964	964	964	289	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	2.3	(68,465)	(29,711)	(12,918)	(12,918)	(12,918)	(3,875)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Contribution	5.3	2.3	7,404	3,213	1,397	1,397	1,397	419	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	1.4	4,316	1,120	799	799	321	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	1.4	(27,772)	(7,200)	(5,143)	(5,143)	(2,057)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2013	Contribution	5.6	0.6	(10,956)	(1,176)	(1,956)	(1,176)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	5.2	4.2	(206,001)	(166,385)	(39,616)	(39,616)	(39,616)	(39,616)	(39,616)	(7,921)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Contribution	5.2	4.2	98,061	79,203	18,858	18,858	18,858	18,858	3,771	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	5.3	3.3	(32,095)	(19,983)	(6,056)	(6,056)	(6,056)	(1,815)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Contribution	5.3	3.3	(5,760)	(3,586)	(1,087)	(1,087)	(1,087)	(325)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	2.3	1,972	856	372	372	112	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	2.3	9,333	4,050	1,761	1,761	528	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	1.4	51,578	13,374	9,551	9,551	3,823	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	1.4	(12,016)	(3,116)	(2,225)	(2,225)	(891)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2013	Contribution	5.6	0.6	28,871	3,091	5,156	3,091	0	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	5.2	4.2	(63,711)	(51,459)	(12,252)	(12,252)	(12,252)	(12,252)	(2,451)	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Contribution	5.2	4.2	42,476	34,308	8,168	8,168	8,168	8,168	1,636	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	5.3	3.3	48,303	30,075	9,114	9,114	9,114	2,733	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Contribution	5.3	3.3	6,168	3,840	1,164	1,164	348	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Proportion	5.3	2.3	106,382	46,166	20,072	20,072	20,072	6,022	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Contribution	5.3	2.3	7,266	3,153	1,371	1,371	411	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	1.4	(19,551)	(5,067)	(3,621)	(3,621)	(1,446)	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	1.4	(4,675)	(1,211)	(866)	(866)	(345)	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2013	Contribution	5.6	0.6	(17,003)	(1,823)	(3,036)	(1,823)	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	1,261	1,019	242	242	242	242	51	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	13,768	11,120	2,648	2,648	2,648	2,648	528	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(60,371)	(37,589)	(11,391)	(11,391)	(11,391)	(3,416)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	14,889	9,271	2,809	2,809	2,809	844	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	21,862	9,487	4,125	4,125	1,237	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	7,280	3,158	1,374	1,374	410	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(1,715)	(443)	(318)	(318)	(125)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	6,832	1,772	1,265	1,265	507	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2796	West Side Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	5,869	629	1,048	629	0	0	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	5.2	4.2	12,688	10,248	2,440	2,440	2,440	2,440	2,440	488	0
2797	Vernonia Fire	6/30/2017	Contribution	5.2	4.2	7,055	5,698	1,357	1,357	1,357	1,357	1,357	270	0
2797	Vernonia Fire	6/30/2016	Proportion	5.3	3.3	(2,746)	(1,710)	(518)	(518)	(518)	(518)	(156)	0	0
2797	Vernonia Fire	6/30/2016	Contribution	5.3	3.3	3,663	2,281	691	691	691	691	208	0	0
2797	Vernonia Fire	6/30/2015	Proportion	5.3	2.3	808	352	152	152	48	48	0	0	0
2797	Vernonia Fire	6/30/2015	Contribution	5.3	2.3	707	308	133	133	133	42	0	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	1.4	499	131	92	92	39	0	0	0	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	1.4	416	108	77	77	31	0	0	0	0
2797	Vernonia Fire	6/30/2013	Contribution	5.6	0.6	1,125	120	201	120	0	0	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	5.2	4.2	(1,114)	(900)	(214)	(214)	(214)	(214)	(214)	(44)	0
2798	Fairview Water District	6/30/2017	Contribution	5.2	4.2	(686)	(554)	(132)	(132)	(132)	(132)	(132)	(26)	0
2798	Fairview Water District	6/30/2016	Proportion	5.3	3.3	(42,224)	(26,290)	(7,967)	(7,967)	(7,967)	(7,967)	(2,389)	0	0
2798	Fairview Water District	6/30/2016	Contribution	5.3	3.3	441	275	83	83	83	83	26	0	0
2798	Fairview Water District	6/30/2015	Proportion	5.3	2.3	(62,923)	(27,307)	(11,872)	(11,872)	(11,872)	(3,563)	0	0	0
2798	Fairview Water District	6/30/2015	Contribution	5.3	2.3	(3,465)	(1,503)	(654)	(654)	(195)	0	0	0	0
2798	Fairview Water District	6/30/2014	Proportion	5.4	1.4	15,395	3,991	2,851	2,851	1,140	0	0	0	0
2798	Fairview Water District	6/30/2014	Contribution	5.4	1.4	(15,724)	(4,076)	(2,912)	(2,912)	(1,164)	0	0	0	0
2798	Fairview Water District	6/30/2013	Contribution	5.6	0.6	(3,645)	(390)	(651)	(390)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	5.2	4.2	985	796	189	189	189	189	40	0	0
2799	Sublimity Fire District	6/30/2017	Contribution	5.2	4.2	(4,347)	(3,511)	(836)	(836)	(836)	(836)	(167)	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	5.3	3.3	2,668	1,662	503	503	503	153	0	0	0
2799	Sublimity Fire District	6/30/2016	Contribution	5.3	3.3	2,107	1,311	398	398	398	117	0	0	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	2.3	(97,802)	(42,443)	(18,453)	(18,453)	(18,453)	(5,537)	0	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	2.3	2,279	989	430	430	430	129	0	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	1.4	6,876	1,784	1,273	1,273	511	0	0	0	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	1.4	(17,989)	(4,665)	(3,331)	(3,331)	(1,334)	0	0	0	0
2799	Sublimity Fire District	6/30/2013	Contribution	5.6	0.6	(1,584)	(169)	(283)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(7,708)	(6,226)	(1,482)	(1,482)	(1,482)	(1,482)	(298)	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	19,312	15,598	3,714	3,714	3,714	3,714	742	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	3,832	2,386	723	723	723	217	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(316)	(196)	(60)	(60)	(60)	(16)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(727)	(316)	(137)	(137)	(137)	(42)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	2,376	1,032	448	448	136	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	1,568	408	290	290	118	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(4,160)	(1,080)	(770)	(770)	(310)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	374	39	67	39	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	5.2	4.2	45,548	36,789	8,759	8,759	8,759	8,759	1,753	0	0
2802	Rural Road Assessment District 3	6/30/2017	Contribution	5.2	4.2	(1,161)	(938)	(223)	(223)	(223)	(223)	(46)	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	5.3	3.3	(53,502)	(33,312)	(10,095)	(10,095)	(10,095)	(10,095)	(3,027)	0	0
2802	Rural Road Assessment District 3	6/30/2016	Contribution	5.3	3.3	5,104	3,178	963	963	963	289	0	0	0
2802	Rural Road Assessment District 3	6/30/2015	Proportion	5.3	2.3	(50,297)	(21,827)	(9,490)	(9,490)	(9,490)	(2,847)	0	0	0
2802	Rural Road Assessment District 3	6/30/2015	Contribution	5.3	2.3	(2,424)	(1,053)	(457)	(457)	(139)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2014	Proportion	5.4	1.4	12,624	3,272	2,338	2,338	934	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2014	Contribution	5.4	1.4	(11,641)	(3,017)	(2,156)	(2,156)	(861)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2013	Contribution	5.6	0.6	2,072	222	370	222	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	412	333	79	79	79	79	17	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(1,459)	(1,178)	(281)	(281)	(281)	(281)	(54)	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(55)	(35)	(10)	(10)	(10)	(5)	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	562	350	106	106	106	32	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	970	421	183	183	55	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	564	246	106	106	34	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(214)	(54)	(40)	(40)	(14)	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(530)	(138)	(98)	(98)	(40)	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(413)	(43)	(74)	(43)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(14,743)	(11,908)	(2,835)	(2,835)	(2,835)	(2,835)	(568)	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(19,087)	(15,416)	(3,671)	(3,671)	(3,671)	(3,671)	(732)	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(20,261)	(12,615)	(3,823)	(3,823)	(3,823)	(1,146)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(10,151)	(6,321)	(1,915)	(1,915)	(1,915)	(576)	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(115)	(49)	(22)	(22)	(5)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(11,259)	(4,887)	(2,124)	(2,124)	(639)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	13,570	3,518	2,513	2,513	1,005	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(22,106)	(5,730)	(4,094)	(4,094)	(1,636)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(8,236)	(881)	(1,471)	(881)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	5.2	4.2	(9,135)	(7,378)	(1,757)	(1,757)	(1,757)	(1,757)	(350)	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Contribution	5.2	4.2	(5,225)	(4,220)	(1,005)	(1,005)	(1,005)	(1,005)	(200)	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	5.3	3.3	8,149	5,073	1,538	1,538	1,538	1,538	459	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Contribution	5.3	3.3	550	342	104	104	104	104	30	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Proportion	5.3	2.3	(7,310)	(3,173)	(1,379)	(1,379)	(1,379)	(415)	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Contribution	5.3	2.3	1,690	733	319	319	319	95	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	1.4	435	111	81	81	30	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	1.4	(290)	(74)	(54)	(54)	(20)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2013	Contribution	5.6	0.6	337	37	60	37	0	0	0	0	0
2808	Lifeways	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2808	Lifeways	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	5.2	4.2	(1,191)	(962)	(229)	(229)	(229)	(229)	(46)	0	0
2809	Juntura Road District 4	6/30/2017	Contribution	5.2	4.2	(2,021)	(1,632)	(389)	(389)	(389)	(389)	(76)	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	5.3	3.3	(1,891)	(1,177)	(357)	(357)	(357)	(106)	0	0	0
2809	Juntura Road District 4	6/30/2016	Contribution	5.3	3.3	(1,683)	(1,047)	(318)	(318)	(318)	(93)	0	0	0
2809	Juntura Road District 4	6/30/2015	Proportion	5.3	2.3	(2,731)	(1,186)	(515)	(515)	(515)	(156)	0	0	0
2809	Juntura Road District 4	6/30/2015	Contribution	5.3	2.3	(1,863)	(807)	(352)	(352)	(103)	0	0	0	0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	1.4	(12)	(4)	(2)	(2)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	1.4	(2,603)	(675)	(482)	(482)	(193)	0	0	0	0
2809	Juntura Road District 4	6/30/2013	Contribution	5.6	0.6	(2,145)	(230)	(383)	(230)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	5.2	4.2	296	239	57	57	57	57	11	0	0
2810	Sutherlin Water Control District	6/30/2017	Contribution	5.2	4.2	686	554	132	132	132	132	26	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	5.3	3.3	(418)	(260)	(79)	(79)	(79)	(23)	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Contribution	5.3	3.3	(884)	(550)	(167)	(167)	(167)	(49)	0	0	0
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3	2.3	(1,349)	(584)	(255)	(255)	(255)	(74)	0	0	0
2810	Sutherlin Water Control District	6/30/2015	Contribution	5.3	2.3	(848)	(368)	(160)	(160)	(160)	(48)	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Proportion	5.4	1.4	904	236	167	167	69	0	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	1.4	(2,300)	(596)	(426)	(426)	(170)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2013	Contribution	5.6	0.6	(881)	(96)	(157)	(96)	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	5.2	4.2	750,633	606,281	144,352	144,352	144,352	144,352	28,873	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Contribution	5.2	4.2	(66,902)	(54,036)	(12,866)	(12,866)	(12,866)	(12,866)	(2,572)	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	5.3	3.3	459,806	286,294	86,756	86,756	86,756	86,756	26,026	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Contribution	5.3	3.3	114,335	71,189	21,573	21,573	21,573	21,573	6,470	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	2.3	452,212	196,243	85,323	85,323	85,323	25,597	0	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	2.3	92,353	40,078	17,425	17,425	5,228	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	1.4	(15,823)	(4,103)	(2,930)	(2,930)	(1,173)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	1.4	(57,704)	(14,960)	(10,686)	(10,686)	(4,274)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2013	Contribution	5.6	0.6	(49,427)	(5,297)	(8,826)	(5,297)	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2016	Proportion	5.3	3.3	(2,093,254)	(1,303,346)	(394,954)	(394,954)	(394,954)	(394,954)	(118,484)	0	0
2814	The Job Council	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2015	Proportion	5.3	2.3	(169,382)	(73,505)	(31,959)	(31,959)	(31,959)	(9,587)	0	0	0
2814	The Job Council	6/30/2015	Contribution	5.3	2.3	(180,085)	(78,151)	(33,978)	(33,978)	(10,195)	0	0	0	0
2814	The Job Council	6/30/2014	Proportion	5.4	1.4	41,167	10,671	7,624	7,624	3,047	0	0	0	0
2814	The Job Council	6/30/2014	Contribution	5.4	1.4	169,643	43,983	31,415	31,415	12,568	0	0	0	0
2814	The Job Council	6/30/2013	Contribution	5.6	0.6	391,964	41,994	41,994	41,994	0	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	5.2	4.2	(6,577)	(5,312)	(1,265)	(1,265)	(1,265)	(1,265)	(252)	0	0
2816	Odell Sanitary District	6/30/2017	Contribution	5.2	4.2	705	569	136	136	136	136	25	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	5.3	3.3	54,347	33,839	10,254	10,254	10,254	3,077	0	0	0
2816	Odell Sanitary District	6/30/2016	Contribution	5.3	3.3	3,991	2,485	753	753	753	226	0	0	0
2816	Odell Sanitary District	6/30/2015	Proportion	5.3	2.3	(84,735)	(36,771)	(15,988)	(15,988)	(15,988)	(4,795)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2816	Odell Sanitary District	6/30/2015	Contribution	5.3	2.3	5,952	2,583	1,123	1,123	1,123	337	0	0	
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	1.4	11,934	3,094	2,210	2,210	884	0	0	0	
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	1.4	(17,178)	(4,454)	(3,181)	(3,181)	(1,273)	0	0	0	
2816	Odell Sanitary District	6/30/2013	Contribution	5.6	0.6	(642)	(67)	(115)	(115)	0	0	0	0	
2817	Wickiup Water District	6/30/2017	Proportion	5.2	4.2	(4,575)	(3,695)	(880)	(880)	(880)	(880)	(880)	(175)	0
2817	Wickiup Water District	6/30/2017	Contribution	5.2	4.2	(3,650)	(2,948)	(702)	(702)	(702)	(702)	(702)	(140)	0
2817	Wickiup Water District	6/30/2016	Proportion	5.3	3.3	(12,212)	(7,604)	(2,304)	(2,304)	(2,304)	(2,304)	(692)	0	0
2817	Wickiup Water District	6/30/2016	Contribution	5.3	3.3	(852)	(530)	(161)	(161)	(161)	(161)	(47)	0	0
2817	Wickiup Water District	6/30/2015	Proportion	5.3	2.3	(2,205)	(957)	(416)	(416)	(416)	(125)	0	0	0
2817	Wickiup Water District	6/30/2015	Contribution	5.3	2.3	(1,728)	(750)	(326)	(326)	(326)	(98)	0	0	0
2817	Wickiup Water District	6/30/2014	Proportion	5.4	1.4	2,483	643	460	460	183	0	0	0	0
2817	Wickiup Water District	6/30/2014	Contribution	5.4	1.4	(4,743)	(1,231)	(878)	(878)	(353)	0	0	0	0
2817	Wickiup Water District	6/30/2013	Contribution	5.6	0.6	(1,985)	(215)	(354)	(354)	0	0	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	5.2	4.2	5,846	4,722	1,124	1,124	1,124	1,124	226	0	0
2818	Netarts Water District	6/30/2017	Contribution	5.2	4.2	757	611	146	146	146	146	27	0	0
2818	Netarts Water District	6/30/2016	Proportion	5.3	3.3	20,146	12,544	3,801	3,801	3,801	3,801	1,141	0	0
2818	Netarts Water District	6/30/2016	Contribution	5.3	3.3	2,214	1,378	418	418	418	124	0	0	0
2818	Netarts Water District	6/30/2015	Proportion	5.3	2.3	(35,678)	(15,482)	(6,732)	(6,732)	(6,732)	(2,018)	0	0	0
2818	Netarts Water District	6/30/2015	Contribution	5.3	2.3	3,732	1,620	704	704	704	212	0	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	1.4	6,858	1,778	1,270	1,270	508	0	0	0	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	1.4	(6,845)	(1,773)	(1,268)	(1,268)	(505)	0	0	0	0
2818	Netarts Water District	6/30/2013	Contribution	5.6	0.6	811	86	145	145	86	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	5.2	4.2	(8,144)	(6,578)	(1,566)	(1,566)	(1,566)	(1,566)	(1,566)	(314)	0
2819	Harrisburg Fire and Rescue	6/30/2017	Contribution	5.2	4.2	1,386	1,119	267	267	267	267	51	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	5.3	3.3	58,687	36,541	11,073	11,073	11,073	3,322	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Contribution	5.3	3.3	289	179	55	55	55	14	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Proportion	5.3	2.3	(84,624)	(36,723)	(15,967)	(15,967)	(15,967)	(4,789)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3	2.3	6,643	2,884	1,253	1,253	378	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	1.4	941	245	174	174	71	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	1.4	(10,893)	(2,825)	(2,017)	(2,017)	(808)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2013	Contribution	5.6	0.6	(5,058)	(543)	(903)	(903)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	5.2	4.2	(482,562)	(389,762)	(92,800)	(92,800)	(92,800)	(92,800)	(92,800)	(18,562)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Contribution	5.2	4.2	19,351	15,630	3,721	3,721	3,721	3,721	746	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	5.3	3.3	126,464	78,742	23,861	23,861	23,861	7,159	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Contribution	5.3	3.3	(43,289)	(26,941)	(8,164)	(8,164)	(8,164)	(2,449)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion	5.3	2.3	(45,505)	(19,747)	(8,586)	(8,586)	(8,586)	(2,575)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Contribution	5.3	2.3	(13,976)	(6,065)	(2,637)	(2,637)	(791)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Proportion	5.4	1.4	12,082	3,134	2,237	2,237	897	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	1.4	(23,593)	(6,117)	(4,369)	(4,369)	(1,748)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2013	Contribution	5.6	0.6	(11,129)	(1,194)	(1,987)	(1,987)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	5.2	4.2	5,216	4,213	1,003	1,003	1,003	1,003	201	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Contribution	5.2	4.2	5,466	4,415	1,051	1,051	1,051	1,051	211	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	5.3	3.3	(2,367)	(1,473)	(447)	(447)	(447)	(132)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Contribution	5.3	3.3	13,199	8,219	2,490	2,490	2,490	749	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Proportion	5.3	2.3	45,590	19,784	8,602	8,602	2,580	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	2.3	10,071	4,371	1,900	1,900	571	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Proportion	5.4	1.4	3,357	869	622	622	247	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Contribution	5.4	1.4	14,482	3,754	2,682	2,682	1,072	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2013	Contribution	5.6	0.6	10,495	1,125	1,874	1,874	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	5.2	4.2	(6,907)	(5,579)	(1,328)	(1,328)	(1,328)	(1,328)	(267)	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Contribution	5.2	4.2	3,973	3,209	764	764	764	153	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	5.3	3.3	1,306	814	246	246	246	76	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Contribution	5.3	3.3	2,488	1,550	469	469	469	143	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	2.3	(8,292)	(3,597)	(1,565)	(1,565)	(1,565)	(467)	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	2.3	3,745	1,624	707	707	210	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	1.4	918	238	170	170	68	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Contribution	5.4	1.4	(788)	(204)	(146)	(146)	(58)	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2013	Contribution	5.6	0.6	2,023	218	361	361	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Contribution	5.2	4.2	4,061	3,280	781	781	781	781	156	0	0
2823	Lyons Fire District	6/30/2016	Proportion	5.3	3.3	(44,644)	(27,798)	(8,423)	(8,423)	(8,423)	(2,529)	0	0	0
2823	Lyons Fire District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	2.3	(4,279)	(1,858)	(807)	(807)	(244)	0	0	0	0
2823	Lyons Fire District	6/30/2015	Contribution	5.3	2.3	(3,221)	(1,397)	(608)	(608)	(181)	0	0	0	0
2823	Lyons Fire District	6/30/2014	Proportion	5.4	1.4	(57)	(13)	(11)	(11)	(2)	0	0	0	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	1.4	(1,537)	(397)	(285)	(285)	(112)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2823	Lyons Fire District	6/30/2013	Contribution	5.6	0.6	(393)	(43)	(70)	(43)	0	0	0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	5.2	4.2	(646)	(522)	(124)	(124)	(124)	(124)	(124)	(26)	0
2824	Glide Fire Department	6/30/2017	Contribution	5.2	4.2	4,340	3,505	835	835	835	835	835	165	0
2824	Glide Fire Department	6/30/2016	Proportion	5.3	3.3	(3,231)	(2,011)	(610)	(610)	(610)	(610)	(181)	0	0
2824	Glide Fire Department	6/30/2016	Contribution	5.3	3.3	(1,126)	(702)	(212)	(212)	(212)	(212)	(66)	0	0
2824	Glide Fire Department	6/30/2015	Proportion	5.3	2.3	9,058	3,931	1,709	1,709	1,709	513	0	0	0
2824	Glide Fire Department	6/30/2015	Contribution	5.3	2.3	(677)	(293)	(128)	(128)	(128)	(37)	0	0	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	1.4	472	124	87	87	0	0	0	0	0
2824	Glide Fire Department	6/30/2014	Contribution	5.4	1.4	(467)	(123)	(86)	(86)	(37)	0	0	0	0
2824	Glide Fire Department	6/30/2013	Contribution	5.6	0.6	(1,596)	(171)	(285)	(171)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	5.2	4.2	(300,038)	(242,338)	(57,700)	(57,700)	(57,700)	(57,700)	(57,700)	(11,538)	0
2825	Northern Oregon Corrections	6/30/2017	Contribution	5.2	4.2	(85,364)	(68,948)	(16,416)	(16,416)	(16,416)	(16,416)	(16,416)	(3,284)	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	5.3	3.3	(403,382)	(251,162)	(76,110)	(76,110)	(76,110)	(76,110)	(22,832)	0	0
2825	Northern Oregon Corrections	6/30/2016	Contribution	5.3	3.3	(82,573)	(51,413)	(15,580)	(15,580)	(15,580)	(15,580)	(4,673)	0	0
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	2.3	84,871	36,832	16,013	16,013	16,013	4,806	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3	2.3	(88,564)	(38,434)	(16,710)	(16,710)	(16,710)	(5,014)	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Proportion	5.4	1.4	214,942	55,726	39,804	39,804	15,922	0	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Contribution	5.4	1.4	(194,315)	(50,379)	(35,984)	(35,984)	(14,395)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2013	Contribution	5.6	0.6	(53,119)	(5,689)	(9,486)	(5,689)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	5.2	4.2	11,862	9,581	2,281	2,281	2,281	2,281	457	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Contribution	5.2	4.2	(5,865)	(4,737)	(1,128)	(1,128)	(1,128)	(1,128)	(225)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	5.3	3.3	(8,547)	(5,321)	(1,613)	(1,613)	(1,613)	(482)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Contribution	5.3	3.3	213	133	40	40	40	13	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	2.3	(56,477)	(24,509)	(10,656)	(10,656)	(3,197)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	2.3	(593)	(257)	(112)	(112)	(33)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	1.4	(2,265)	(589)	(419)	(419)	(170)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	1.4	(12,894)	(3,342)	(2,388)	(2,388)	(954)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2013	Contribution	5.6	0.6	(681)	(71)	(122)	(71)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	5.2	4.2	(7,286)	(5,885)	(1,401)	(1,401)	(1,401)	(1,401)	(281)	0	0
2828	Deschutes Public Library District	6/30/2017	Contribution	5.2	4.2	194,337	156,965	37,372	37,372	37,372	37,372	7,477	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	5.3	3.3	(71,680)	(44,630)	(13,525)	(13,525)	(13,525)	(4,055)	0	0	0
2828	Deschutes Public Library District	6/30/2016	Contribution	5.3	3.3	193,008	120,174	36,417	36,417	36,417	10,923	0	0	0
2828	Deschutes Public Library District	6/30/2015	Proportion	5.3	2.3	(356,412)	(154,668)	(67,248)	(67,248)	(67,248)	(20,172)	0	0	0
2828	Deschutes Public Library District	6/30/2015	Contribution	5.3	2.3	171,783	74,547	32,412	32,412	9,723	0	0	0	0
2828	Deschutes Public Library District	6/30/2014	Proportion	5.4	1.4	(74,661)	(19,357)	(13,826)	(13,826)	(5,531)	0	0	0	0
2828	Deschutes Public Library District	6/30/2014	Contribution	5.4	1.4	(67,290)	(17,446)	(12,461)	(12,461)	(4,985)	0	0	0	0
2828	Deschutes Public Library District	6/30/2013	Contribution	5.6	0.6	(37,923)	(4,063)	(6,772)	(4,063)	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	58,655	47,375	11,280	11,280	11,280	11,280	2,255	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(7,969)	(6,437)	(1,532)	(1,532)	(1,532)	(1,532)	(309)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	6,016	3,746	1,135	1,135	1,135	341	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(99,360)	(17,082)	(7,426)	(7,426)	(7,426)	(2,230)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	2,223	966	419	419	128	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	(1,332)	(344)	(247)	(247)	(97)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(6,000)	(1,556)	(1,111)	(1,111)	(445)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(5,021)	(536)	(897)	(536)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(56,561)	(45,684)	(10,877)	(10,877)	(10,877)	(10,877)	(2,176)	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	5,771	4,661	1,110	1,110	1,110	1,110	221	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(9,383)	(5,843)	(1,770)	(1,770)	(1,770)	(533)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	6,646	4,138	1,254	1,254	1,254	376	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(9,869)	(4,283)	(1,862)	(1,862)	(559)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	2,479	1,075	468	468	468	139	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	562	146	104	104	42	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	570	146	106	106	40	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,084	114	194	114	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2017	Proportion	5.2	4.2	250	202	48	48	48	48	10	0	0
2832	Careoregon	6/30/2017	Contribution	5.2	4.2	(187)	(151)	(36)	(36)	(36)	(36)	(7)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2832	Careoregon	6/30/2016	Proportion	5.3	3.3	916	570	173	173	173	173	51	0	0
2832	Careoregon	6/30/2016	Contribution	5.3	3.3	(112)	(70)	(21)	(21)	(21)	(21)	(7)	0	0
2832	Careoregon	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(12,694)	(10,253)	(2,441)	(2,441)	(2,441)	(2,441)	(2,441)	(489)	0
2833	Boardman Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	41,533	33,546	7,987	7,987	7,987	7,987	7,987	1,598	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(20,064)	(12,492)	(3,786)	(3,786)	(3,786)	(3,786)	(1,134)	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	25,021	15,579	4,721	4,721	4,721	4,721	1,416	0	0
2833	Boardman Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(37,056)	(16,080)	(6,992)	(6,992)	(6,992)	(2,096)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	22,725	9,861	4,288	4,288	4,288	1,285	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	3,779	979	700	700	279	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(10,633)	(2,757)	(1,969)	(1,969)	(788)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(3,155)	(340)	(563)	(340)	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	70,725	57,124	13,601	13,601	13,601	13,601	13,601	2,720	0
2834	Crescent Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	(2,863)	(2,312)	(551)	(551)	(551)	(551)	(108)	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	59,357	36,959	11,199	11,199	11,199	11,199	3,362	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	12,382	7,710	2,336	2,336	2,336	702	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(213,614)	(92,699)	(40,305)	(40,305)	(40,305)	(12,089)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	9,771	4,239	1,844	1,844	551	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	6,062	1,570	1,123	1,123	447	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(37,427)	(9,703)	(6,931)	(6,931)	(2,772)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	(1,987)	(212)	(355)	(212)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	5.2	4.2	3,446	2,783	663	663	663	663	663	131	0
2835	North Clackamas County Water Commission	6/30/2017	Contribution	5.2	4.2	5,681	4,589	1,092	1,092	1,092	1,092	221	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	5.3	3.3	(39,118)	(24,356)	(7,381)	(7,381)	(7,381)	(7,381)	(2,213)	0	0
2835	North Clackamas County Water Commission	6/30/2016	Contribution	5.3	3.3	(3,547)	(2,209)	(669)	(669)	(669)	(202)	0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Proportion	5.3	2.3	(37,732)	(16,375)	(7,119)	(7,119)	(7,119)	(2,137)	0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Contribution	5.3	2.3	(4,485)	(1,947)	(846)	(846)	(255)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	1.4	(2,411)	(627)	(446)	(446)	(181)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	1.4	(22,909)	(5,941)	(4,242)	(4,242)	(1,699)	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2013	Contribution	5.6	0.6	(14,468)	(1,548)	(2,584)	(1,548)	0	0	0	0	0
2837	NORCOM	6/30/2017	Proportion	5.2	4.2	56,574	45,694	10,880	10,880	10,880	10,880	10,880	2,174	0
2837	NORCOM	6/30/2017	Contribution	5.2	4.2	(22,919)	(18,511)	(4,408)	(4,408)	(4,408)	(4,408)	(879)	0	0
2837	NORCOM	6/30/2016	Proportion	5.3	3.3	29,524	18,382	5,571	5,571	5,571	5,571	1,669	0	0
2837	NORCOM	6/30/2016	Contribution	5.3	3.3	(16,613)	(10,343)	(3,135)	(3,135)	(3,135)	(3,135)	(938)	0	0
2837	NORCOM	6/30/2015	Proportion	5.3	2.3	(12,872)	(5,585)	(2,429)	(2,429)	(2,429)	(727)	0	0	0
2837	NORCOM	6/30/2015	Contribution	5.3	2.3	(9,466)	(4,108)	(1,786)	(1,786)	(536)	0	0	0	0
2837	NORCOM	6/30/2014	Proportion	5.4	1.4	76,731	19,895	14,209	14,209	5,686	0	0	0	0
2837	NORCOM	6/30/2014	Contribution	5.4	1.4	(60,108)	(15,584)	(11,131)	(11,131)	(4,453)	0	0	0	0
2837	NORCOM	6/30/2013	Contribution	5.6	0.6	(19,055)	(2,040)	(3,403)	(2,040)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	5.2	4.2	1,747	1,411	336	336	336	336	336	67	0
2838	High Desert Parks & Recreation District	6/30/2017	Contribution	5.2	4.2	(523)	(422)	(101)	(101)	(101)	(101)	(101)	(18)	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	5.3	3.3	16,907	10,527	3,190	3,190	3,190	3,190	957	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Contribution	5.3	3.3	(166)	(104)	(31)	(31)	(31)	(11)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2015	Proportion	5.3	2.3	(17,793)	(7,722)	(3,357)	(3,357)	(3,357)	(1,008)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2015	Contribution	5.3	2.3	1,916	830	362	362	106	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	1.4	303	79	56	56	23	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	1.4	(814)	(210)	(151)	(151)	(59)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2013	Contribution	5.6	0.6	428	48	76	48	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	5.2	4.2	(2,821)	(2,279)	(542)	(542)	(542)	(542)	(542)	(111)	0
2839	North Morrow Vector Control District	6/30/2017	Contribution	5.2	4.2	4,515	3,647	868	868	868	868	868	175	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	5.3	3.3	(5,283)	(3,289)	(997)	(997)	(997)	(997)	(298)	0	0
2839	North Morrow Vector Control District	6/30/2016	Contribution	5.3	3.3	3,922	2,442	740	740	740	222	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	2.3	(7,818)	(3,393)	(1,475)	(1,475)	(1,475)	(443)	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	2.3	2,761	1,198	521	521	156	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	1.4	2,071	535	384	384	151	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	1.4	517	133	96	96	37	0	0	0	0
2839	North Morrow Vector Control District	6/30/2013	Contribution	5.6	0.6	2,948	318	526	318	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(52,407)	(42,329)	(10,078)	(10,078)	(10,078)	(10,078)	(10,078)	(2,017)	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	17,570	14,191	3,379	3,379	3,379	3,379	675	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(34,878)	(21,716)	(6,581)	(6,581)	(6,581)	(6,581)	(1,973)	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	1,622	1,010	306	306	306	92	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	8,935	3,877	1,686	1,686	1,686	505	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(6,152)	(2,669)	(1,161)	(1,161)	(1,161)	(347)	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	5,499	1,427	1,018	409	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(1,306)	(338)	(242)	(242)	(96)	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	3,428	368	612	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	5.2	4.2	20,744	16,755	3,989	3,989	3,989	3,989	3,989	799	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Contribution	5.2	4.2	8,776	7,088	1,688	1,688	1,688	1,688	1,688	336	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	5.3	3.3	(6,167)	(3,839)	(1,164)	(1,164)	(1,164)	(347)	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Contribution	5.3	3.3	8,336	5,190	1,573	1,573	1,573	471	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	2.3	16,749	7,269	3,160	3,160	3,160	949	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Contribution	5.3	2.3	5,992	2,599	1,131	1,131	337	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Proportion	5.4	1.4	(10,336)	(2,680)	(1,914)	(1,914)	(766)	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Contribution	5.4	1.4	914	238	169	69	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2013	Contribution	5.6	0.6	(4,667)	(502)	(833)	(502)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	5.2	4.2	115,909	93,619	22,290	22,290	22,290	22,290	4,459	0	0
2842	Tualatin Valley Water District	6/30/2017	Contribution	5.2	4.2	29,688	23,979	5,709	5,709	5,709	5,709	1,143	0	0
2842	Tualatin Valley Water District	6/30/2016	Proportion	5.3	3.3	21,830	13,592	4,119	4,119	4,119	1,235	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Contribution	5.3	3.3	81,962	51,032	15,465	15,465	15,465	4,637	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Proportion	5.3	2.3	(560,473)	(243,223)	(105,750)	(105,750)	(31,723)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Contribution	5.3	2.3	38,326	16,633	7,231	7,231	7,231	2,171	0	0	0
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	1.4	242,268	62,812	44,864	44,864	17,948	0	0	0	0
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	1.4	(412,628)	(106,976)	(76,413)	(76,413)	(30,563)	0	0	0	0
2842	Tualatin Valley Water District	6/30/2013	Contribution	5.6	0.6	(133,904)	(14,349)	(23,911)	(14,349)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(230,005)	(185,773)	(44,232)	(44,232)	(44,232)	(44,232)	(8,845)	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	14,091	11,381	2,710	2,710	2,710	541	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	302,823	188,551	57,136	57,136	57,136	17,143	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	(19,598)	(12,202)	(3,698)	(3,698)	(3,698)	(1,108)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(10,135)	(4,399)	(1,912)	(1,912)	(575)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	17,441	7,568	3,291	3,291	986	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	16,658	4,318	3,085	3,085	1,233	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(8,078)	(2,094)	(1,496)	(1,496)	(598)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	774	84	138	84	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	4.2	(168,524)	(136,116)	(32,408)	(32,408)	(32,408)	(32,408)	(6,484)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	4.2	32,619	26,346	6,273	6,273	6,273	1,254	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	3.3	29,861	18,593	5,634	5,634	5,634	1,691	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	3.3	19,880	12,378	3,751	3,751	3,751	1,125	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	2.3	124,798	54,157	23,547	23,547	7,063	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	2.3	19,641	8,523	3,706	3,706	1,111	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	1.4	83,635	21,683	15,488	15,488	6,195	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	1.4	(30,363)	(7,871)	(5,623)	(5,623)	(2,248)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2013	Contribution	5.6	0.6	20,664	2,214	3,690	2,214	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2017	Proportion	5.2	4.2	10,481	8,465	2,016	2,016	2,016	2,016	401	0	0
2845	Sunrise Water Authority	6/30/2017	Contribution	5.2	4.2	121,535	98,163	23,372	23,372	23,372	4,675	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	5.3	3.3	(91,345)	(56,875)	(17,235)	(17,235)	(17,235)	(5,170)	0	0	0
2845	Sunrise Water Authority	6/30/2016	Contribution	5.3	3.3	95,045	59,179	17,933	17,933	17,933	5,380	0	0	0
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	2.3	(125,828)	(54,605)	(23,741)	(23,741)	(7,123)	0	0	0	0
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	2.3	42,835	18,589	8,082	8,082	2,425	0	0	0	0
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	1.4	(37,449)	(9,709)	(6,935)	(6,935)	(2,774)	0	0	0	0
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	1.4	(34,732)	(9,004)	(6,432)	(6,432)	(2,572)	0	0	0	0
2845	Sunrise Water Authority	6/30/2013	Contribution	5.6	0.6	(9,138)	(978)	(1,632)	(978)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	5.2	4.2	9,799	7,915	1,884	1,884	1,884	1,884	379	0	0
2846	Jefferson County Library District	6/30/2017	Contribution	5.2	4.2	2,064	1,667	397	397	397	79	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	5.3	3.3	9,437	5,875	1,781	1,781	1,781	532	0	0	0
2846	Jefferson County Library District	6/30/2016	Contribution	5.3	3.3	5,666	3,528	1,069	1,069	321	0	0	0	0
2846	Jefferson County Library District	6/30/2015	Proportion	5.3	2.3	(44,739)	(19,416)	(8,441)	(8,441)	(2,534)	0	0	0	0
2846	Jefferson County Library District	6/30/2015	Contribution	5.3	2.3	5,034	2,184	950	950	284	0	0	0	0
2846	Jefferson County Library District	6/30/2014	Proportion	5.4	1.4	1,364	352	253	253	99	0	0	0	0
2846	Jefferson County Library District	6/30/2014	Contribution	5.4	1.4	(6,632)	(1,720)	(1,228)	(1,228)	(492)	0	0	0	0
2846	Jefferson County Library District	6/30/2013	Contribution	5.6	0.6	(197)	(22)	(35)	(22)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	5.2	4.2	(139,942)	(113,030)	(26,912)	(26,912)	(26,912)	(26,912)	(5,382)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Contribution	5.2	4.2	24,602	19,871	4,731	4,731	4,731	947	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	5.3	3.3	67,904	42,280	12,812	12,812	12,812	3,844	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Contribution	5.3	3.3	11,591	7,217	2,187	2,187	656	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Proportion	5.3	2.3	(28,172)	(12,227)	(5,315)	(5,315)	(1,597)	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	2.3	26,909	11,678	5,077	5,077	1,524	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4	1.4	(50,750)	(13,158)	(9,398)	(9,398)	(3,760)	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Contribution	5.4	1.4	(5,671)	(1,471)	(1,050)	(1,050)	(421)	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2847	Sweet Home Fire and Ambulance District	6/30/2013	Contribution	5.6	0.6	(20,222)	(2,167)	(3,611)	(2,167)	0	0	0	0	0
2848	Lane Transit District	6/30/2017	Proportion	5.2	4.2	2,050	1,656	394	394	394	394	394	80	0
2848	Lane Transit District	6/30/2017	Contribution	5.2	4.2	(279)	(225)	(54)	(54)	(54)	(54)	(54)	(9)	0
2848	Lane Transit District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Proportion	5.2	4.2	29,823	24,088	5,735	5,735	5,735	5,735	5,735	1,148	0
2849	Lebanon Aquatic District	6/30/2017	Contribution	5.2	4.2	(2,619)	(2,115)	(504)	(504)	(504)	(504)	(504)	(99)	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	5.3	3.3	841	523	159	159	159	159	159	46	0
2849	Lebanon Aquatic District	6/30/2016	Contribution	5.3	3.3	1,424	886	269	269	269	269	269	79	0
2849	Lebanon Aquatic District	6/30/2015	Proportion	5.3	2.3	(19,714)	(8,554)	(3,720)	(3,720)	(3,720)	(1,114)	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Contribution	5.3	2.3	(2,290)	(994)	(432)	(432)	(432)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2014	Proportion	5.4	1.4	(12,661)	(3,281)	(2,345)	(2,345)	(936)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2014	Contribution	5.4	1.4	(11,469)	(2,973)	(2,124)	(2,124)	(849)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2013	Contribution	5.6	0.6	(21,432)	(2,297)	(3,827)	(2,297)	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	5.3	3.3	(48,267)	(30,053)	(9,107)	(9,107)	(9,107)	(9,107)	(2,732)	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	2.3	1,834	796	346	346	104	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	2.3	(4,503)	(1,953)	(850)	(850)	(850)	(253)	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	1.4	4,404	1,140	816	816	324	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	1.4	(5,257)	(1,361)	(974)	(974)	(387)	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2013	Contribution	5.6	0.6	(2,088)	(223)	(373)	(223)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(49,241)	(39,772)	(9,469)	(9,469)	(9,469)	(9,469)	(9,469)	(1,896)	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	8,437	6,815	1,622	1,622	1,622	1,622	1,622	327	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	6,132	3,818	1,157	1,157	1,157	1,157	347	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	2,592	1,614	489	489	489	489	147	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	(10,487)	(4,550)	(1,979)	(1,979)	(1,979)	(592)	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	3,501	1,518	661	661	196	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	6,435	1,667	1,192	1,192	475	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(516)	(132)	(96)	(96)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	3,896	416	696	416	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	5.2	4.2	(3,299)	(2,665)	(634)	(634)	(634)	(634)	(634)	(129)	0
2852	Ochoco Irrigation District	6/30/2017	Contribution	5.2	4.2	(14,360)	(11,598)	(2,762)	(2,762)	(2,762)	(2,762)	(2,762)	(550)	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	5.3	3.3	70,856	44,118	13,369	13,369	13,369	13,369	4,011	0	0
2852	Ochoco Irrigation District	6/30/2016	Contribution	5.3	3.3	(16,824)	(10,476)	(3,174)	(3,174)	(3,174)	(3,174)	(954)	0	0
2852	Ochoco Irrigation District	6/30/2015	Proportion	5.3	2.3	13,077	5,676	2,467	2,467	742	0	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Contribution	5.3	2.3	(6,843)	(2,970)	(1,291)	(1,291)	(1,291)	(388)	0	0	0
2852	Ochoco Irrigation District	6/30/2014	Proportion	5.4	1.4	19	3	4	4	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2014	Contribution	5.4	1.4	1,883	487	349	349	138	0	0	0	0
2852	Ochoco Irrigation District	6/30/2013	Contribution	5.6	0.6	2,375	255	424	255	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(5,340)	(4,313)	(1,027)	(1,027)	(1,027)	(1,027)	(1,027)	(205)	0
2853	Mill City Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	1,693	1,367	326	326	326	326	326	63	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(2,428)	(1,512)	(458)	(458)	(458)	(458)	(138)	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	314	196	59	59	59	19	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	384	168	72	72	24	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	67	28	13	13	2	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	2,118	550	392	392	158	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	(61)	(17)	(11)	(11)	(6)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,466	156	262	156	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2017	Proportion	5.2	4.2	44,197	35,698	8,499	8,499	8,499	8,499	8,499	1,702	0
2855	Harney Hospital	6/30/2017	Contribution	5.2	4.2	(135,807)	(109,690)	(26,117)	(26,117)	(26,117)	(26,117)	(26,117)	(5,222)	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2855	Harney Hospital	6/30/2016	Proportion	5.3	3.3	312,794	194,758	59,018	59,018	59,018	59,018	17,704	0	0
2855	Harney Hospital	6/30/2016	Contribution	5.3	3.3	(144,202)	(89,786)	(27,208)	(27,208)	(27,208)	(27,208)	(8,162)	0	0
2855	Harney Hospital	6/30/2015	Proportion	5.3	2.3	316,962	137,550	59,804	59,804	59,804	17,942	0	0	0
2855	Harney Hospital	6/30/2015	Contribution	5.3	2.3	(86,577)	(37,572)	(16,335)	(16,335)	(16,335)	(4,902)	0	0	0
2855	Harney Hospital	6/30/2014	Proportion	5.4	1.4	415,470	107,714	76,939	76,939	30,775	0	0	0	0
2855	Harney Hospital	6/30/2014	Contribution	5.4	1.4	(469,941)	(121,837)	(87,026)	(87,026)	(34,811)	0	0	0	0
2855	Harney Hospital	6/30/2013	Contribution	5.6	0.6	(172,696)	(18,501)	(30,839)	(18,501)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Proportion	5.2	4.2	(1,228)	(992)	(236)	(236)	(236)	(236)	(236)	(48)	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Contribution	5.2	4.2	(1,903)	(1,537)	(366)	(366)	(366)	(366)	(366)	(73)	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Proportion	5.3	3.3	(1,794)	(1,118)	(338)	(338)	(338)	(338)	(104)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Contribution	5.3	3.3	(1,522)	(948)	(287)	(287)	(287)	(287)	(87)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Proportion	5.3	2.3	(4,966)	(2,155)	(937)	(937)	(937)	(281)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Contribution	5.3	2.3	(1,665)	(723)	(314)	(314)	(314)	(95)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	1.4	76	20	14	14	6	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	1.4	(2,754)	(714)	(510)	(510)	(204)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2013	Contribution	5.6	0.6	(2,231)	(241)	(398)	(241)	0	0	0	0	0
2857	Sunriver Service District	6/30/2017	Proportion	5.2	4.2	5,937	4,795	1,142	1,142	1,142	1,142	1,142	227	0
2857	Sunriver Service District	6/30/2017	Contribution	5.2	4.2	(8,021)	(6,479)	(1,542)	(1,542)	(1,542)	(1,542)	(1,542)	(311)	0
2857	Sunriver Service District	6/30/2016	Proportion	5.3	3.3	(258,829)	(161,157)	(48,836)	(48,836)	(48,836)	(48,836)	(14,649)	0	0
2857	Sunriver Service District	6/30/2016	Contribution	5.3	3.3	(4,414)	(2,748)	(833)	(833)	(833)	(833)	(249)	0	0
2857	Sunriver Service District	6/30/2015	Proportion	5.3	2.3	(127,817)	(55,469)	(24,116)	(24,116)	(24,116)	(7,237)	0	0	0
2857	Sunriver Service District	6/30/2015	Contribution	5.3	2.3	(3,418)	(1,483)	(645)	(645)	(645)	(193)	0	0	0
2857	Sunriver Service District	6/30/2014	Proportion	5.4	1.4	(17,954)	(4,654)	(3,325)	(3,325)	(1,329)	0	0	0	0
2857	Sunriver Service District	6/30/2014	Contribution	5.4	1.4	(39,211)	(10,167)	(7,261)	(7,261)	(2,906)	0	0	0	0
2857	Sunriver Service District	6/30/2013	Contribution	5.6	0.6	18,256	1,956	3,260	1,956	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	5.2	4.2	(53,947)	(43,573)	(10,374)	(10,374)	(10,374)	(10,374)	(10,374)	(2,077)	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Contribution	5.2	4.2	3,280	2,649	631	631	631	631	631	125	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	5.3	3.3	(3,294)	(2,050)	(622)	(622)	(622)	(622)	(184)	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Contribution	5.3	3.3	(1,733)	(1,079)	(327)	(327)	(327)	(327)	(98)	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Proportion	5.3	2.3	7,891	3,424	1,489	1,489	1,489	446	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	2.3	(167)	(71)	(32)	(32)	(32)	(7)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	1.4	(4,902)	(1,270)	(908)	(908)	(362)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	1.4	(2,337)	(605)	(433)	(433)	(172)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2013	Contribution	5.6	0.6	(3,993)	(428)	(713)	(428)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	5.2	4.2	(296,318)	(239,334)	(56,984)	(56,984)	(56,984)	(56,984)	(56,984)	(11,398)	0
2859	South Lane County Fire and Rescue	6/30/2017	Contribution	5.2	4.2	300,887	243,024	57,863	57,863	57,863	57,863	57,863	11,572	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	5.3	3.3	(289,209)	(180,073)	(54,568)	(54,568)	(54,568)	(54,568)	(16,369)	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Contribution	5.3	3.3	106,463	66,289	20,087	20,087	20,087	20,087	6,028	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Proportion	5.3	2.3	(215,435)	(93,491)	(40,648)	(40,648)	(40,648)	(12,195)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Contribution	5.3	2.3	58,783	25,510	11,091	11,091	11,091	3,328	0	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Proportion	5.4	1.4	(11,363)	(2,947)	(2,104)	(2,104)	(843)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	1.4	(155,975)	(40,439)	(28,884)	(28,884)	(11,555)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2013	Contribution	5.6	0.6	(107,268)	(11,493)	(11,493)	(11,493)	0	0	0	0	0
2860	Coos County Airport District	6/30/2017	Proportion	5.2	4.2	(77,587)	(62,666)	(14,921)	(14,921)	(14,921)	(14,921)	(14,921)	(2,982)	0
2860	Coos County Airport District	6/30/2017	Contribution	5.2	4.2	(6,624)	(6,966)	(1,658)	(1,658)	(1,658)	(1,658)	(1,658)	(334)	0
2860	Coos County Airport District	6/30/2016	Proportion	5.3	3.3	9,352	5,822	1,765	1,765	1,765	1,765	527	0	0
2860	Coos County Airport District	6/30/2016	Contribution	5.3	3.3	(17,909)	(11,151)	(3,379)	(3,379)	(3,379)	(3,379)	(1,014)	0	0
2860	Coos County Airport District	6/30/2015	Proportion	5.3	2.3	8,785	3,811	1,658	1,658	1,658	495	0	0	0
2860	Coos County Airport District	6/30/2015	Contribution	5.3	2.3	(17,712)	(7,686)	(3,342)	(3,342)	(3,342)	(1,002)	0	0	0
2860	Coos County Airport District	6/30/2014	Proportion	5.4	1.4	16,359	4,243	3,029	3,029	1,214	0	0	0	0
2860	Coos County Airport District	6/30/2014	Contribution	5.4	1.4	(30,094)	(7,802)	(5,573)	(5,573)	(2,229)	0	0	0	0
2860	Coos County Airport District	6/30/2013	Contribution	5.6	0.6	(13,650)	(1,460)	(2,438)	(1,460)	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	5.2	4.2	3,399	3,230	769	769	769	769	769	154	0
2861	Mt Angel Fire District	6/30/2017	Contribution	5.2	4.2	2,477	2,001	476	476	476	476	476	97	0
2861	Mt Angel Fire District	6/30/2016	Proportion	5.3	3.3	(2,565)	(1,597)	(484)	(484)	(484)	(484)	(145)	0	0
2861	Mt Angel Fire District	6/30/2016	Contribution	5.3	3.3	2,930	1,824	553	553	553	553	165	0	0
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	2.3	12,266	5,324	2,314	2,314	2,314	696	0	0	0
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	2.3	2,055	891	388	388	388	115	0	0	0
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	1.4	1,230	318	228	228	90	0	0	0	0
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4	1.4	526	138	97	97	41	0	0	0	0
2861	Mt Angel Fire District	6/30/2013	Contribution	5.6	0.6	1,127	122	201	122	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	5.2	4.2	(3,096)	(2,501)	(595)	(595)	(595)	(595)	(595)	(121)	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Contribution	5.2	4.2	(7,851)	(6,341)	(1,510)	(1,510)	(1,510)	(1,510)	(1,510)	(301)	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	5.3	3.3	(2,749)	(1,711)	(519)	(519)	(519)	(519)	(154)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Contribution	5.3	3.3	(5,122)	(3,190)	(966)	(966)	(966)	(292)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	2.3	(7,667)	(3,326)	(1,447)	(1,447)	(1,447)	(432)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	2.3	(4,800)	(2,082)	(906)	(906)	(906)	(270)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	1.4	18,342	4,754	3,397	3,397	1,357	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	1.4	(14,520)	(3,764)	(2,689)	(2,689)	(1,075)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2013	Contribution	5.6	0.6	132	12	24	12	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	5.2	4.2	21,984	17,756	4,228	4,228	4,228	4,228	4,228	844	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Contribution	5.2	4.2	3,054	2,467	587	587	587	587	587	119	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	5.3	3.3	(6,317)	(3,933)	(1,192)	(1,192)	(1,192)	(1,192)	(357)	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Contribution	5.3	3.3	1,832	1,140	346	346	346	346	102	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	2.3	(11,394)	(4,944)	(2,150)	(2,150)	(2,150)	(644)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	2.3	524	227	99	99	29	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	1.4	(1,724)	(448)	(319)	(319)	(129)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	1.4	(3,901)	(1,013)	(722)	(722)	(291)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2013	Contribution	5.6	0.6	(3,134)	(334)	(560)	(334)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2017	Proportion	5.2	4.2	(206)	(166)	(40)	(40)	(40)	(40)	(40)	(6)	0
2866	Jefferson Behavioral Health	6/30/2017	Contribution	5.2	4.2	(600)	(485)	(115)	(115)	(115)	(115)	(115)	(25)	0
2866	Jefferson Behavioral Health	6/30/2016	Proportion	5.3	3.3	(250)	(156)	(47)	(47)	(47)	(47)	(15)	0	0
2866	Jefferson Behavioral Health	6/30/2016	Contribution	5.3	3.3	(462)	(288)	(87)	(87)	(87)	(87)	(27)	0	0
2866	Jefferson Behavioral Health	6/30/2015	Proportion	5.3	2.3	(446)	(194)	(84)	(84)	(84)	(26)	0	0	0
2866	Jefferson Behavioral Health	6/30/2015	Contribution	5.3	2.3	(471)	(204)	(89)	(89)	(89)	(26)	0	0	0
2866	Jefferson Behavioral Health	6/30/2014	Proportion	5.4	1.4	1,156	300	214	214	86	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2014	Contribution	5.4	1.4	(616)	(160)	(114)	(114)	(46)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	5.2	4.2	203,928	164,711	39,217	39,217	39,217	39,217	39,217	7,843	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Contribution	5.2	4.2	8,333	6,731	1,602	1,602	1,602	1,602	1,602	323	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	5.3	3.3	(50,354)	(31,352)	(9,501)	(9,501)	(9,501)	(9,501)	(2,849)	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Contribution	5.3	3.3	33,455	20,831	6,312	6,312	6,312	1,895	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Proportion	5.3	2.3	(76,922)	(33,380)	(14,514)	(14,514)	(14,514)	(4,352)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Contribution	5.3	2.3	19,449	8,439	3,670	3,670	3,670	1,099	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	1.4	36,655	9,503	6,788	6,788	2,715	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	1.4	(18,783)	(4,871)	(3,478)	(3,478)	(1,393)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2013	Contribution	5.6	0.6	5,796	621	1,035	621	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	5.2	4.2	(22,811)	(18,424)	(4,387)	(4,387)	(4,387)	(4,387)	(4,387)	(876)	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Contribution	5.2	4.2	11,124	8,985	2,139	2,139	2,139	2,139	429	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	5.3	3.3	108,620	67,632	20,494	20,494	20,494	6,150	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Contribution	5.3	3.3	3,634	2,262	686	686	686	204	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	2.3	17,006	7,379	3,209	3,209	961	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Contribution	5.3	2.3	14,854	6,445	2,803	2,803	839	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Proportion	5.4	1.4	(20,579)	(5,335)	(3,811)	(3,811)	(1,524)	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	1.4	5,197	1,349	962	962	387	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2013	Contribution	5.6	0.6	(2,646)	(281)	(473)	(281)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	5.2	4.2	4,190	3,384	806	806	806	806	806	160	0
2870	Clackamas River Water Providers	6/30/2017	Contribution	5.2	4.2	9,805	7,919	1,886	1,886	1,886	1,886	1,886	375	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	5.3	3.3	(5,518)	(3,436)	(1,041)	(1,041)	(1,041)	(313)	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Contribution	5.3	3.3	6,344	3,950	1,197	1,197	1,197	359	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	2.3	(10,022)	(4,349)	(1,891)	(1,891)	(1,891)	(567)	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Contribution	5.3	2.3	6,497	2,819	1,226	1,226	1,226	367	0	0	0
2870	Clackamas River Water Providers	6/30/2014	Proportion	5.4	1.4	(566)	(146)	(105)	(105)	(41)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2014	Contribution	5.4	1.4	(2,656)	(688)	(492)	(492)	(196)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2013	Contribution	5.6	0.6	(1,144)	(124)	(204)	(124)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Proportion	5.2	4.2	(249)	(201)	(48)	(48)	(48)	(48)	(48)	(9)	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Contribution	5.2	4.2	(434)	(351)	(83)	(83)	(83)	(83)	(83)	(19)	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Proportion	5.3	3.3	(366)	(228)	(69)	(69)	(69)	(21)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Contribution	5.3	3.3	(344)	(214)	(65)	(65)	(65)	(19)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	2.3	(518)	(224)	(98)	(98)	(28)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	2.3	(372)	(162)	(70)	(70)	(22)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Proportion	5.4	1.4	(5)	(1)	(1)	(1)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Contribution	5.4	1.4	(515)	(135)	(95)	(95)	(40)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2013	Contribution	5.6	0.6	(425)	(45)	(76)	(45)	0	0	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	5.2	4.2	16,041	12,956	3,085	3,085	3,085	3,085	3,085	616	0
2873	Mosier Fire District	6/30/2017	Contribution	5.2	4.2	(3,048)	(2,462)	(586)	(586)	(586)	(586)	(586)	(118)	0
2873	Mosier Fire District	6/30/2016	Proportion	5.3	3.3	(4,189)	(2,609)	(790)	(790)	(790)	(239)	0	0	0
2873	Mosier Fire District	6/30/2016	Contribution	5.3	3.3	1,146	714	216	216	216	66	0	0	0
2873	Mosier Fire District	6/30/2015	Proportion	5.3	2.3	(5,037)	(2,187)	(950)	(950)	(287)	0	0	0	0
2873	Mosier Fire District	6/30/2015	Contribution	5.3	2.3	627	273	118	118	37	0	0	0	0
2873	Mosier Fire District	6/30/2014	Proportion	5.4	1.4	(1,049)	(273)	(194)	(194)	(79)	0	0	0	0
2873	Mosier Fire District	6/30/2014	Contribution	5.4	1.4	(2,363)	(611)	(438)	(438)	(173)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2873	Mosier Fire District	6/30/2013	Contribution	5.6	0.6	(1,982)	(212)	(354)	(212)	0	0	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	5.2	4.2	(1,141)	(922)	(219)	(219)	(219)	(219)	(219)	(46)	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Contribution	5.2	4.2	11,469	9,263	2,206	2,206	2,206	2,206	2,206	439	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	5.3	3.3	(7,012)	(4,366)	(1,323)	(1,323)	(1,323)	(1,323)	(397)	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Contribution	5.3	3.3	7,964	4,958	1,503	1,503	1,503	1,503	449	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Proportion	5.3	2.3	17,185	7,459	3,242	3,242	3,242	3,242	975	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Contribution	5.3	2.3	9,354	4,059	1,765	1,765	1,765	1,765	529	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Proportion	5.4	1.4	(1,397)	(361)	(259)	(259)	(102)	0	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4	1.4	4,545	1,177	842	842	335	0	0	0	0	
2874	Umatilla-Morrow Radio and Data District	6/30/2013	Contribution	5.6	0.6	2,044	219	365	219	0	0	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	5.2	4.2	3,322	2,683	639	639	639	639	639	127	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Contribution	5.2	4.2	(943)	(762)	(181)	(181)	(181)	(181)	(181)	(38)	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	5.3	3.3	(5,378)	(3,348)	(1,015)	(1,015)	(1,015)	(1,015)	(303)	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Contribution	5.3	3.3	3,786	2,358	714	714	714	714	216	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3	2.3	(9,846)	(4,272)	(1,858)	(1,858)	(1,858)	(556)	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Contribution	5.3	2.3	6,831	2,964	1,289	1,289	386	0	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	1.4	(479)	(123)	(89)	(89)	(34)	0	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	1.4	8,588	2,228	1,590	1,590	638	0	0	0	0	
2876	Oregon Municipal Electric Utilities Association	6/30/2013	Contribution	5.6	0.6	8,968	963	1,601	963	0	0	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	5.2	4.2	(336,171)	(271,523)	(64,648)	(64,648)	(64,648)	(64,648)	(64,648)	(12,931)	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Contribution	5.2	4.2	113,886	91,985	21,901	21,901	21,901	21,901	21,901	4,381	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	5.3	3.3	(35,234)	(21,938)	(6,648)	(6,648)	(6,648)	(1,994)	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Contribution	5.3	3.3	81,503	50,747	15,378	15,378	15,378	4,613	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Proportion	5.3	2.3	(231,184)	(100,324)	(43,620)	(43,620)	(13,084)	0	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	2.3	93,117	40,410	17,569	17,569	5,272	0	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	1.4	392,129	101,665	72,616	72,616	29,049	0	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	1.4	(52,532)	(13,620)	(9,728)	(9,728)	(3,892)	0	0	0	0	
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2013	Contribution	5.6	0.6	148,941	15,956	26,597	15,956	0	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2017	Proportion	5.2	4.2	(22,561)	(18,222)	(4,339)	(4,339)	(4,339)	(4,339)	(866)	0	0	
2878	Yamhill Fire Protection District	6/30/2017	Contribution	5.2	4.2	3,529	2,850	679	679	679	134	0	0	0	
2878	Yamhill Fire Protection District	6/30/2016	Proportion	5.3	3.3	(27,061)	(16,849)	(5,106)	(5,106)	(5,106)	(1,531)	0	0	0	
2878	Yamhill Fire Protection District	6/30/2016	Contribution	5.3	3.3	1,690	1,052	319	319	95	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2015	Proportion	5.3	2.3	13,170	5,715	2,485	2,485	745	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	2.3	(1,028)	(446)	(194)	(194)	(58)	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	1.4	9,027	2,339	1,672	1,672	667	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	1.4	266	70	49	49	21	0	0	0	0	
2878	Yamhill Fire Protection District	6/30/2013	Contribution	5.6	0.6	3,887	417	694	417	0	0	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	(11,639)	(9,401)	(2,238)	(2,238)	(2,238)	(2,238)	(449)	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	2,963	2,393	570	570	570	570	113	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(789)	(491)	(149)	(149)	(149)	(44)	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	3,293	2,051	621	621	621	188	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	44,883	19,479	8,468	8,468	8,468	2,543	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	3,213	1,395	606	606	183	0	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	7,729	2,005	1,431	1,431	574	0	0	0	0	
2879	LaGrande Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	2,215	235	396	235	0	0	0	0	0	
2880	Oregon Health & Science University	6/30/2017	Proportion	5.2	4.2	(13,832,620)	(11,172,501)	(2,660,119)	(2,660,119)	(2,660,119)	(2,660,119)	(2,660,119)	(532,025)	0	0
2880	Oregon Health & Science University	6/30/2017	Contribution	5.2	4.2	5,029,701	4,062,451	967,250	967,250	967,250	967,250	193,451	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	5.3	3.3	(30,030,292)	(18,698,106)	(5,666,093)	(5,666,093)	(5,666,093)	(5,666,093)	(1,699,827)	0	0	0
2880	Oregon Health & Science University	6/30/2016	Contribution	5.3	3.3	(781,178)	(486,394)	(147,392)	(147,392)	(147,392)	(44,218)	0	0	0	0
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	2.3	(31,310,440)	(13,587,550)	(5,907,630)	(5,907,630)	(5,907,630)	(1,772,290)	0	0	0	0
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	2.3	(2,477,376)	(1,075,089)	(467,429)	(467,429)	(467,429)	(140,231)	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	1.4	(6,047,585)	(1,567,893)	(1,119,923)	(1,119,923)	(447,970)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	1.4	(6,263,382)	(1,623,838)	(1,159,886)	(1,159,886)	(463,952)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2013	Contribution	5.6	0.6	(1,997,561)	(214,026)	(356,707)	(214,026)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	5.2	4.2	(171)	(138)	(33)	(33)	(33)	(33)	(6)	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Contribution	5.2	4.2	710	573	137	137	137	137	25	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	5.3	3.3	(3,821)	(2,379)	(721)	(721)	(721)	(216)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Contribution	5.3	3.3	2,405	1,497	454	454	454	135	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	2.3	21,214	9,205	4,003	4,003	4,003	1,199	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	2.3	1,277	554	241	241	72	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	1.4	3,657	949	677	677	272	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2013	Contribution	5.6	0.6	251	26	45	26	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	5.2	4.2	(39,922)	(32,245)	(7,677)	(7,677)	(7,677)	(7,677)	(1,537)	0	0	0
2883	Lane Fire Authority	6/30/2017	Contribution	5.2	4.2	209,647	169,330	40,317	40,317	40,317	40,317	8,062	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2883	Lane Fire Authority	6/30/2016	Proportion	5.3	3.3	(158,881)	(98,925)	(29,978)	(29,978)	(29,978)	(29,978)	(29,978)	(8,991)	0	
2883	Lane Fire Authority	6/30/2016	Contribution	5.3	3.3	121,999	75,961	23,019	23,019	23,019	23,019	23,019	6,904	0	
2883	Lane Fire Authority	6/30/2015	Proportion	5.3	2.3	(85,087)	(36,925)	(16,054)	(16,054)	(16,054)	(4,817)	0	0	0	
2883	Lane Fire Authority	6/30/2015	Contribution	5.3	2.3	73,209	31,770	13,813	13,813	13,813	4,144	0	0	0	
2883	Lane Fire Authority	6/30/2014	Proportion	5.4	1.4	104,537	27,101	19,359	19,359	7,742	0	0	0	0	
2883	Lane Fire Authority	6/30/2014	Contribution	5.4	1.4	(61,519)	(15,951)	(11,392)	(11,392)	(4,559)	0	0	0	0	
2883	Lane Fire Authority	6/30/2013	Contribution	5.6	0.6	32,305	3,460	5,769	3,460	0	0	0	0	0	
2884	North Central Public Health District	6/30/2017	Proportion	5.2	4.2	225,653	182,258	43,395	43,395	43,395	43,395	43,395	43,395	8,678	0
2884	North Central Public Health District	6/30/2017	Contribution	5.2	4.2	25,485	20,584	4,901	4,901	4,901	4,901	4,901	4,901	980	0
2884	North Central Public Health District	6/30/2016	Proportion	5.3	3.3	(359,597)	(223,901)	(67,848)	(67,848)	(67,848)	(67,848)	(20,357)	0	0	0
2884	North Central Public Health District	6/30/2016	Contribution	5.3	3.3	47,077	29,313	8,882	8,882	8,882	8,882	2,667	0	0	0
2884	North Central Public Health District	6/30/2015	Proportion	5.3	2.3	999,906	433,920	188,662	188,662	188,662	56,596	0	0	0	0
2884	North Central Public Health District	6/30/2015	Contribution	5.3	2.3	(6,248)	(2,711)	(1,179)	(1,179)	(1,179)	(353)	0	0	0	0
2884	North Central Public Health District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	1.4	144,233	37,393	26,710	26,710	10,683	0	0	0	0	0
2884	North Central Public Health District	6/30/2013	Contribution	5.6	0.6	63,469	11,334	6,799	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	2,031	1,640	391	391	391	391	391	391	76	0
2885	Siletz Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	1,382	1,116	266	266	266	266	266	266	52	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	(49,610)	(30,890)	(9,360)	(9,360)	(9,360)	(9,360)	(2,810)	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	5,277	3,285	996	996	996	297	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	80,572	34,966	15,202	15,202	15,202	4,562	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	(412)	(178)	(78)	(78)	(22)	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Contribution	5.4	1.4	9,246	2,398	1,712	1,712	686	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2013	Contribution	5.6	0.6	1,798	193	321	193	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	5.2	4.2	212,946	171,995	40,951	40,951	40,951	40,951	40,951	40,951	8,191	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Contribution	5.2	4.2	40,521	32,729	7,792	7,792	7,792	7,792	7,792	7,792	1,561	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Contribution	5.3	3.3	31,835	19,821	6,007	6,007	6,007	6,007	1,800	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	2.3	571	247	108	108	108	31	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	5.2	4.2	(148,530)	(119,967)	(28,563)	(28,563)	(28,563)	(28,563)	(28,563)	(5,715)	0	0
2887	Umatilla County Fire District #1	6/30/2017	Contribution	5.2	4.2	101,342	81,853	19,489	19,489	19,489	19,489	19,489	3,897	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	5.3	3.3	132,019	82,201	24,909	24,909	24,909	24,909	7,474	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Contribution	5.3	3.3	120,867	75,257	22,805	22,805	22,805	22,805	6,842	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Proportion	5.3	2.3	115,040	49,922	21,706	21,706	21,706	6,510	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Contribution	5.3	2.3	134,477	58,358	25,373	25,373	25,373	7,612	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Proportion	5.4	1.4	(46,190)	(11,978)	(8,553)	(8,553)	(3,425)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Contribution	5.4	1.4	(26,749)	(6,937)	(4,953)	(4,953)	(1,984)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2013	Contribution	5.6	0.6	(3,409)	(364)	(609)	(364)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	5.2	4.2	(243,700)	(196,835)	(46,865)	(46,865)	(46,865)	(46,865)	(46,865)	(9,375)	0	0
2888	Oak Lodge Water Services District	6/30/2017	Contribution	5.2	4.2	68,518	55,341	13,177	13,177	13,177	13,177	13,177	2,633	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	5.3	3.3	(296,396)	(184,548)	(55,924)	(55,924)	(55,924)	(55,924)	(16,776)	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Contribution	5.3	3.3	23,753	14,791	4,481	4,481	4,481	4,481	1,348	0	0	0
2888	Oak Lodge Water Services District	6/30/2015	Proportion	5.3	2.3	(244,361)	(106,043)	(46,106)	(46,106)	(46,106)	(13,831)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2015	Contribution	5.3	2.3	62,073	26,937	11,712	11,712	11,712	3,513	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2014	Proportion	5.4	1.4	(23,482)	(6,090)	(4,348)	(4,348)	(1,742)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2014	Contribution	5.4	1.4	(117,761)	(30,529)	(21,808)	(21,808)	(8,721)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2013	Contribution	5.6	0.6	(64,501)	(6,906)	(11,519)	(6,906)	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Contribution	5.2	4.2	32,807	26,498	6,309	6,309	6,309	6,309	6,309	1,262	0	0
2900	Clatsop Community College	6/30/2017	Proportion	5.2	4.2	(93,729)	(75,704)	(18,025)	(18,025)	(18,025)	(18,025)	(18,025)	(3,604)	0	0
2900	Clatsop Community College	6/30/2017	Contribution	5.2	4.2	(165,683)	(133,821)	(31,862)	(31,862)	(31,862)	(31,862)	(31,862)	(6,373)	0	0
2900	Clatsop Community College	6/30/2016	Proportion	5.3	3.3	290,338	180,776	54,781	54,781	54,781	54,781	16,433	0	0	0
2900	Clatsop Community College	6/30/2016	Contribution	5.3	3.3	(210,412)	(131,012)	(39,700)	(39,700)	(39,700)	(39,700)	(11,912)	0	0	0
2900	Clatsop Community College	6/30/2015	Proportion	5.3	2.3	(52,549)	(22,804)	(9,915)	(9,915)	(9,915)	(2,974)	0	0	0	0
2900	Clatsop Community College	6/30/2015	Contribution	5.3	2.3	(66,594)	(28,899)	(12,565)	(12,565)	(12,565)	(3,769)	0	0	0	0
2900	Clatsop Community College	6/30/2014	Proportion	5.4	1.4	90,455	23,451	16,751	16,751	6,700	0	0	0	0	0
2900	Clatsop Community College	6/30/2014	Contribution	5.4	1.4	(90,629)	(23,497)	(16,783)	(16,783)	(6,714)	0	0	0	0	0
2900	Clatsop Community College	6/30/2013	Contribution	5.6	0.6	23,078	2,473	4,121	2,473	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	5.2	4.2	254,220	205,332	48,888	48,888	48,888	48,888	48,888	48,888	9,780	0
2901	Blue Mountain Community College	6/30/2017	Contribution	5.2	4.2	(138,837)	(112,138)	(26,699)	(26,699)	(26,699)	(26,699)	(26,699)	(5,342)	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	5.3	3.3	519,491	323,457	98,017	98,017	98,017	29,406	0	0	0	0
2901	Blue Mountain Community College	6/30/2016	Contribution	5.3	3.3	(156,804)	(97,632)	(29,586)	(29,586)	(29,586)	(8,874)	0	0	0	0
2901	Blue Mountain Community College	6/30/2015	Proportion	5.3	2.3	(188,008)	(81,589)	(35,473)	(35,473)	(35,473)	(10,643)	0	0	0	0
2901	Blue Mountain Community College	6/30/2015	Contribution	5.3	2.3	(21,140)	(9,173)	(3,989)	(3,989)	(3,989)	(1,195)	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	1.4	(59,609)	(15,453)	(11,039)	(11,039)	(4,414)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	1.4	(206,955)	(53,655)	(38,325)	(38,325)	(15,330)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2013	Contribution	5.6	0.6	(45,956)	(4,926)	(8,206)	(4,926)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	5.2	4.2	(552,100)	(445,927)	(106,173)	(106,173)	(106,173)	(106,173)	(106,173)	(106,173)	(106,173)	(21,235)
2902	Treasure Valley Community College	6/30/2017	Contribution	5.2	4.2	(438,210)	(353,939)	(84,271)	(84,271)	(84,271)	(84,271)	(84,271)	(84,271)	(84,271)	(16,855)
2902	Treasure Valley Community College	6/30/2016	Proportion	5.3	3.3	242,944	151,268	45,838	45,838	45,838	45,838	13,754	0	0	0
2902	Treasure Valley Community College	6/30/2016	Contribution	5.3	3.3	(406,753)	(253,261)	(76,746)	(76,746)	(76,746)	(76,746)	(76,746)	(23,023)	0	0
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	2.3	639,528	277,530	120,666	120,666	120,666	36,198	0	0	0	0
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	2.3	(337,005)	(146,247)	(63,586)	(63,586)	(63,586)	(19,075)	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	1.4	79,403	20,587	14,704	14,704	5,883	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	1.4	(227,881)	(59,081)	(42,200)	(42,200)	(16,881)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2013	Contribution	5.6	0.6	(83,804)	(8,979)	(14,965)	(8,979)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2017	Proportion	5.2	4.2	(670,921)	(541,898)	(129,023)	(129,023)	(129,023)	(129,023)	(129,023)	(129,023)	(129,023)	(25,806)
2903	Umpqua Community College	6/30/2017	Contribution	5.2	4.2	(297,248)	(240,085)	(57,163)	(57,163)	(57,163)	(57,163)	(57,163)	(57,163)	(57,163)	(11,433)
2903	Umpqua Community College	6/30/2016	Proportion	5.3	3.3	(414,391)	(258,017)	(78,187)	(78,187)	(78,187)	(78,187)	(23,456)	0	0	0
2903	Umpqua Community College	6/30/2016	Contribution	5.3	3.3	(153,045)	(95,293)	(28,876)	(28,876)	(28,876)	(28,876)	(8,665)	0	0	0
2903	Umpqua Community College	6/30/2015	Proportion	5.3	2.3	213,314	92,570	40,248	40,248	40,248	12,074	0	0	0	0
2903	Umpqua Community College	6/30/2015	Contribution	5.3	2.3	(216,241)	(93,841)	(40,800)	(40,800)	(40,800)	(12,241)	0	0	0	0
2903	Umpqua Community College	6/30/2014	Proportion	5.4	1.4	14,570	3,778	2,698	2,698	1,080	0	0	0	0	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	1.4	(264,966)	(68,694)	(49,068)	(49,068)	(19,626)	0	0	0	0	0
2903	Umpqua Community College	6/30/2013	Contribution	5.6	0.6	(28,643)	(3,068)	(5,115)	(3,068)	0	0	0	0	0	0
2904	Lane Community College	6/30/2017	Proportion	5.2	4.2	(2,338,110)	(1,888,473)	(449,637)	(449,637)	(449,637)	(449,637)	(449,637)	(449,637)	(449,637)	(89,925)
2904	Lane Community College	6/30/2017	Contribution	5.2	4.2	(1,424,044)	(1,150,189)	(273,855)	(273,855)	(273,855)	(273,855)	(273,855)	(273,855)	(273,855)	(54,769)
2904	Lane Community College	6/30/2016	Proportion	5.3	3.3	(3,330,655)	(2,073,805)	(628,425)	(628,425)	(628,425)	(628,425)	(628,425)	(628,425)	(628,425)	(188,530)
2904	Lane Community College	6/30/2016	Contribution	5.3	3.3	(952,401)	(593,005)	(179,698)	(179,698)	(179,698)	(179,698)	(53,911)	0	0	0
2904	Lane Community College	6/30/2015	Proportion	5.3	2.3	(23,544)	(23,544)	(10,236)	(10,236)	(10,236)	(3,072)	0	0	0	0
2904	Lane Community College	6/30/2015	Contribution	5.3	2.3	(992,842)	(430,855)	(187,329)	(187,329)	(187,329)	(56,197)	0	0	0	0
2904	Lane Community College	6/30/2014	Proportion	5.4	1.4	92,848	24,072	17,194	17,194	6,878	0	0	0	0	0
2904	Lane Community College	6/30/2014	Contribution	5.4	1.4	(1,263,206)	(327,498)	(233,927)	(233,927)	(93,571)	0	0	0	0	0
2904	Lane Community College	6/30/2013	Contribution	5.6	0.6	(201,806)	(21,621)	(36,037)	(21,621)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	5.2	4.2	3,751,959	3,030,428	721,531	721,531	721,531	721,531	721,531	721,531	721,531	144,304
2905	Mt Hood Community College	6/30/2017	Contribution	5.2	4.2	(2,505,222)	(2,023,449)	(481,773)	(481,773)	(481,773)	(481,773)	(481,773)	(481,773)	(481,773)	(96,357)
2905	Mt Hood Community College	6/30/2016	Proportion	5.3	3.3	3,454,568	2,150,958	651,805	651,805	651,805	651,805	651,805	651,805	651,805	195,543
2905	Mt Hood Community College	6/30/2016	Contribution	5.3	3.3	(1,677,959)	(1,044,767)	(316,596)	(316,596)	(316,596)	(316,596)	(316,596)	(316,596)	(316,596)	(94,979)
2905	Mt Hood Community College	6/30/2015	Proportion	5.3	2.3	1,861,171	807,679	351,164	351,164	351,164	105,351	0	0	0	0
2905	Mt Hood Community College	6/30/2015	Contribution	5.3	2.3	(1,288,790)	(559,286)	(243,168)	(243,168)	(243,168)	(72,950)	0	0	0	0
2905	Mt Hood Community College	6/30/2014	Proportion	5.4	1.4	(336,472)	(87,232)	(62,310)	(62,310)	(24,922)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2014	Contribution	5.4	1.4	(641,768)	(166,384)	(118,846)	(118,846)	(47,538)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2013	Contribution	5.6	0.6	(197,207)	(21,127)	(35,216)	(21,127)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2017	Proportion	5.2	4.2	1,080,159	872,436	207,723	207,723	207,723	207,723	207,723	207,723	207,723	41,544
2906	Klamath Community College	6/30/2017	Contribution	5.2	4.2	61,190	49,423	11,767	11,767	11,767	11,767	11,767	11,767	11,767	2,355
2906	Klamath Community College	6/30/2016	Proportion	5.3	3.3	1,479,247	921,041	279,103	279,103	279,103	279,103	279,103	279,103	279,103	83,732
2906	Klamath Community College	6/30/2016	Contribution	5.3	3.3	285,896	178,010	53,943	53,943	53,943	16,181	0	0	0	0
2906	Klamath Community College	6/30/2015	Proportion	5.3	2.3	(1,368,754)	(593,989)	(258,255)	(258,255)	(258,255)	(77,479)	0	0	0	0
2906	Klamath Community College	6/30/2015	Contribution	5.3	2.3	527,344	228,847	99,499	99,499	99,499	29,849	0	0	0	0
2906	Klamath Community College	6/30/2014	Proportion	5.4	1.4	67,023	17,375	12,412	12,412	4,963	0	0	0	0	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	1.4	(400,872)	(103,928)	(74,236)	(74,236)	(29,692)	0	0	0	0	0
2906	Klamath Community College	6/30/2013	Contribution	5.6	0.6	30,115	3,225	5,378	3,225	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2017	Proportion	5.2	4.2	428,481	346,081	82,400	82,400	82,400	82,400	82,400	82,400	82,400	16,481
2908	Clackamas Community College	6/30/2017	Contribution	5.2	4.2	(654,763)	(528,847)	(125,916)	(125,916)	(125,916)	(125,916)	(125,916)	(125,916)	(125,916)	(25,183)
2908	Clackamas Community College	6/30/2016	Proportion	5.3	3.3	922,560	574,424	174,068	174,068	174,068	52,220	0	0	0	0
2908	Clackamas Community College	6/30/2016	Contribution	5.3	3.3	(828,695)	(515,979)	(156,358)	(156,358)	(156,358)	(156,358)	(156,358)	(156,358)	(156,358)	(46,905)
2908	Clackamas Community College	6/30/2015	Proportion	5.3	2.3	1,679,381	728,789	316,864	316,864	316,864	95,061	0	0	0	0
2908	Clackamas Community College	6/30/2015	Contribution	5.3	2.3	(476,852)	(206,936)	(89,972)	(89,972)	(89,972)	(26,992)	0	0	0	0
2908	Clackamas Community College	6/30/2014	Proportion	5.4	1.4	(510,444)	(132,336)	(94,527)	(94,527)	(37,809)	0	0	0	0	0
2908	Clackamas Community College	6/30/2014	Contribution	5.4	1.4	(292,500)	(75,832)	(54,167)	(54,167)	(21,665)	0	0	0	0	0
2908	Clackamas Community College	6/30/2013	Contribution	5.6	0.6	(351,763)	(37,688)	(62,815)	(37,688)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	5.2	4.2	856,141	691,499	164,642	164,642	164,642	164,642	164,642	164,642	164,642	32,931
2910	Linn-Benton Community College	6/30/2017	Contribution	5.2	4.2	(716,814)	(578,965)	(137,849)	(137,849)	(137,849)	(137,849)	(137,849)	(137,849)	(137,849)	(27,569)
2910	Linn-Benton Community College	6/30/2016	Proportion	5.3	3.3	228,438	142,234	43,102	43,102	43,102	43,102	12,928	0	0	0
2910	Linn-Benton Community College	6/30/2016	Contribution	5.3	3.3	(482,670)	(300,530)	(91,070)	(91,070)	(91,070)	(91,070)	(91,070)	(91,070)	(91,070)	(27,320)
2910	Linn-Benton Community College	6/30/2015	Proportion	5.3	2.3	175,325	76,085	33,080	33,080	33,080	9,925	0	0	0	0
2910	Linn-Benton Community College	6/30/2015	Contribution	5.3	2.3	(318,412)	(138,178)	(60,078)	(60,078)	(60,078)	(18,022)	0	0	0	0
2910	Linn-Benton Community College	6/30/2014	Proportion	5.4	1.4	(314,246)	(81,470)	(58,194)	(58,194)	(23,276)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	1.4	(797,915)	(206,867)	(147,762)	(147,762)	(59,105)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2013	Contribution	5.6	0.6	(371,553)	(39,808)	(66,349)	(39,808)	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	
2918	Portland Community College	6/30/2017	Proportion	5.2	4.2	(173,805)	(140,381)	(33,424)	(33,424)	(33,424)	(33,424)	(33,424)	(33,424)	(6,685)	0
2918	Portland Community College	6/30/2017	Contribution	5.2	4.2	(2,457,135)	(1,984,609)	(472,526)	(472,526)	(472,526)	(472,526)	(472,526)	(472,526)	(94,505)	0
2918	Portland Community College	6/30/2016	Proportion	5.3	3.3	(1,559,193)	(970,819)	(294,187)	(294,187)	(294,187)	(294,187)	(294,187)	(294,187)	0	0
2918	Portland Community College	6/30/2016	Contribution	5.3	3.3	(2,214,614)	(1,378,910)	(417,852)	(417,852)	(417,852)	(417,852)	(417,852)	(417,852)	(125,354)	0
2918	Portland Community College	6/30/2015	Proportion	5.3	2.3	2,705,446	1,174,060	510,462	510,462	510,462	510,462	510,462	510,462	0	0
2918	Portland Community College	6/30/2015	Contribution	5.3	2.3	(1,865,755)	(809,668)	(352,029)	(352,029)	(352,029)	(352,029)	(352,029)	(352,029)	(105,610)	0
2918	Portland Community College	6/30/2014	Proportion	5.4	1.4	771,871	200,115	142,939	142,939	142,939	142,939	142,939	142,939	0	0
2918	Portland Community College	6/30/2014	Contribution	5.4	1.4	(3,984,670)	(1,033,062)	(737,902)	(737,902)	(737,902)	(737,902)	(737,902)	(737,902)	0	0
2918	Portland Community College	6/30/2013	Contribution	5.6	0.6	(979,995)	(105,000)	(174,999)	(174,999)	(174,999)	(174,999)	(174,999)	(174,999)	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	5.2	4.2	1,826,683	1,475,398	351,285	351,285	351,285	351,285	351,285	351,285	70,258	0
2919	Chemeketa Community College	6/30/2017	Contribution	5.2	4.2	(1,365,860)	(1,103,195)	(262,665)	(262,665)	(262,665)	(262,665)	(262,665)	(262,665)	(52,535)	0
2919	Chemeketa Community College	6/30/2016	Proportion	5.3	3.3	1,889,146	1,176,260	356,443	356,443	356,443	356,443	356,443	356,443	106,931	0
2919	Chemeketa Community College	6/30/2016	Contribution	5.3	3.3	(1,353,992)	(843,052)	(255,470)	(255,470)	(255,470)	(255,470)	(255,470)	(255,470)	(76,642)	0
2919	Chemeketa Community College	6/30/2015	Proportion	5.3	2.3	2,148,385	932,317	405,356	405,356	405,356	405,356	405,356	405,356	121,605	0
2919	Chemeketa Community College	6/30/2015	Contribution	5.3	2.3	(939,169)	(407,563)	(177,202)	(177,202)	(177,202)	(177,202)	(177,202)	(177,202)	(53,159)	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	1.4	43,103	7,982	7,982	7,982	7,982	7,982	7,982	7,982	0	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	1.4	(1,142,111)	(296,103)	(211,502)	(211,502)	(211,502)	(211,502)	(211,502)	(211,502)	0	0
2919	Chemeketa Community College	6/30/2013	Contribution	5.6	0.6	(460,053)	(49,293)	(82,152)	(82,152)	(82,152)	(82,152)	(82,152)	(82,152)	0	0
2922	Rogue Community College	6/30/2017	Proportion	5.2	4.2	431,576	348,581	82,995	82,995	82,995	82,995	82,995	82,995	16,601	0
2922	Rogue Community College	6/30/2017	Contribution	5.2	4.2	(406,280)	(328,149)	(78,131)	(78,131)	(78,131)	(78,131)	(78,131)	(78,131)	(15,625)	0
2922	Rogue Community College	6/30/2016	Proportion	5.3	3.3	501,257	312,103	94,577	94,577	94,577	94,577	94,577	94,577	28,372	0
2922	Rogue Community College	6/30/2016	Contribution	5.3	3.3	(296,188)	(184,418)	(55,885)	(55,885)	(55,885)	(55,885)	(55,885)	(55,885)	(16,763)	0
2922	Rogue Community College	6/30/2015	Proportion	5.3	2.3	194,776	84,526	36,750	36,750	36,750	36,750	36,750	36,750	11,026	0
2922	Rogue Community College	6/30/2015	Contribution	5.3	2.3	(170,582)	(74,027)	(32,185)	(32,185)	(32,185)	(32,185)	(32,185)	(32,185)	(9,657)	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	1.4	(49,962)	(12,954)	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	(9,252)	0	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	1.4	(427,480)	(110,828)	(79,163)	(79,163)	(79,163)	(79,163)	(79,163)	(79,163)	(31,665)	0
2922	Rogue Community College	6/30/2013	Contribution	5.6	0.6	(34,946)	(3,746)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	0	0
2925	Oregon Coast Community College	6/30/2017	Proportion	5.2	4.2	420,664	339,767	80,897	80,897	80,897	80,897	80,897	80,897	16,179	0
2925	Oregon Coast Community College	6/30/2017	Contribution	5.2	4.2	(67,669)	(54,656)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(2,604)	0
2925	Oregon Coast Community College	6/30/2016	Proportion	5.3	3.3	(315,811)	(196,637)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2925	Oregon Coast Community College	6/30/2016	Contribution	5.3	3.3	(42,470)	(26,444)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	0
2925	Oregon Coast Community College	6/30/2015	Proportion	5.3	2.3	(126,736)	(55,000)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0
2925	Oregon Coast Community College	6/30/2015	Contribution	5.3	2.3	(43,159)	(18,730)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	0	0
2925	Oregon Coast Community College	6/30/2014	Proportion	5.4	1.4	105,060	27,236	19,456	19,456	19,456	19,456	19,456	19,456	7,780	0
2925	Oregon Coast Community College	6/30/2014	Contribution	5.4	1.4	(66,260)	(17,180)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	46,804	5,014	8,358	8,358	8,358	8,358	8,358	8,358	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	(6,240)	(3,746)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	0	0
2925	Oregon Coast Community College	6/30/2017	Proportion	5.2	4.2	420,664	339,767	80,897	80,897	80,897	80,897	80,897	80,897	16,179	0
2925	Oregon Coast Community College	6/30/2017	Contribution	5.2	4.2	(67,669)	(54,656)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(2,604)	0
2925	Oregon Coast Community College	6/30/2016	Proportion	5.3	3.3	(315,811)	(196,637)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2925	Oregon Coast Community College	6/30/2016	Contribution	5.3	3.3	(42,470)	(26,444)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	0
2925	Oregon Coast Community College	6/30/2015	Proportion	5.3	2.3	(126,736)	(55,000)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0
2925	Oregon Coast Community College	6/30/2015	Contribution	5.3	2.3	(43,159)	(18,730)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	0	0
2925	Oregon Coast Community College	6/30/2014	Proportion	5.4	1.4	105,060	27,236	19,456	19,456	19,456	19,456	19,456	19,456	7,780	0
2925	Oregon Coast Community College	6/30/2014	Contribution	5.4	1.4	(66,260)	(17,180)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	46,804	5,014	8,358	8,358	8,358	8,358	8,358	8,358	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	(6,240)	(3,746)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	0	0
2925	Oregon Coast Community College	6/30/2017	Proportion	5.2	4.2	420,664	339,767	80,897	80,897	80,897	80,897	80,897	80,897	16,179	0
2925	Oregon Coast Community College	6/30/2017	Contribution	5.2	4.2	(67,669)	(54,656)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(2,604)	0
2925	Oregon Coast Community College	6/30/2016	Proportion	5.3	3.3	(315,811)	(196,637)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2925	Oregon Coast Community College	6/30/2016	Contribution	5.3	3.3	(42,470)	(26,444)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	0
2925	Oregon Coast Community College	6/30/2015	Proportion	5.3	2.3	(126,736)	(55,000)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0
2925	Oregon Coast Community College	6/30/2015	Contribution	5.3	2.3	(43,159)	(18,730)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	0	0
2925	Oregon Coast Community College	6/30/2014	Proportion	5.4	1.4	105,060	27,236	19,456	19,456	19,456	19,456	19,456	19,456	7,780	0
2925	Oregon Coast Community College	6/30/2014	Contribution	5.4	1.4	(66,260)	(17,180)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	46,804	5,014	8,358	8,358	8,358	8,358	8,358	8,358	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	(6,240)	(3,746)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	0	0
2925	Oregon Coast Community College	6/30/2017	Proportion	5.2	4.2	420,664	339,767	80,897	80,897	80,897	80,897	80,897	80,897	16,179	0
2925	Oregon Coast Community College	6/30/2017	Contribution	5.2	4.2	(67,669)	(54,656)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(2,604)	0
2925	Oregon Coast Community College	6/30/2016	Proportion	5.3	3.3	(315,811)	(196,637)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2925	Oregon Coast Community College	6/30/2016	Contribution	5.3	3.3	(42,470)	(26,444)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	0
2925	Oregon Coast Community College	6/30/2015	Proportion	5.3	2.3	(126,736)	(55,000)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0
2925	Oregon Coast Community College	6/30/2015	Contribution	5.3	2.3	(43,159)	(18,730)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	0	0
2925	Oregon Coast Community College	6/30/2014	Proportion	5.4	1.4	105,060	27,236	19,456	19,456	19,456	19,456	19,456	19,456	7,780	0
2925	Oregon Coast Community College	6/30/2014	Contribution	5.4	1.4	(66,260)	(17,180)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	(12,270)	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	46,804	5,014	8,358	8,358	8,358	8,358	8,358	8,358	0	0
2925	Oregon Coast Community College	6/30/2013	Contribution	5.6	0.6	(6,240)	(3,746)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	0	0
2925	Oregon Coast Community College	6/30/2017	Proportion	5.2	4.2	420,664	339,767	80,897	80,897	80,897	80,897	80,897	80,897	16,179	0
2925	Oregon Coast Community College	6/30/2017	Contribution	5.2	4.2	(67,669)	(54,656)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(13,013)	(2,604)	0
2925	Oregon Coast Community College	6/30/2016	Proportion	5.3	3.3	(315,811)	(196,637)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(59,587)	(17,876)	0
2925	Oregon Coast Community College	6/30/2016	Contribution	5.3	3.3	(42,470)	(26,444)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(8,013)	(2,405)	0
2925	Oregon Coast Community College	6/30/2015	Proportion	5.3	2.3	(126,736)	(55,000)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(23,912)	(7,176)	0
2925	Oregon Coast Community College	6/30/2015	Contribution	5.3	2.3	(43,159)	(18,730)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	(8,143)	0	0
2925	Oregon Coast Community College	6/30/2014	Proportion	5											

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2999	Central Oregon Community College	6/30/2016	Contribution	5.3	3.3	72,045	44,859	13,593	13,593	13,593	13,593	13,593	4,080	0	0
2999	Central Oregon Community College	6/30/2015	Proportion	5.3	2.3	(135,836)	(58,949)	(25,629)	(25,629)	(25,629)	(25,629)	(7,691)	0	0	0
2999	Central Oregon Community College	6/30/2015	Contribution	5.3	2.3	4,994	2,168	942	942	942	942	284	0	0	0
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	1.4	316,446	82,042	58,601	58,601	23,441	0	0	0	0	0
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	1.4	(664,729)	(172,337)	(123,098)	(123,098)	(49,239)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2013	Contribution	5.6	0.6	(164,783)	(17,653)	(29,426)	(17,653)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	5.2	4.2	545,876	440,900	104,976	104,976	104,976	104,976	104,976	104,976	20,996	0
3003	Baker School District 5J	6/30/2017	Contribution	5.2	4.2	(246,601)	(199,178)	(47,423)	(47,423)	(47,423)	(47,423)	(47,423)	(47,423)	(9,486)	0
3003	Baker School District 5J	6/30/2016	Proportion	5.3	3.3	(178,882)	(111,380)	(33,751)	(33,751)	(33,751)	(33,751)	(33,751)	(10,127)	0	0
3003	Baker School District 5J	6/30/2016	Contribution	5.3	3.3	(221,126)	(137,682)	(41,722)	(41,722)	(41,722)	(41,722)	(41,722)	(12,516)	0	0
3003	Baker School District 5J	6/30/2015	Proportion	5.3	2.3	329,941	143,182	62,253	62,253	62,253	18,676	0	0	0	0
3003	Baker School District 5J	6/30/2015	Contribution	5.3	2.3	(155,701)	(67,567)	(29,378)	(29,378)	(8,811)	0	0	0	0	0
3003	Baker School District 5J	6/30/2014	Proportion	5.4	1.4	84,158	21,818	15,585	15,585	6,233	0	0	0	0	0
3003	Baker School District 5J	6/30/2014	Contribution	5.4	1.4	(9,335)	(2,419)	(1,729)	(1,729)	(690)	0	0	0	0	0
3003	Baker School District 5J	6/30/2013	Contribution	5.6	0.6	(69,063)	(7,398)	(12,333)	(7,398)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	5.2	4.2	120,838	97,600	23,238	23,238	23,238	23,238	23,238	4,648	0	0
3008	Huntington School District 16J	6/30/2017	Contribution	5.2	4.2	38,249	30,893	7,356	7,356	7,356	7,356	7,356	1,469	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	5.3	3.3	(15,333)	(8,547)	(2,893)	(2,893)	(2,893)	(2,893)	(868)	0	0	0
3008	Huntington School District 16J	6/30/2016	Contribution	5.3	3.3	11,366	7,076	2,145	2,145	2,145	641	0	0	0	0
3008	Huntington School District 16J	6/30/2015	Proportion	5.3	2.3	(166,755)	(72,366)	(31,463)	(31,463)	(31,463)	(9,440)	0	0	0	0
3008	Huntington School District 16J	6/30/2015	Contribution	5.3	2.3	47,266	20,512	8,918	8,918	8,918	2,676	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Proportion	5.4	1.4	(6,884)	(1,784)	(1,275)	(1,275)	(509)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Contribution	5.4	1.4	(12,734)	(3,302)	(2,358)	(2,358)	(944)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2013	Contribution	5.6	0.6	6,458	1,153	693	693	0	0	0	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	5.2	4.2	(248,454)	(200,674)	(47,780)	(47,780)	(47,780)	(47,780)	(47,780)	(9,554)	0	0
3016	Burnt River High School	6/30/2017	Contribution	5.2	4.2	788	636	152	152	152	152	28	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	5.3	3.3	122,907	76,527	23,190	23,190	23,190	6,957	0	0	0	0
3016	Burnt River High School	6/30/2016	Contribution	5.3	3.3	16,715	10,407	3,154	3,154	3,154	945	0	0	0	0
3016	Burnt River High School	6/30/2015	Proportion	5.3	2.3	(97,726)	(42,409)	(18,439)	(18,439)	(18,439)	(5,531)	0	0	0	0
3016	Burnt River High School	6/30/2015	Contribution	5.3	2.3	36,199	15,709	6,830	6,830	2,049	0	0	0	0	0
3016	Burnt River High School	6/30/2014	Proportion	5.4	1.4	22,665	5,877	4,197	4,197	1,680	0	0	0	0	0
3016	Burnt River High School	6/30/2014	Contribution	5.4	1.4	(3,995)	(1,035)	(740)	(740)	(295)	0	0	0	0	0
3016	Burnt River High School	6/30/2013	Contribution	5.6	0.6	16,457	1,762	2,939	1,762	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	5.2	4.2	131,142	105,922	25,220	25,220	25,220	25,220	25,220	5,042	0	0
3027	Pine-Eagle School District 61	6/30/2017	Contribution	5.2	4.2	4,167	3,366	801	801	801	801	162	0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Proportion	5.3	3.3	(101,563)	(63,237)	(19,163)	(19,163)	(19,163)	(5,748)	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Contribution	5.3	3.3	28,825	17,947	5,439	5,439	5,439	1,630	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2015	Proportion	5.3	2.3	(15,387)	(6,678)	(2,903)	(2,903)	(872)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2015	Contribution	5.3	2.3	80,730	35,034	15,232	15,232	15,232	4,570	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2014	Proportion	5.4	1.4	(22,050)	(5,718)	(4,083)	(4,083)	(1,635)	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.4	1.4	15,080	3,908	2,793	2,793	1,115	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2013	Contribution	5.6	0.6	15,487	1,657	2,766	1,657	0	0	0	0	0	0
3037	Aisea School	6/30/2017	Proportion	5.2	4.2	230,861	186,465	44,396	44,396	44,396	44,396	44,396	8,881	0	0
3037	Aisea School	6/30/2017	Contribution	5.2	4.2	16,395	13,242	3,153	3,153	3,153	3,153	630	0	0	0
3037	Aisea School	6/30/2016	Proportion	5.3	3.3	(18,790)	(11,700)	(3,545)	(3,545)	(3,545)	(1,065)	0	0	0	0
3037	Aisea School	6/30/2016	Contribution	5.3	3.3	63,317	39,423	11,947	11,947	11,947	3,582	0	0	0	0
3037	Aisea School	6/30/2015	Proportion	5.3	2.3	(219,886)	(95,422)	(41,488)	(41,488)	(41,488)	(12,446)	0	0	0	0
3037	Aisea School	6/30/2015	Contribution	5.3	2.3	56,259	24,414	10,615	10,615	10,615	3,184	0	0	0	0
3037	Aisea School	6/30/2014	Proportion	5.4	1.4	(882)	(882)	(629)	(629)	(253)	0	0	0	0	0
3037	Aisea School	6/30/2014	Contribution	5.4	1.4	(13,230)	(3,430)	(2,450)	(2,450)	(980)	0	0	0	0	0
3037	Aisea School	6/30/2013	Contribution	5.6	0.6	(22,045)	(2,360)	(3,937)	(2,360)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	5.2	4.2	3,457,274	2,792,414	664,860	664,860	664,860	664,860	664,860	132,974	0	0
3039	Corvallis School District 509J	6/30/2017	Contribution	5.2	4.2	1,896,962	1,532,162	364,800	364,800	364,800	364,800	364,800	72,962	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	5.3	3.3	(676,544)	(421,244)	(127,650)	(127,650)	(127,650)	(38,294)	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Contribution	5.3	3.3	(802,430)	(499,626)	(151,402)	(151,402)	(151,402)	(45,420)	0	0	0	0
3039	Corvallis School District 509J	6/30/2015	Proportion	5.3	2.3	1,243,730	539,732	234,666	234,666	234,666	70,400	0	0	0	0
3039	Corvallis School District 509J	6/30/2015	Contribution	5.3	2.3	(889,953)	(386,205)	(167,916)	(167,916)	(50,373)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	1.4	(594,909)	(154,237)	(110,168)	(110,168)	(44,069)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	1.4	133,169	34,525	24,661	24,661	9,864	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2013	Contribution	5.6	0.6	(67,830)	(7,270)	(12,112)	(7,270)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	5.2	4.2	492,369	397,683	94,686	94,686	94,686	94,686	94,686	18,939	0	0
3043	Philomath School District 17J	6/30/2017	Contribution	5.2	4.2	(80,733)	(65,207)	(15,526)	(15,526)	(15,526)	(15,526)	(3,103)	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	5.3	3.3	(288,860)	(179,856)	(54,502)	(54,502)	(54,502)	(16,350)	0	0	0	0
3043	Philomath School District 17J	6/30/2016	Contribution	5.3	3.3	(65,613)	(40,853)	(12,380)	(12,380)	(12,380)	(3,713)	0	0	0	0
3043	Philomath School District 17J	6/30/2015	Proportion	5.3	2.3	(151,939)	(65,935)	(28,668)	(28,668)	(8,599)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	2.3	(49,099)	(21,307)	(9,264)	(9,264)	(9,264)	(2,779)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	1.4	(157,122)	(40,734)	(29,097)	(29,097)	(11,637)	0	0	0	0
3043	Philomath School District 17J	6/30/2014	Contribution	5.4	1.4	(3,869)	(1,005)	(716)	(716)	(289)	0	0	0	0
3043	Philomath School District 17J	6/30/2013	Contribution	5.6	0.6	(23,982)	(2,572)	(4,282)	(2,572)	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	1.4	578	150	107	107	43	0	0	0	0
3075	West Linn School District	6/30/2017	Proportion	5.2	4.2	4,222,714	3,410,654	812,060	812,060	812,060	812,060	812,060	162,414	0
3075	West Linn School District	6/30/2017	Contribution	5.2	4.2	(230,898)	(186,495)	(44,403)	(44,403)	(44,403)	(44,403)	(44,403)	(8,883)	0
3075	West Linn School District	6/30/2016	Proportion	5.3	3.3	(2,037,543)	(1,268,659)	(384,442)	(384,442)	(384,442)	(384,442)	(115,333)	0	0
3075	West Linn School District	6/30/2016	Contribution	5.3	3.3	(180,417)	(112,335)	(34,041)	(34,041)	(34,041)	(34,041)	(10,212)	0	0
3075	West Linn School District	6/30/2015	Proportion	5.3	2.3	2,127,644	923,318	401,442	401,442	401,442	120,434	0	0	0
3075	West Linn School District	6/30/2015	Contribution	5.3	2.3	(677,281)	(293,914)	(127,789)	(127,789)	(127,789)	(38,336)	0	0	0
3075	West Linn School District	6/30/2014	Proportion	5.4	1.4	(369,345)	(95,757)	(68,397)	(68,397)	(27,360)	0	0	0	0
3075	West Linn School District	6/30/2014	Contribution	5.4	1.4	(155,894)	(40,418)	(28,869)	(28,869)	(11,549)	0	0	0	0
3075	West Linn School District	6/30/2013	Contribution	5.6	0.6	159,367	17,077	28,458	17,077	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	1.4	851	219	158	158	61	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Contribution	5.4	1.4	780	204	144	144	60	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3	2.3	1,455	630	275	275	275	80	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	1.4	1,186	306	220	220	86	0	0	0	0
3109	Boring School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Contribution	5.3	2.3	1,914	831	361	361	361	109	0	0	0
3109	Boring School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2014	Contribution	5.4	1.4	1,219	315	226	226	89	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	2.3	2,585	1,121	488	488	488	145	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	1.4	4,792	1,244	887	887	357	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2013	Contribution	5.6	0.6	277	27	50	27	0	0	0	0	0
3116	Colton School District 53	6/30/2017	Proportion	5.2	4.2	(191,717)	(154,848)	(36,869)	(36,869)	(36,869)	(36,869)	(36,869)	(7,372)	0
3116	Colton School District 53	6/30/2017	Contribution	5.2	4.2	162,618	131,345	31,273	31,273	31,273	31,273	6,253	0	0
3116	Colton School District 53	6/30/2016	Proportion	5.3	3.3	(367,378)	(228,744)	(69,317)	(69,317)	(69,317)	(69,317)	(20,793)	0	0
3116	Colton School District 53	6/30/2016	Contribution	5.3	3.3	153,190	95,382	28,904	28,904	28,904	28,904	8,670	0	0
3116	Colton School District 53	6/30/2015	Proportion	5.3	2.3	(949,107)	(411,876)	(179,077)	(179,077)	(179,077)	(53,722)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3116	Colton School District 53	6/30/2015	Contribution	5.3	2.3	116,689	50,638	22,017	22,017	22,017	22,017	6,604	0	0	0
3116	Colton School District 53	6/30/2014	Proportion	5.4	1.4	41,848	10,848	7,750	7,750	3,098	0	0	0	0	0
3116	Colton School District 53	6/30/2014	Contribution	5.4	1.4	(79,721)	(20,669)	(14,763)	(14,763)	(5,906)	0	0	0	0	0
3116	Colton School District 53	6/30/2013	Contribution	5.6	0.6	40,416	4,331	7,217	4,331	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	5.2	4.2	620,554	501,217	119,337	119,337	119,337	119,337	119,337	119,337	119,337	23,869
3122	Oregon City School District 62	6/30/2017	Contribution	5.2	4.2	(729,173)	(588,947)	(140,226)	(140,226)	(140,226)	(140,226)	(140,226)	(140,226)	(140,226)	(28,043)
3122	Oregon City School District 62	6/30/2016	Proportion	5.3	3.3	(610,693)	(380,243)	(115,225)	(115,225)	(115,225)	(115,225)	(115,225)	(115,225)	(115,225)	0
3122	Oregon City School District 62	6/30/2016	Contribution	5.3	3.3	(892,207)	(555,525)	(168,341)	(168,341)	(168,341)	(168,341)	(168,341)	(168,341)	(168,341)	0
3122	Oregon City School District 62	6/30/2015	Proportion	5.3	2.3	945,857	410,465	178,464	178,464	178,464	178,464	53,537	0	0	0
3122	Oregon City School District 62	6/30/2015	Contribution	5.3	2.3	(716,771)	(311,051)	(135,240)	(135,240)	(135,240)	(135,240)	(40,571)	0	0	0
3122	Oregon City School District 62	6/30/2014	Proportion	5.4	1.4	839,158	217,558	155,400	155,400	155,400	62,158	0	0	0	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	1.4	(302,289)	(78,373)	(55,979)	(55,979)	(22,394)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2013	Contribution	5.6	0.6	69,969	7,499	12,494	7,499	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Contribution	5.3	2.3	4,779	2,073	902	902	902	269	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	1.4	3,014	782	558	558	224	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2013	Contribution	5.6	0.6	51	6	9	6	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	5.2	4.2	1,740,888	1,406,102	334,786	334,786	334,786	334,786	334,786	334,786	334,786	66,958
3160	Gladstone School District 115	6/30/2017	Contribution	5.2	4.2	(891,097)	(719,732)	(171,365)	(171,365)	(171,365)	(171,365)	(171,365)	(171,365)	(171,365)	(34,272)
3160	Gladstone School District 115	6/30/2016	Proportion	5.3	3.3	1,221,225	760,385	230,420	230,420	230,420	230,420	230,420	230,420	230,420	69,125
3160	Gladstone School District 115	6/30/2016	Contribution	5.3	3.3	(478,873)	(298,167)	(90,353)	(90,353)	(90,353)	(90,353)	(90,353)	(90,353)	(90,353)	(27,108)
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	2.3	2,153,832	934,683	406,383	406,383	406,383	406,383	121,917	0	0	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3	2.3	(317,240)	(137,669)	(59,857)	(59,857)	(59,857)	(17,955)	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Contribution	5.4	1.4	23,714	6,150	4,391	4,391	1,759	0	0	0	0	0
3160	Gladstone School District 115	6/30/2013	Contribution	5.6	0.6	29,774	3,189	5,317	3,189	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Contribution	5.3	2.3	348	150	66	66	66	18	0	0	0	0
3174	Canby Union High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2014	Contribution	5.4	1.4	909	237	168	168	69	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Contribution	5.3	2.3	1,320	573	249	249	249	75	0	0	0	0
3175	Sandy Union High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2014	Contribution	5.4	1.4	972	252	180	180	72	0	0	0	0	0
3175	Sandy Union High School	6/30/2013	Contribution	5.6	0.6	214	24	38	24	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	1.4	1,849	481	342	342	139	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Proportion	5.2	4.2	959,144	774,693	184,451	184,451	184,451	184,451	184,451	184,451	184,451	36,889
3179	Clatsop County School District 1C	6/30/2017	Contribution	5.2	4.2	(844,631)	(682,202)	(162,429)	(162,429)	(162,429)	(162,429)	(162,429)	(162,429)	(162,429)	(32,486)
3179	Clatsop County School District 1C	6/30/2016	Proportion	5.3	3.3	497,160	309,552	93,804	93,804	93,804	93,804	28,140	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Contribution	5.3	3.3	(525,269)	(327,055)	(99,107)	(99,107)	(99,107)	(99,107)	(99,107)	(99,107)	(99,107)	0
3179	Clatsop County School District 1C	6/30/2015	Proportion	5.3	2.3	2,702,890	1,172,953	509,979	509,979	509,979	509,979	152,995	0	0	0
3179	Clatsop County School District 1C	6/30/2015	Contribution	5.3	2.3	(433,015)	(187,912)	(81,701)	(81,701)	(81,701)	(24,510)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	1.4	92,592	24,004	17,147	17,147	6,857	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2014	Contribution	5.4	1.4	9,989	2,589	1,850	1,850	739	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2013	Contribution	5.6	0.6	36,084	3,864	6,444	3,864	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2017	Proportion	5.2	4.2	(233,554)	(188,640)	(44,914)	(44,914)	(44,914)	(44,914)	(44,914)	(44,914)	(44,914)	(8,984)



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3186	Jewell School District 8	6/30/2017	Contribution	5.2	4.2	115,825	93,551	22,274	22,274	22,274	22,274	22,274	22,274	4,455	0
3186	Jewell School District 8	6/30/2016	Proportion	5.3	3.3	(425,327)	(264,827)	(80,250)	(80,250)	(80,250)	(80,250)	(80,250)	(24,077)	0	0
3186	Jewell School District 8	6/30/2016	Contribution	5.3	3.3	62,174	38,712	11,731	11,731	11,731	11,731	3,519	0	0	0
3186	Jewell School District 8	6/30/2015	Proportion	5.3	2.3	(341,155)	(148,048)	(64,369)	(64,369)	(64,369)	(19,310)	0	0	0	0
3186	Jewell School District 8	6/30/2015	Contribution	5.3	2.3	32,901	14,277	6,208	6,208	6,208	1,861	0	0	0	0
3186	Jewell School District 8	6/30/2014	Proportion	5.4	1.4	115,640	29,980	21,415	21,415	8,565	0	0	0	0	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	1.4	(30,232)	(7,836)	(5,599)	(5,599)	(2,237)	0	0	0	0	0
3186	Jewell School District 8	6/30/2013	Contribution	5.6	0.6	38,579	6,889	4,134	0	0	0	0	0	0	0
3187	Seaside Schools	6/30/2017	Proportion	5.2	4.2	383,382	309,655	73,727	73,727	73,727	73,727	73,727	73,727	14,747	0
3187	Seaside Schools	6/30/2017	Contribution	5.2	4.2	(99,789)	(80,599)	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)	(3,839)	0
3187	Seaside Schools	6/30/2016	Proportion	5.3	3.3	(511,823)	(318,683)	(96,570)	(96,570)	(96,570)	(96,570)	(28,973)	0	0	0
3187	Seaside Schools	6/30/2016	Contribution	5.3	3.3	(72,185)	(44,945)	(13,620)	(13,620)	(13,620)	(13,620)	(4,085)	0	0	0
3187	Seaside Schools	6/30/2015	Proportion	5.3	2.3	(162,606)	(70,566)	(30,680)	(30,680)	(30,680)	(9,206)	0	0	0	0
3187	Seaside Schools	6/30/2015	Contribution	5.3	2.3	(52,187)	(22,646)	(9,847)	(9,847)	(2,952)	0	0	0	0	0
3187	Seaside Schools	6/30/2014	Proportion	5.4	1.4	(278,577)	(72,225)	(51,588)	(51,588)	(20,637)	0	0	0	0	0
3187	Seaside Schools	6/30/2014	Contribution	5.4	1.4	(8,379)	(2,171)	(1,552)	0	(619)	0	0	0	0	0
3187	Seaside Schools	6/30/2013	Contribution	5.6	0.6	(26,470)	(2,835)	(4,727)	(2,835)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	5.2	4.2	67,674	284,232	67,674	67,674	67,674	67,674	67,674	13,536	0	0
3195	Warrenton-Hammond School District	6/30/2017	Contribution	5.2	4.2	(14,723)	(11,892)	(2,831)	(2,831)	(2,831)	(2,831)	(2,831)	(568)	0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	5.3	3.3	96,976	60,382	18,297	18,297	18,297	5,491	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2016	Contribution	5.3	3.3	(47,064)	(29,304)	(8,880)	(8,880)	(8,880)	(2,664)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2015	Proportion	5.3	2.3	(470,983)	(204,388)	(88,865)	(88,865)	(88,865)	(26,658)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2015	Contribution	5.3	2.3	10,479	4,548	1,977	1,977	594	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	1.4	7,640	1,980	1,415	1,415	565	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution	5.4	1.4	(53,035)	(13,751)	(9,821)	(9,821)	(3,930)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2013	Contribution	5.6	0.6	(46,882)	(5,022)	(8,372)	(5,022)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2017	Proportion	5.2	4.2	(370,230)	(299,032)	(71,198)	(71,198)	(71,198)	(71,198)	(71,198)	(14,240)	0	0
3230	Vernonia School District	6/30/2017	Contribution	5.2	4.2	139,102	112,352	26,750	26,750	26,750	26,750	5,352	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	5.3	3.3	(342,549)	(213,285)	(64,632)	(64,632)	(64,632)	(19,389)	0	0	0	0
3230	Vernonia School District	6/30/2016	Contribution	5.3	3.3	136,178	84,790	25,694	25,694	25,694	7,708	0	0	0	0
3230	Vernonia School District	6/30/2015	Proportion	5.3	2.3	(338,233)	(146,779)	(63,818)	(63,818)	(63,818)	(19,143)	0	0	0	0
3230	Vernonia School District	6/30/2015	Contribution	5.3	2.3	145,784	63,266	27,506	27,506	8,254	0	0	0	0	0
3230	Vernonia School District	6/30/2014	Proportion	5.4	1.4	(249,229)	(64,613)	(46,154)	(46,154)	(18,459)	0	0	0	0	0
3230	Vernonia School District	6/30/2014	Contribution	5.4	1.4	(11,022)	(2,858)	(2,041)	(2,041)	(817)	0	0	0	0	0
3230	Vernonia School District	6/30/2013	Contribution	5.6	0.6	(195,629)	(20,959)	(34,934)	(20,959)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2017	Proportion	5.2	4.2	112,991	91,262	21,729	21,729	21,729	21,729	4,346	0	0	0
3241	Coquille School District 8	6/30/2017	Contribution	5.2	4.2	310,536	250,818	59,718	59,718	59,718	59,718	11,946	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	5.3	3.3	(282,116)	(175,658)	(53,229)	(53,229)	(53,229)	(15,971)	0	0	0	0
3241	Coquille School District 8	6/30/2016	Contribution	5.3	3.3	301,322	187,616	56,853	56,853	56,853	17,057	0	0	0	0
3241	Coquille School District 8	6/30/2015	Proportion	5.3	2.3	(1,023,094)	(443,983)	(193,037)	(193,037)	(193,037)	(57,909)	0	0	0	0
3241	Coquille School District 8	6/30/2015	Contribution	5.3	2.3	214,419	93,051	40,456	40,456	12,139	0	0	0	0	0
3241	Coquille School District 8	6/30/2014	Proportion	5.4	1.4	(86,720)	(22,484)	(16,059)	(16,059)	(6,425)	0	0	0	0	0
3241	Coquille School District 8	6/30/2014	Contribution	5.4	1.4	(82,486)	(21,386)	(15,275)	(15,275)	(6,111)	0	0	0	0	0
3241	Coquille School District 8	6/30/2013	Contribution	5.6	0.6	173,721	18,611	31,022	18,611	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	5.2	4.2	(480,407)	(388,021)	(92,386)	(92,386)	(92,386)	(92,386)	(18,477)	0	0	0
3242	Coos Bay School District 9	6/30/2017	Contribution	5.2	4.2	221,329	178,766	42,563	42,563	42,563	42,563	8,514	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	5.3	3.3	(839,895)	(522,953)	(158,471)	(158,471)	(158,471)	(47,540)	0	0	0	0
3242	Coos Bay School District 9	6/30/2016	Contribution	5.3	3.3	103,638	64,530	19,554	19,554	19,554	5,868	0	0	0	0
3242	Coos Bay School District 9	6/30/2015	Proportion	5.3	2.3	(898,215)	(389,790)	(169,475)	(169,475)	(169,475)	(50,840)	0	0	0	0
3242	Coos Bay School District 9	6/30/2015	Contribution	5.3	2.3	88,193	38,273	16,640	16,640	4,993	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2014	Proportion	5.4	1.4	(35,235)	(9,135)	(6,525)	(6,525)	(2,610)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	1.4	11,897	3,085	2,203	2,203	882	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2013	Contribution	5.6	0.6	201,313	21,568	35,949	21,568	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	5.2	4.2	114,501	92,482	22,019	22,019	22,019	22,019	4,406	0	0	0
3245	North Bend Public Schools	6/30/2017	Contribution	5.2	4.2	(120,858)	(97,616)	(23,242)	(23,242)	(23,242)	(4,648)	0	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	5.3	3.3	(76,925)	(47,897)	(14,514)	(14,514)	(14,514)	(4,355)	0	0	0	0
3245	North Bend Public Schools	6/30/2016	Contribution	5.3	3.3	(225,685)	(140,521)	(42,582)	(42,582)	(42,582)	(12,775)	0	0	0	0
3245	North Bend Public Schools	6/30/2015	Proportion	5.3	2.3	491,381	213,242	92,713	92,713	27,816	0	0	0	0	0
3245	North Bend Public Schools	6/30/2015	Contribution	5.3	2.3	(116,359)	(50,494)	(21,955)	(21,955)	(6,584)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	1.4	124,245	32,213	23,008	23,008	9,205	0	0	0	0	0
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	1.4	(178,979)	(46,403)	(33,144)	(33,144)	(13,259)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2013	Contribution	5.6	0.6	73,363	7,858	13,101	7,858	0	0	0	0	0	0
3252	Powers School District	6/30/2017	Proportion	5.2	4.2	176,742	142,753	33,989	33,989	33,989	33,989	6,797	0	0	0
3252	Powers School District	6/30/2017	Contribution	5.2	4.2	35,282	28,497	6,785	6,785	6,785	1,357	0	0	0	0
3252	Powers School District	6/30/2016	Proportion	5.3	3.3	(248,478)	(154,712)	(46,883)	(46,883)	(46,883)	(14,063)	0	0	0	0
3252	Powers School District	6/30/2016	Contribution	5.3	3.3	64,449	40,129	12,160	12,160	12,160	3,649	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3252	Powers School District	6/30/2015	Proportion	5.3	2.3	(188,058)	(81,609)	(35,483)	(35,483)	(35,483)	(10,643)	0	0	0
3252	Powers School District	6/30/2015	Contribution	5.3	2.3	26,536	11,515	5,007	5,007	5,007	1,501	0	0	0
3252	Powers School District	6/30/2014	Proportion	5.4	1.4	(24,744)	(6,416)	(4,582)	(4,582)	(1,834)	0	0	0	0
3252	Powers School District	6/30/2014	Contribution	5.4	1.4	(11,316)	(2,932)	(2,096)	(2,096)	(836)	0	0	0	0
3252	Powers School District	6/30/2013	Contribution	5.6	0.6	(17,758)	(1,903)	(3,171)	(1,903)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	5.2	4.2	(1,025,221)	(828,063)	(197,158)	(197,158)	(197,158)	(197,158)	(197,158)	(39,431)	0
3257	Myrtle Point School District 41	6/30/2017	Contribution	5.2	4.2	49,003	39,579	9,424	9,424	9,424	9,424	9,424	1,883	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	5.3	3.3	133,023	82,825	25,099	25,099	25,099	25,099	7,528	0	0
3257	Myrtle Point School District 41	6/30/2016	Contribution	5.3	3.3	(29,325)	(18,259)	(5,533)	(5,533)	(5,533)	(5,533)	(1,660)	0	0
3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3	2.3	(479,519)	(208,094)	(90,475)	(90,475)	(90,475)	(27,144)	0	0	0
3257	Myrtle Point School District 41	6/30/2015	Contribution	5.3	2.3	179,350	77,830	33,840	33,840	33,840	10,150	0	0	0
3257	Myrtle Point School District 41	6/30/2014	Proportion	5.4	1.4	68,839	17,847	12,748	12,748	5,099	0	0	0	0
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	1.4	(14,992)	(3,888)	(2,776)	(2,776)	(1,112)	0	0	0	0
3257	Myrtle Point School District 41	6/30/2013	Contribution	5.6	0.6	69,804	7,479	12,465	7,479	0	0	0	0	0
3264	Bandon School District	6/30/2017	Proportion	5.2	4.2	290,263	234,443	55,820	55,820	55,820	55,820	55,820	11,163	0
3264	Bandon School District	6/30/2017	Contribution	5.2	4.2	112,036	26,675	26,675	26,675	26,675	26,675	26,675	5,336	0
3264	Bandon School District	6/30/2016	Proportion	5.3	3.3	(677,623)	(421,917)	(127,853)	(127,853)	(127,853)	(127,853)	(38,358)	0	0
3264	Bandon School District	6/30/2016	Contribution	5.3	3.3	222,467	138,517	41,975	41,975	41,975	41,975	12,592	0	0
3264	Bandon School District	6/30/2015	Proportion	5.3	2.3	(917,330)	(398,087)	(173,081)	(173,081)	(173,081)	(51,925)	0	0	0
3264	Bandon School District	6/30/2015	Contribution	5.3	2.3	124,994	54,242	23,584	23,584	23,584	7,074	0	0	0
3264	Bandon School District	6/30/2014	Proportion	5.4	1.4	(177,337)	(45,977)	(32,840)	(32,840)	(13,137)	0	0	0	0
3264	Bandon School District	6/30/2014	Contribution	5.4	1.4	(60,792)	(15,760)	(11,258)	(11,258)	(4,502)	0	0	0	0
3264	Bandon School District	6/30/2013	Contribution	5.6	0.6	(121,568)	(13,023)	(21,709)	(13,023)	0	0	0	0	0
3274	Crook County School District	6/30/2017	Proportion	5.2	4.2	1,159,460	936,487	222,973	222,973	222,973	222,973	222,973	44,595	0
3274	Crook County School District	6/30/2017	Contribution	5.2	4.2	(1,217,412)	(983,294)	(234,118)	(234,118)	(234,118)	(234,118)	(234,118)	(46,822)	0
3274	Crook County School District	6/30/2016	Proportion	5.3	3.3	484,467	301,649	91,409	91,409	91,409	91,409	27,422	0	0
3274	Crook County School District	6/30/2016	Contribution	5.3	3.3	(925,842)	(576,468)	(174,687)	(174,687)	(174,687)	(174,687)	(52,407)	0	0
3274	Crook County School District	6/30/2015	Proportion	5.3	2.3	1,793,667	778,383	338,428	338,428	338,428	338,428	101,527	0	0
3274	Crook County School District	6/30/2015	Contribution	5.3	2.3	(752,157)	(326,409)	(141,916)	(141,916)	(141,916)	(42,577)	0	0	0
3274	Crook County School District	6/30/2014	Proportion	5.4	1.4	463,934	120,278	85,914	85,914	85,914	34,364	0	0	0
3274	Crook County School District	6/30/2014	Contribution	5.4	1.4	(463,354)	(120,130)	(85,806)	(85,806)	(34,324)	0	0	0	0
3274	Crook County School District	6/30/2013	Contribution	5.6	0.6	19,134	2,049	3,417	2,049	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Proportion	5.2	4.2	(266,111)	(214,936)	(51,175)	(51,175)	(51,175)	(51,175)	(51,175)	(10,236)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Contribution	5.2	4.2	(36,033)	(29,104)	(6,929)	(6,929)	(6,929)	(6,929)	(6,929)	(1,388)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Proportion	5.3	3.3	(97,781)	(60,883)	(18,449)	(18,449)	(18,449)	(18,449)	(5,536)	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Contribution	5.3	3.3	55,076	34,292	10,392	10,392	10,392	3,116	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2015	Proportion	5.3	2.3	54,098	23,477	10,207	10,207	10,207	3,063	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2015	Contribution	5.3	2.3	51,131	22,190	9,647	9,647	9,647	2,896	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2014	Proportion	5.4	1.4	(179,584)	(46,560)	(33,256)	(33,256)	(13,304)	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2014	Contribution	5.4	1.4	28,674	7,434	5,310	5,310	2,124	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2013	Contribution	5.6	0.6	(36,828)	(3,948)	(6,576)	(3,948)	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2015	Contribution	5.3	2.3	946	412	178	178	178	56	0	0	0
3277	Curry County School District 3C	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2014	Contribution	5.4	1.4	1,440	372	267	267	105	0	0	0	0
3281	Ophir School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Contribution	5.4	1.4	1,044	272	193	193	79	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Contribution	5.4	1.4	1,050	274	194	194	80	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	5.2	4.2	493,425	398,536	94,889	94,889	94,889	94,889	94,889	18,980	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3283	Brookings-Harbor School District 17C	6/30/2017	Contribution	5.2	4.2	(441,344)	(356,470)	(84,874)	(84,874)	(84,874)	(84,874)	(84,874)	(16,974)	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	5.3	3.3	567,894	353,594	107,150	107,150	107,150	107,150	32,144	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Contribution	5.3	3.3	(507,921)	(316,253)	(95,834)	(95,834)	(95,834)	(95,834)	(28,751)	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	2.3	669,589	290,575	126,338	126,338	126,338	37,899	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	2.3	(353,373)	(153,351)	(66,674)	(66,674)	(66,674)	(20,003)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2014	Proportion	5.4	1.4	54,863	14,223	10,160	10,160	4,063	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2014	Contribution	5.4	1.4	(118,354)	(30,686)	(21,917)	(21,917)	(8,769)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2013	Contribution	5.6	0.6	(58,952)	(6,317)	(10,527)	(6,317)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	5.2	4.2	(98,501)	(79,559)	(18,942)	(18,942)	(18,942)	(18,942)	(3,791)	0	0
3288	Central Curry School District 1	6/30/2017	Contribution	5.2	4.2	160,545	129,671	30,874	30,874	30,874	30,874	6,175	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	5.3	3.3	(658,635)	(410,093)	(124,271)	(124,271)	(124,271)	(37,280)	0	0	0
3288	Central Curry School District 1	6/30/2016	Contribution	5.3	3.3	151,161	94,119	28,521	28,521	28,521	8,556	0	0	0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	2.3	(219,362)	(95,195)	(41,389)	(41,389)	(12,417)	0	0	0	0
3288	Central Curry School District 1	6/30/2015	Contribution	5.3	2.3	54,990	23,865	10,375	10,375	3,115	0	0	0	0
3288	Central Curry School District 1	6/30/2014	Proportion	5.4	1.4	(142,038)	(36,826)	(26,303)	(26,303)	(10,523)	0	0	0	0
3288	Central Curry School District 1	6/30/2014	Contribution	5.4	1.4	9,719	2,519	1,800	1,800	719	0	0	0	0
3288	Central Curry School District 1	6/30/2013	Contribution	5.6	0.6	(18,056)	(1,936)	(3,224)	(1,936)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	5.2	4.2	1,235,220	997,678	237,542	237,542	237,542	237,542	47,510	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Contribution	5.2	4.2	(836,957)	(676,004)	(160,953)	(160,953)	(160,953)	(160,953)	(32,192)	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	5.3	3.3	(898,552)	(559,476)	(169,538)	(169,538)	(169,538)	(50,862)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Contribution	5.3	3.3	(1,190,093)	(741,001)	(224,546)	(224,546)	(224,546)	(67,363)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	2.3	176,128	76,817	176,677	76,817	23,043	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	2.3	(777,479)	(337,397)	(146,694)	(146,694)	(44,009)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	1.4	1,347,130	349,254	249,469	249,469	9,785	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	1.4	(873,496)	(226,460)	(161,759)	(161,759)	(64,701)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2013	Contribution	5.6	0.6	721,728	77,328	128,880	77,328	0	0	0	0	0
3296	Sisters School District	6/30/2017	Proportion	5.2	4.2	311,229	251,377	59,852	59,852	59,852	59,852	11,969	0	0
3296	Sisters School District	6/30/2017	Contribution	5.2	4.2	(361,224)	(291,758)	(69,466)	(69,466)	(69,466)	(13,894)	0	0	0
3296	Sisters School District	6/30/2016	Proportion	5.3	3.3	298,770	186,026	56,372	56,372	56,372	16,910	0	0	0
3296	Sisters School District	6/30/2016	Contribution	5.3	3.3	(347,808)	(216,560)	(65,624)	(65,624)	(65,624)	(19,898)	0	0	0
3296	Sisters School District	6/30/2015	Proportion	5.3	2.3	328,358	142,496	61,954	61,954	18,588	0	0	0	0
3296	Sisters School District	6/30/2015	Contribution	5.3	2.3	(319,536)	(138,666)	(60,290)	(60,290)	(18,086)	0	0	0	0
3296	Sisters School District	6/30/2014	Proportion	5.4	1.4	(17,348)	(4,496)	(3,213)	(3,213)	(1,283)	0	0	0	0
3296	Sisters School District	6/30/2014	Contribution	5.4	1.4	54,027	14,007	10,005	10,005	4,002	0	0	0	0
3296	Sisters School District	6/30/2013	Contribution	5.6	0.6	30,382	3,257	5,425	3,257	0	0	0	0	0
3307	Oakland School District	6/30/2017	Proportion	5.2	4.2	3,029	2,447	582	582	582	582	119	0	0
3307	Oakland School District	6/30/2017	Contribution	5.2	4.2	40,178	32,451	7,727	7,727	7,727	7,727	1,543	0	0
3307	Oakland School District	6/30/2016	Proportion	5.3	3.3	(493,184)	(307,076)	(93,054)	(93,054)	(93,054)	(27,914)	0	0	0
3307	Oakland School District	6/30/2016	Contribution	5.3	3.3	126,298	78,638	23,830	23,830	23,830	7,148	0	0	0
3307	Oakland School District	6/30/2015	Proportion	5.3	2.3	(365,934)	(158,802)	(69,044)	(69,044)	(20,714)	0	0	0	0
3307	Oakland School District	6/30/2015	Contribution	5.3	2.3	50,545	21,934	9,537	9,537	2,860	0	0	0	0
3307	Oakland School District	6/30/2014	Proportion	5.4	1.4	(6,342)	(1,646)	(1,174)	(1,174)	(472)	0	0	0	0
3307	Oakland School District	6/30/2014	Contribution	5.4	1.4	(29,192)	(7,568)	(5,406)	(5,406)	(2,162)	0	0	0	0
3307	Oakland School District	6/30/2013	Contribution	5.6	0.6	28,626	3,066	5,112	3,066	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	5.2	4.2	2,382,329	1,924,189	458,140	458,140	458,140	458,140	91,629	0	0
3310	Roseburg Public Schools	6/30/2017	Contribution	5.2	4.2	(1,234,926)	(997,440)	(237,486)	(237,486)	(237,486)	(237,486)	(47,496)	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	5.3	3.3	830,597	517,165	156,716	156,716	156,716	47,017	0	0	0
3310	Roseburg Public Schools	6/30/2016	Contribution	5.3	3.3	(1,098,248)	(683,814)	(207,217)	(207,217)	(207,217)	(62,163)	0	0	0
3310	Roseburg Public Schools	6/30/2015	Proportion	5.3	2.3	255,933	111,066	48,289	48,289	14,488	0	0	0	0
3310	Roseburg Public Schools	6/30/2015	Contribution	5.3	2.3	(716,554)	(310,957)	(135,199)	(135,199)	(40,559)	0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	1.4	9,022	2,338	1,671	1,671	667	0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	1.4	(122,338)	(31,718)	(22,655)	(22,655)	(9,063)	0	0	0	0
3310	Roseburg Public Schools	6/30/2013	Contribution	5.6	0.6	267,359	47,743	28,644	28,644	0	0	0	0	0
3316	Glide School District 12	6/30/2017	Proportion	5.2	4.2	438,654	354,297	84,357	84,357	84,357	84,357	16,869	0	0
3316	Glide School District 12	6/30/2017	Contribution	5.2	4.2	(84,081)	(67,912)	(16,169)	(16,169)	(16,169)	(3,236)	0	0	0
3316	Glide School District 12	6/30/2016	Proportion	5.3	3.3	(63,488)	(39,530)	(11,979)	(11,979)	(11,979)	(3,593)	0	0	0
3316	Glide School District 12	6/30/2016	Contribution	5.3	3.3	(9,542)	(31,491)	(9,542)	(9,542)	(2,865)	0	0	0	0
3316	Glide School District 12	6/30/2015	Proportion	5.3	2.3	(41,510)	(18,014)	(7,832)	(7,832)	(2,350)	0	0	0	0
3316	Glide School District 12	6/30/2015	Contribution	5.3	2.3	(39,809)	(17,276)	(7,511)	(7,511)	(2,254)	0	0	0	0
3316	Glide School District 12	6/30/2014	Proportion	5.4	1.4	(40,927)	(10,611)	(7,579)	(7,579)	(3,032)	0	0	0	0
3316	Glide School District 12	6/30/2014	Contribution	5.4	1.4	13,391	3,471	2,480	2,480	991	0	0	0	0
3316	Glide School District 12	6/30/2013	Contribution	5.6	0.6	55,483	5,943	9,908	5,943	0	0	0	0	0
3318	Days Creek School District 15	6/30/2017	Proportion	5.2	4.2	3,576	2,888	688	688	688	688	136	0	0
3318	Days Creek School District 15	6/30/2017	Contribution	5.2	4.2	51,483	41,582	9,901	9,901	9,901	1,978	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	5.3	3.3	(134,375)	(83,667)	(25,354)	(25,354)	(25,354)	(7,605)	0	0	0
3318	Days Creek School District 15	6/30/2016	Contribution	5.3	3.3	64,171	39,955	12,108	12,108	12,108	3,631	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	2.3	(328,558)	(142,582)	(61,992)	(61,992)	(61,992)	(18,598)	0	0	0
3318	Days Creek School District 15	6/30/2015	Contribution	5.3	2.3	38,699	16,793	7,302	7,302	7,302	2,189	0	0	0
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	1.4	(147,738)	(38,302)	(27,359)	(27,359)	(10,943)	0	0	0	0
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	1.4	(39,050)	(10,126)	(7,231)	(7,231)	(2,895)	0	0	0	0
3318	Days Creek School District 15	6/30/2013	Contribution	5.6	0.6	(6,308)	(678)	(1,126)	(678)	0	0	0	0	0
3319	South Umpqua School District	6/30/2017	Contribution	5.2	4.2	1,105,095	892,577	212,518	212,518	212,518	212,518	212,518	42,505	0
3319	South Umpqua School District	6/30/2017	Contribution	5.2	4.2	(400,378)	(323,382)	(76,996)	(76,996)	(76,996)	(76,996)	(15,398)	0	0
3319	South Umpqua School District	6/30/2016	Proportion	5.3	3.3	887,672	552,702	167,485	167,485	167,485	50,247	0	0	0
3319	South Umpqua School District	6/30/2016	Contribution	5.3	3.3	(184,012)	(114,574)	(34,719)	(34,719)	(34,719)	(10,417)	0	0	0
3319	South Umpqua School District	6/30/2015	Proportion	5.3	2.3	488,917	212,173	92,248	92,248	92,248	27,677	0	0	0
3319	South Umpqua School District	6/30/2015	Contribution	5.3	2.3	(72,013)	(31,252)	(13,587)	(13,587)	(13,587)	(4,078)	0	0	0
3319	South Umpqua School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Contribution	5.4	1.4	5,593	1,449	1,036	1,036	413	0	0	0	0
3319	South Umpqua School District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	5.2	4.2	(62,665)	(50,614)	(12,051)	(12,051)	(12,051)	(12,051)	(2,410)	0	0
3320	Camas Valley School District 21	6/30/2017	Contribution	5.2	4.2	80,033	64,642	15,391	15,391	15,391	3,993	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	5.3	3.3	(67,007)	(41,721)	(12,643)	(12,643)	(12,643)	(3,792)	0	0	0
3320	Camas Valley School District 21	6/30/2016	Contribution	5.3	3.3	70,578	43,944	13,317	13,317	13,317	3,993	0	0	0
3320	Camas Valley School District 21	6/30/2015	Proportion	5.3	2.3	(57,891)	(25,122)	(10,923)	(10,923)	(10,923)	(3,276)	0	0	0
3320	Camas Valley School District 21	6/30/2015	Contribution	5.3	2.3	62,698	27,208	11,830	11,830	11,830	3,548	0	0	0
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	1.4	(1,930)	(502)	(357)	(357)	(145)	0	0	0	0
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	1.4	22,651	5,871	4,195	4,195	1,676	0	0	0	0
3320	Camas Valley School District 21	6/30/2013	Contribution	5.6	0.6	41,650	4,460	7,438	4,460	0	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Proportion	5.2	4.2	(245,687)	(198,439)	(47,248)	(47,248)	(47,248)	(47,248)	(9,447)	0	0
3321	North Douglas School District 22	6/30/2017	Contribution	5.2	4.2	62,625	50,582	12,043	12,043	12,043	2,410	0	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	5.3	3.3	(254,017)	(158,161)	(47,928)	(47,928)	(47,928)	(14,377)	0	0	0
3321	North Douglas School District 22	6/30/2016	Contribution	5.3	3.3	67,375	41,951	12,712	12,712	12,712	3,815	0	0	0
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	2.3	(284,990)	(123,674)	(53,772)	(53,772)	(53,772)	(16,130)	0	0	0
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	2.3	59,100	25,647	11,151	11,151	3,345	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	1.4	(93,302)	(24,190)	(17,278)	(17,278)	(6,912)	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Contribution	5.4	1.4	(13,725)	(3,557)	(2,542)	(2,542)	(1,015)	0	0	0	0
3321	North Douglas School District 22	6/30/2013	Contribution	5.6	0.6	(78,704)	(8,434)	(8,434)	(8,434)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	5.2	4.2	(450,116)	(363,555)	(86,561)	(86,561)	(86,561)	(86,561)	(17,311)	0	0
3324	Yoncalla School District 32	6/30/2017	Contribution	5.2	4.2	78,499	63,403	15,096	15,096	15,096	3,019	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	5.3	3.3	(393,543)	(245,037)	(74,253)	(74,253)	(74,253)	(22,278)	0	0	0
3324	Yoncalla School District 32	6/30/2016	Contribution	5.3	3.3	35,957	22,389	6,784	6,784	6,784	2,037	0	0	0
3324	Yoncalla School District 32	6/30/2015	Proportion	5.3	2.3	53,369	23,159	10,070	10,070	3,019	0	0	0	0
3324	Yoncalla School District 32	6/30/2015	Contribution	5.3	2.3	26,322	11,424	4,966	4,966	1,492	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	1.4	(30,877)	(8,005)	(5,718)	(5,718)	(2,287)	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	1.4	21,217	5,501	3,929	3,929	1,572	0	0	0	0
3324	Yoncalla School District 32	6/30/2013	Contribution	5.6	0.6	26,718	2,863	4,771	2,863	0	0	0	0	0
3325	Elkton School District 34	6/30/2017	Proportion	5.2	4.2	(30,724)	(24,816)	(5,908)	(5,908)	(5,908)	(5,908)	(1,184)	0	0
3325	Elkton School District 34	6/30/2017	Contribution	5.2	4.2	61,924	50,016	11,908	11,908	11,908	2,384	0	0	0
3325	Elkton School District 34	6/30/2016	Proportion	5.3	3.3	(133,569)	(83,165)	(25,202)	(25,202)	(25,202)	(7,559)	0	0	0
3325	Elkton School District 34	6/30/2016	Contribution	5.3	3.3	60,507	37,675	11,416	11,416	3,427	0	0	0	0
3325	Elkton School District 34	6/30/2015	Proportion	5.3	2.3	(65,420)	(28,391)	(12,343)	(12,343)	(3,705)	0	0	0	0
3325	Elkton School District 34	6/30/2015	Contribution	5.3	2.3	39,536	17,156	7,460	7,460	2,236	0	0	0	0
3325	Elkton School District 34	6/30/2014	Proportion	5.4	1.4	(35,538)	(9,214)	(6,581)	(6,581)	(2,633)	0	0	0	0
3325	Elkton School District 34	6/30/2014	Contribution	5.4	1.4	2,627	683	486	486	197	0	0	0	0
3325	Elkton School District 34	6/30/2013	Contribution	5.6	0.6	2,383	253	426	253	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Contribution	5.4	1.4	932	240	173	173	67	0	0	0	0
3335	Riddle School District	6/30/2017	Proportion	5.2	4.2	(146,225)	(118,105)	(28,120)	(28,120)	(28,120)	(28,120)	(5,625)	0	0
3335	Riddle School District	6/30/2017	Contribution	5.2	4.2	72,858	58,847	14,011	14,011	14,011	2,803	0	0	0
3335	Riddle School District	6/30/2016	Proportion	5.3	3.3	13,068	8,136	2,466	2,466	738	0	0	0	0
3335	Riddle School District	6/30/2016	Contribution	5.3	3.3	94,059	58,565	17,747	17,747	5,324	0	0	0	0
3335	Riddle School District	6/30/2015	Proportion	5.3	2.3	(290,398)	(126,022)	(54,792)	(54,792)	(16,438)	0	0	0	0
3335	Riddle School District	6/30/2015	Contribution	5.3	2.3	102,302	44,396	19,302	19,302	5,792	0	0	0	0
3335	Riddle School District	6/30/2014	Proportion	5.4	1.4	(33,236)	(8,616)	(6,155)	(6,155)	(2,461)	0	0	0	0
3335	Riddle School District	6/30/2014	Contribution	5.4	1.4	1,296	336	240	240	96	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
3335	Riddle School District	6/30/2013	Contribution	5.6	0.6	16,598	1,778	2,964	1,778	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2017	Proportion	5.2	4.2	(216,600)	(174,946)	(41,654)	(41,654)	(41,654)	(41,654)	(41,654)	(41,654)	(41,654)	(41,654)	(8,330)
3338	Glendale 77	6/30/2017	Contribution	5.2	4.2	79,954	64,578	15,376	15,376	15,376	15,376	15,376	15,376	15,376	15,376	3,074
3338	Glendale 77	6/30/2016	Proportion	5.3	3.3	(93,941)	(58,491)	(17,725)	(17,725)	(17,725)	(17,725)	(17,725)	(17,725)	(17,725)	(17,725)	0
3338	Glendale 77	6/30/2016	Contribution	5.3	3.3	66,982	41,706	12,638	12,638	12,638	12,638	12,638	12,638	12,638	3,792	0
3338	Glendale 77	6/30/2015	Proportion	5.3	2.3	(494,371)	(214,537)	(93,278)	(93,278)	(93,278)	(93,278)	(93,278)	(93,278)	(93,278)	(93,278)	0
3338	Glendale 77	6/30/2015	Contribution	5.3	2.3	58,833	25,530	11,101	11,101	11,101	11,101	11,101	11,101	11,101	3,328	0
3338	Glendale 77	6/30/2014	Proportion	5.4	1.4	(124,857)	(32,369)	(23,122)	(23,122)	(23,122)	(23,122)	(23,122)	(23,122)	(23,122)	(23,122)	0
3338	Glendale 77	6/30/2014	Contribution	5.4	1.4	(46,803)	(12,135)	(8,667)	(8,667)	(8,667)	(8,667)	(8,667)	(8,667)	(8,667)	(8,667)	0
3338	Glendale 77	6/30/2013	Contribution	5.6	0.6	(34,489)	(6,159)	(3,694)	(3,694)	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Proportion	5.2	4.2	479,312	387,137	92,175	92,175	92,175	92,175	92,175	92,175	92,175	92,175	18,437
3349	Winston-Dillard Schools	6/30/2017	Contribution	5.2	4.2	(207,317)	(167,448)	(39,869)	(39,869)	(39,869)	(39,869)	(39,869)	(39,869)	(39,869)	(39,869)	(7,972)
3349	Winston-Dillard Schools	6/30/2016	Proportion	5.3	3.3	763,557	475,423	144,067	144,067	144,067	144,067	144,067	144,067	144,067	144,067	0
3349	Winston-Dillard Schools	6/30/2016	Contribution	5.3	3.3	(104,564)	(65,106)	(19,729)	(19,729)	(19,729)	(19,729)	(19,729)	(19,729)	(19,729)	(19,729)	(5,919)
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	2.3	71,848	31,180	13,556	13,556	13,556	13,556	13,556	13,556	13,556	4,068	0
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	2.3	(10,582)	(4,591)	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	(1,997)	0
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Proportion	5.2	4.2	386,742	312,369	74,373	74,373	74,373	74,373	74,373	74,373	74,373	74,373	14,877
3353	Sutherlin School District 130	6/30/2017	Contribution	5.2	4.2	(439,220)	(354,755)	(84,465)	(84,465)	(84,465)	(84,465)	(84,465)	(84,465)	(84,465)	(84,465)	(16,895)
3353	Sutherlin School District 130	6/30/2016	Proportion	5.3	3.3	723,236	450,316	136,460	136,460	136,460	136,460	136,460	136,460	136,460	136,460	40,936
3353	Sutherlin School District 130	6/30/2016	Contribution	5.3	3.3	(472,300)	(294,074)	(89,113)	(89,113)	(89,113)	(89,113)	(89,113)	(89,113)	(89,113)	(89,113)	0
3353	Sutherlin School District 130	6/30/2015	Proportion	5.3	2.3	375,726	163,050	70,892	70,892	70,892	70,892	70,892	70,892	70,892	70,892	21,266
3353	Sutherlin School District 130	6/30/2015	Contribution	5.3	2.3	(294,780)	(127,923)	(55,619)	(55,619)	(55,619)	(55,619)	(55,619)	(55,619)	(55,619)	(55,619)	0
3353	Sutherlin School District 130	6/30/2014	Proportion	5.4	1.4	39,837	10,329	7,377	7,377	7,377	7,377	7,377	7,377	7,377	7,377	0
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	1.4	(113,448)	(29,412)	(21,009)	(21,009)	(21,009)	(21,009)	(21,009)	(21,009)	(21,009)	(21,009)	0
3353	Sutherlin School District 130	6/30/2013	Contribution	5.6	0.6	21,719	2,329	3,878	3,878	0	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Proportion	5.2	4.2	76,167	61,519	14,648	14,648	14,648	14,648	14,648	14,648	14,648	14,648	2,927
3361	Arlington Public Schools	6/30/2017	Contribution	5.2	4.2	37,061	29,934	7,127	7,127	7,127	7,127	7,127	7,127	7,127	7,127	1,426
3361	Arlington Public Schools	6/30/2016	Proportion	5.3	3.3	(193,667)	(120,585)	(36,541)	(36,541)	(36,541)	(36,541)	(36,541)	(36,541)	(36,541)	(36,541)	0
3361	Arlington Public Schools	6/30/2016	Contribution	5.3	3.3	60,492	37,664	11,414	11,414	11,414	11,414	11,414	11,414	11,414	11,414	3,422
3361	Arlington Public Schools	6/30/2015	Proportion	5.3	2.3	(291,886)	(126,667)	(55,073)	(55,073)	(55,073)	(55,073)	(55,073)	(55,073)	(55,073)	(55,073)	0
3361	Arlington Public Schools	6/30/2015	Contribution	5.3	2.3	31,970	13,874	6,032	6,032	6,032	6,032	6,032	6,032	6,032	6,032	1,810
3361	Arlington Public Schools	6/30/2014	Proportion	5.4	1.4	(3,895)	(1,011)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	(721)	0
3361	Arlington Public Schools	6/30/2014	Contribution	5.4	1.4	(39,456)	(10,228)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	(7,307)	0
3361	Arlington Public Schools	6/30/2013	Contribution	5.6	0.6	10,101	1,081	1,804	1,804	0	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Proportion	5.2	4.2	26,500	21,404	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	1,020
3364	Condon Admin School District 25J	6/30/2017	Contribution	5.2	4.2	35,617	28,768	6,849	6,849	6,849	6,849	6,849	6,849	6,849	6,849	1,372
3364	Condon Admin School District 25J	6/30/2016	Proportion	5.3	3.3	(304,795)	(189,779)	(57,508)	(57,508)	(57,508)	(57,508)	(57,508)	(57,508)	(57,508)	(57,508)	0
3364	Condon Admin School District 25J	6/30/2016	Contribution	5.3	3.3	48,134	29,970	9,082	9,082	9,082	9,082	9,082	9,082	9,082	9,082	2,724
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	2.3	(212,946)	(92,412)	(40,178)	(40,178)	(40,178)	(40,178)	(40,178)	(40,178)	(40,178)	(40,178)	0
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	2.3	16,817	7,298	3,173	3,173	3,173	3,173	3,173	3,173	3,173	952	0
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	1.4	1,331	347	246	246	246	246	246	246	246	246	0
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	1.4	(21,316)	(5,528)	(3,947)	(3,947)	(3,947)	(3,947)	(3,947)	(3,947)	(3,947)	(3,947)	0
3364	Condon Admin School District 25J	6/30/2013	Contribution	5.6	0.6	42,492	4,552	7,588	7,588	0	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Proportion	5.2	4.2	(327,392)	(264,432)	(62,960)	(62,960)	(62,960)	(62,960)	(62,960)	(62,960)	(62,960)	(62,960)	(12,592)
3370	Prairie City School District 4	6/30/2017	Contribution	5.2	4.2	80,035	64,644	15,391	15,391	15,391	15,391	15,391	15,391	15,391	15,391	3,080
3370	Prairie City School District 4	6/30/2016	Proportion	5.3	3.3	(19,793)	(12,323)	(3,735)	(3,735)	(3,735)	(3,735)	(3,735)	(3,735)	(3,735)	(3,735)	(1,118)
3370	Prairie City School District 4	6/30/2016	Contribution	5.3	3.3	9,556	5,950	1,803	1,803	1,803	1,803	1,803	1,803	1,803	541	0
3370	Prairie City School District 4	6/30/2015	Proportion	5.3	2.3	(103,022)	(44,708)	(19,438)	(19,438)	(19,438)	(19,438)	(19,438)	(19,438)	(19,438)	(19,438)	0
3370	Prairie City School District 4	6/30/2015	Contribution	5.3	2.3	49,659	21,549	9,370	9,370	9,370	9,370	9,370	9,370	9,370	2,809	0
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	1.4	(16,821)	(4,361)	(3,115)	(3,115)	(3,115)	(3,115)	(3,115)	(3,115)	(3,115)	(3,115)	0
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	1.4	(24,621)	(6,385)	(4,559)	(4,559)	(4,559)	(4,559)	(4,559)	(4,559)	(4,559)	(4,559)	0
3370	Prairie City School District 4	6/30/2013	Contribution	5.6	0.6	(30,160)	(3,230)	(5,386)	(5,386)	(5,386)	(5,386)	(5,386)	(5,386)	(5,386)	(5,386)	0
3372	Monument School District 8	6/30/2017	Proportion	5.2	4.2	(54,970)	(44,399)	(10,571)	(10,571)	(10,571)	(10,571)	(10,571)	(10,571)	(10,571)	(10,571)	(2,115)
3372	Monument School District 8	6/30/2017	Contribution	5.2	4.2	12,313	9,945	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	473
3372	Monument School District 8	6/30/2016	Proportion	5.3	3.3	(73,364)	(45,680)	(13,842)	(13,842)	(13,842)	(13,842)	(13,842)	(13,842)	(13,842)	(13,842)	0
3372	Monument School District 8	6/30/2016	Contribution	5.3	3.3	32,288	20,104	6,092	6,092	6,092	6,092	6,092	6,092	6,092	6,092	1,828
3372	Monument School District 8	6/30/2015	Proportion	5.3	2.3	(108,706)	(47,173)	(20,511)	(20,511)	(20,511)	(20,511)	(20,511)	(20,511)	(20,511)	(20,511)	0
3372	Monument School District 8	6/30/2015	Contribution	5.3	2.3	18,117	7,863	3,418	3,418	3,418	3,418	3,418	3,418	3,418	1,027	0
3372	Monument School District 8	6/30/2014	Proportion	5.4	1.4	13,741	3,561	2,545	2,545	2,545	2,545	2,545	2,545	2,545	1,016	0
3372	Monument School District 8	6/30/2014	Contribution	5.4	1.4	(13,142)	(3,406)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	(2,434)	0
3372	Monument School District 8	6/30/2013	Contribution	5.6	0.6	28,967	3,102	5,173	5,173	5,173	5,173	5,173	5,173	5,173	5,173	0
3375	Dayville School District 16J	6/30/2017	Proportion	5.2	4.2	(33,346)	(26,933)	(6,413)	(6,413)	(6,413)	(6,413)	(6,413)	(6,413)	(6,413)	(6,413)	(1,281)
3375	Dayville School District 16J	6/30/2017	Contribution	5.2	4.2	18,713	15,114	3,599	3,599	3,599	3,599	3,599	3,599	3,599	3,599	718



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3375	Dayville School District 16J	6/30/2016	Proportion	5.3	3.3	(118,834)	(73,990)	(22,422)	(22,422)	(22,422)	(22,422)	(6,724)	0	0
3375	Dayville School District 16J	6/30/2016	Contribution	5.3	3.3	26,984	16,802	5,091	5,091	5,091	5,091	1,529	0	0
3375	Dayville School District 16J	6/30/2015	Proportion	5.3	2.3	29,691	12,885	5,602	5,602	5,602	1,681	0	0	0
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	2.3	18,455	8,009	3,482	3,482	3,482	1,045	0	0	0
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	1.4	(13,193)	(3,421)	(2,443)	(2,443)	(978)	0	0	0	0
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	1.4	(5,451)	(1,415)	(1,009)	(1,009)	(406)	0	0	0	0
3375	Dayville School District 16J	6/30/2013	Contribution	5.6	0.6	3,585	385	640	385	0	0	0	0	0
3376	Long Creek Schools	6/30/2017	Proportion	5.2	4.2	41,133	33,223	7,910	7,910	7,910	7,910	7,910	1,583	0
3376	Long Creek Schools	6/30/2017	Contribution	5.2	4.2	3,896	3,147	749	749	749	749	151	0	0
3376	Long Creek Schools	6/30/2016	Proportion	5.3	3.3	(14,090)	(8,774)	(2,658)	(2,658)	(2,658)	(800)	0	0	0
3376	Long Creek Schools	6/30/2016	Contribution	5.3	3.3	42,062	26,190	7,936	7,936	7,936	2,382	0	0	0
3376	Long Creek Schools	6/30/2015	Proportion	5.3	2.3	(51,944)	(22,541)	(9,801)	(9,801)	(9,801)	(2,939)	0	0	0
3376	Long Creek Schools	6/30/2015	Contribution	5.3	2.3	19,357	8,401	3,652	3,652	3,652	1,097	0	0	0
3376	Long Creek Schools	6/30/2014	Proportion	5.4	1.4	38,151	7,065	9,891	7,065	2,826	0	0	0	0
3376	Long Creek Schools	6/30/2014	Contribution	5.4	1.4	(8,910)	(2,310)	(1,650)	(1,650)	(660)	0	0	0	0
3376	Long Creek Schools	6/30/2013	Contribution	5.6	0.6	15,022	1,612	2,682	1,612	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	1.4	886	230	164	164	66	0	0	0	0
3392	Burns-Slater School District	6/30/2013	Contribution	5.6	0.6	116	11	21	11	0	0	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	5.2	4.2	(35,121)	(28,367)	(6,754)	(6,754)	(6,754)	(6,754)	(1,351)	0	0
3394	Crane Elementary School	6/30/2017	Contribution	5.2	4.2	48,770	39,391	9,379	9,379	9,379	9,379	1,875	0	0
3394	Crane Elementary School	6/30/2016	Proportion	5.3	3.3	(7,085)	(4,411)	(1,337)	(1,337)	(1,337)	(400)	0	0	0
3394	Crane Elementary School	6/30/2016	Contribution	5.3	3.3	7,409	4,613	1,398	1,398	1,398	419	0	0	0
3394	Crane Elementary School	6/30/2015	Proportion	5.3	2.3	41,941	18,202	7,913	7,913	7,913	2,376	0	0	0
3394	Crane Elementary School	6/30/2015	Contribution	5.3	2.3	8,447	3,665	1,594	1,594	477	0	0	0	0
3394	Crane Elementary School	6/30/2014	Proportion	5.4	1.4	(70,427)	(18,259)	(13,042)	(13,042)	(5,217)	0	0	0	0
3394	Crane Elementary School	6/30/2014	Contribution	5.4	1.4	12,963	3,359	2,401	2,401	958	0	0	0	0
3394	Crane Elementary School	6/30/2013	Contribution	5.6	0.6	(8,844)	(949)	(1,579)	(949)	0	0	0	0	0
3395	Pine Creek School	6/30/2017	Proportion	5.2	4.2	1,459	1,178	281	281	281	281	54	0	0
3395	Pine Creek School	6/30/2017	Contribution	5.2	4.2	2,060	1,664	396	396	396	80	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	5.3	3.3	(3,789)	(2,359)	(715)	(715)	(715)	(214)	0	0	0
3395	Pine Creek School	6/30/2016	Contribution	5.3	3.3	2,167	1,349	409	409	409	122	0	0	0
3395	Pine Creek School	6/30/2015	Proportion	5.3	2.3	(5,054)	(2,192)	(954)	(954)	(284)	0	0	0	0
3395	Pine Creek School	6/30/2015	Contribution	5.3	2.3	464	200	88	88	24	0	0	0	0
3395	Pine Creek School	6/30/2014	Proportion	5.4	1.4	1,177	305	218	218	87	0	0	0	0
3395	Pine Creek School	6/30/2014	Contribution	5.4	1.4	865	225	160	160	65	0	0	0	0
3395	Pine Creek School	6/30/2013	Contribution	5.6	0.6	295	30	53	30	0	0	0	0	0
3396	Diamond School District 7	6/30/2017	Proportion	5.2	4.2	(99,567)	(80,419)	(19,148)	(19,148)	(19,148)	(19,148)	(3,827)	0	0
3396	Diamond School District 7	6/30/2017	Contribution	5.2	4.2	892	172	172	172	172	32	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	5.3	3.3	(14,420)	(8,978)	(2,721)	(2,721)	(2,721)	(815)	0	0	0
3396	Diamond School District 7	6/30/2016	Contribution	5.3	3.3	(15,783)	(9,827)	(2,978)	(2,978)	(2,978)	(893)	0	0	0
3396	Diamond School District 7	6/30/2015	Proportion	5.3	2.3	(74,799)	(32,460)	(14,113)	(14,113)	(14,113)	(4,234)	0	0	0
3396	Diamond School District 7	6/30/2015	Contribution	5.3	2.3	6,828	2,964	1,288	1,288	388	0	0	0	0
3396	Diamond School District 7	6/30/2014	Proportion	5.4	1.4	12,388	3,212	2,294	2,294	918	0	0	0	0
3396	Diamond School District 7	6/30/2014	Contribution	5.4	1.4	(12,301)	(3,189)	(2,278)	(2,278)	(911)	0	0	0	0
3396	Diamond School District 7	6/30/2013	Contribution	5.6	0.6	751	81	134	81	0	0	0	0	0
3397	Suntex School District	6/30/2017	Proportion	5.2	4.2	(46,730)	(37,743)	(8,987)	(8,987)	(8,987)	(8,987)	(1,795)	0	0
3397	Suntex School District	6/30/2017	Contribution	5.2	4.2	11,190	9,038	2,152	2,152	2,152	430	0	0	0
3397	Suntex School District	6/30/2016	Proportion	5.3	3.3	(26,137)	(16,273)	(4,932)	(4,932)	(4,932)	(1,477)	0	0	0
3397	Suntex School District	6/30/2016	Contribution	5.3	3.3	4,157	2,589	784	784	784	237	0	0	0
3397	Suntex School District	6/30/2015	Proportion	5.3	2.3	5,463	2,370	1,031	1,031	308	0	0	0	0
3397	Suntex School District	6/30/2015	Contribution	5.3	2.3	1,888	820	356	356	108	0	0	0	0
3397	Suntex School District	6/30/2014	Proportion	5.4	1.4	(3,175)	(823)	(588)	(588)	(235)	0	0	0	0
3397	Suntex School District	6/30/2014	Contribution	5.4	1.4	(155)	(39)	(29)	(29)	(10)	0	0	0	0
3397	Suntex School District	6/30/2013	Contribution	5.6	0.6	616	66	110	66	0	0	0	0	0
3398	Drewsey School	6/30/2017	Proportion	5.2	4.2	71,750	57,952	13,798	13,798	13,798	13,798	2,760	0	0
3398	Drewsey School	6/30/2017	Contribution	5.2	4.2	(538)	(435)	(103)	(103)	(103)	(103)	(23)	0	0
3398	Drewsey School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2016	Contribution	5.3	3.3	8,526	5,308	1,609	1,609	1,609	481	0	0	0
3398	Drewsey School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3398	Drewsey School	6/30/2015	Contribution	5.3	2.3	4,854	2,106	916	916	916	274	0	0	0
3398	Drewsey School	6/30/2014	Proportion	5.4	1.4	(58,369)	(15,133)	(10,809)	(10,809)	(4,324)	0	0	0	0
3398	Drewsey School	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2013	Contribution	5.6	0.6	(25,574)	(2,739)	(4,567)	(2,739)	0	0	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	5.2	4.2	(11,414)	(9,219)	(2,195)	(2,195)	(2,195)	(2,195)	(2,195)	(439)	0
3399	Frenchglen School District	6/30/2017	Contribution	5.2	4.2	214	173	41	41	41	41	41	9	0
3399	Frenchglen School District	6/30/2016	Proportion	5.3	3.3	(31,563)	(19,653)	(5,955)	(5,955)	(5,955)	(5,955)	(1,788)	0	0
3399	Frenchglen School District	6/30/2016	Contribution	5.3	3.3	5,268	3,280	994	994	994	994	298	0	0
3399	Frenchglen School District	6/30/2015	Proportion	5.3	2.3	(37,325)	(16,199)	(7,042)	(7,042)	(7,042)	(2,115)	0	0	0
3399	Frenchglen School District	6/30/2015	Contribution	5.3	2.3	1,508	653	285	285	83	0	0	0	0
3399	Frenchglen School District	6/30/2014	Proportion	5.4	1.4	5,647	1,463	1,046	1,046	417	0	0	0	0
3399	Frenchglen School District	6/30/2014	Contribution	5.4	1.4	(6,722)	(1,742)	(1,245)	(1,245)	(497)	0	0	0	0
3399	Frenchglen School District	6/30/2013	Contribution	5.6	0.6	3,368	363	601	363	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	5.2	4.2	4,866	3,930	936	936	936	936	936	186	0
3405	Fields-Trout Creek 33	6/30/2017	Contribution	5.2	4.2	1,983	1,602	381	381	381	381	381	78	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	5.3	3.3	26,359	16,413	4,973	4,973	4,973	4,973	1,494	0	0
3405	Fields-Trout Creek 33	6/30/2016	Contribution	5.3	3.3	1,976	1,230	373	373	373	111	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Proportion	5.3	2.3	(63,330)	(27,483)	(11,949)	(11,949)	(11,949)	(3,585)	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Contribution	5.3	2.3	3,581	1,553	676	676	676	201	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Proportion	5.4	1.4	4,751	1,231	880	880	351	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Contribution	5.4	1.4	(7,786)	(2,018)	(1,442)	(1,442)	(576)	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2013	Contribution	5.6	0.6	2,999	319	536	319	0	0	0	0	0
3407	Crane Union High School	6/30/2017	Proportion	5.2	4.2	(132,289)	(106,849)	(25,440)	(25,440)	(25,440)	(25,440)	(25,440)	(5,089)	0
3407	Crane Union High School	6/30/2017	Contribution	5.2	4.2	41,182	33,262	7,920	7,920	7,920	7,920	7,920	1,582	0
3407	Crane Union High School	6/30/2016	Proportion	5.3	3.3	(276,475)	(172,145)	(52,165)	(52,165)	(52,165)	(52,165)	(15,650)	0	0
3407	Crane Union High School	6/30/2016	Contribution	5.3	3.3	4,771	2,971	900	900	900	271	0	0	0
3407	Crane Union High School	6/30/2015	Proportion	5.3	2.3	(163,374)	(70,899)	(30,825)	(30,825)	(30,825)	(9,249)	0	0	0
3407	Crane Union High School	6/30/2015	Contribution	5.3	2.3	(18,974)	(8,234)	(3,580)	(3,580)	(3,580)	(1,074)	0	0	0
3407	Crane Union High School	6/30/2014	Proportion	5.4	1.4	(19,828)	(5,140)	(3,672)	(3,672)	(1,468)	0	0	0	0
3407	Crane Union High School	6/30/2014	Contribution	5.4	1.4	(29,016)	(7,524)	(5,373)	(5,373)	(2,151)	0	0	0	0
3407	Crane Union High School	6/30/2013	Contribution	5.6	0.6	29,112	3,117	5,199	3,117	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2015	Contribution	5.3	2.3	862	373	163	163	163	47	0	0	0
3408	Burns Union High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3408	Burns Union High School	6/30/2014	Contribution	5.4	1.4	1,812	468	336	336	132	0	0	0	0
3409	Hood River County School District	6/30/2017	Proportion	5.2	4.2	176,022	142,172	33,850	33,850	33,850	33,850	33,850	6,772	0
3409	Hood River County School District	6/30/2017	Contribution	5.2	4.2	(557,776)	(450,511)	(107,265)	(107,265)	(107,265)	(107,265)	(107,265)	(21,451)	0
3409	Hood River County School District	6/30/2016	Proportion	5.3	3.3	228,652	142,368	43,142	43,142	43,142	12,942	0	0	0
3409	Hood River County School District	6/30/2016	Contribution	5.3	3.3	(587,840)	(366,014)	(110,913)	(110,913)	(110,913)	(110,913)	(33,275)	0	0
3409	Hood River County School District	6/30/2015	Proportion	5.3	2.3	(1,199,044)	(520,339)	(226,235)	(226,235)	(226,235)	(67,869)	0	0	0
3409	Hood River County School District	6/30/2015	Contribution	5.3	2.3	(288,726)	(125,295)	(54,477)	(54,477)	(54,477)	(16,341)	0	0	0
3409	Hood River County School District	6/30/2014	Proportion	5.4	1.4	(319,998)	(82,962)	(59,259)	(59,259)	(23,703)	0	0	0	0
3409	Hood River County School District	6/30/2014	Contribution	5.4	1.4	(495,403)	(128,439)	(91,741)	(91,741)	(36,698)	0	0	0	0
3409	Hood River County School District	6/30/2013	Contribution	5.6	0.6	46,799	5,014	8,357	5,014	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	5.2	4.2	120,976	97,711	23,265	23,265	23,265	23,265	23,265	4,651	0
3414	Phoenix-Talent School District	6/30/2017	Contribution	5.2	4.2	(315,855)	(255,114)	(60,741)	(60,741)	(60,741)	(60,741)	(60,741)	(12,150)	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	5.3	3.3	419,667	261,303	79,182	79,182	79,182	23,757	0	0	0
3414	Phoenix-Talent School District	6/30/2016	Contribution	5.3	3.3	(208,357)	(129,731)	(39,313)	(39,313)	(39,313)	(11,792)	0	0	0
3414	Phoenix-Talent School District	6/30/2015	Proportion	5.3	2.3	(707,238)	(306,915)	(133,441)	(133,441)	(133,441)	(40,033)	0	0	0
3414	Phoenix-Talent School District	6/30/2015	Contribution	5.3	2.3	(168,725)	(73,220)	(31,835)	(31,835)	(31,835)	(9,550)	0	0	0
3414	Phoenix-Talent School District	6/30/2014	Proportion	5.4	1.4	(302,992)	(78,552)	(56,110)	(56,110)	(22,442)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2014	Contribution	5.4	1.4	(303,906)	(78,790)	(56,279)	(56,279)	(22,511)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2013	Contribution	5.6	0.6	19,671	11,536	19,227	11,536	0	0	0	0	0
3415	Ashland Public Schools	6/30/2017	Proportion	5.2	4.2	(1,380,515)	(1,115,031)	(265,484)	(265,484)	(265,484)	(265,484)	(265,484)	(53,095)	0
3415	Ashland Public Schools	6/30/2017	Contribution	5.2	4.2	733,388	592,352	141,036	141,036	141,036	141,036	141,036	28,208	0
3415	Ashland Public Schools	6/30/2016	Proportion	5.3	3.3	(1,163,367)	(724,361)	(219,503)	(219,503)	(219,503)	(219,503)	(65,852)	0	0
3415	Ashland Public Schools	6/30/2016	Contribution	5.3	3.3	677,700	421,964	127,868	127,868	127,868	38,360	0	0	0
3415	Ashland Public Schools	6/30/2015	Proportion	5.3	2.3	(2,353,384)	(1,021,279)	(444,035)	(444,035)	(444,035)	(133,209)	0	0	0
3415	Ashland Public Schools	6/30/2015	Contribution	5.3	2.3	577,175	250,472	108,901	108,901	32,670	0	0	0	0
3415	Ashland Public Schools	6/30/2014	Proportion	5.4	1.4	(5,857)	(1,517)	(1,085)	(1,085)	(432)	0	0	0	0
3415	Ashland Public Schools	6/30/2014	Contribution	5.4	1.4	881,299	228,483	163,204	163,204	65,279	0	0	0	0
3415	Ashland Public Schools	6/30/2013	Contribution	5.6	0.6	(193,646)	(20,746)	(34,580)	(20,746)	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
3416	Central Point School District 6	6/30/2017	Proportion	5.2	4.2	(556,903)	(449,806)	(107,097)	(107,097)	(107,097)	(107,097)	(107,097)	(107,097)	(107,097)	(21,418)	0
3416	Central Point School District 6	6/30/2017	Contribution	5.2	4.2	1,504,276	1,214,992	289,284	289,284	289,284	289,284	289,284	289,284	289,284	57,856	0
3416	Central Point School District 6	6/30/2016	Proportion	5.3	3.3	(2,252,174)	(1,402,298)	(424,938)	(424,938)	(424,938)	(424,938)	(424,938)	(424,938)	(127,484)	0	0
3416	Central Point School District 6	6/30/2016	Contribution	5.3	3.3	1,194,792	743,928	225,432	225,432	225,432	225,432	225,432	225,432	67,632	0	0
3416	Central Point School District 6	6/30/2015	Proportion	5.3	2.3	(2,557,864)	(1,110,016)	(482,616)	(482,616)	(482,616)	(482,616)	(144,784)	0	0	0	0
3416	Central Point School District 6	6/30/2015	Contribution	5.3	2.3	812,485	352,588	153,299	153,299	153,299	153,299	45,990	0	0	0	0
3416	Central Point School District 6	6/30/2014	Proportion	5.4	1.4	111,734	28,970	20,691	20,691	8,279	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2014	Contribution	5.4	1.4	(57,951)	(10,732)	(10,732)	(10,732)	(4,291)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2013	Contribution	5.6	0.6	126,133	13,513	22,524	13,513	0	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	5.2	4.2	(182,693)	(147,560)	(35,133)	(35,133)	(35,133)	(35,133)	(35,133)	(35,133)	(35,133)	(7,028)	0
3417	Eagle Point School District 9	6/30/2017	Contribution	5.2	4.2	724,670	585,310	139,360	139,360	139,360	139,360	139,360	139,360	139,360	27,870	0
3417	Eagle Point School District 9	6/30/2016	Proportion	5.3	3.3	(2,052,865)	(1,278,199)	(387,333)	(387,333)	(387,333)	(387,333)	(387,333)	(116,200)	0	0	0
3417	Eagle Point School District 9	6/30/2016	Contribution	5.3	3.3	1,045,453	650,943	197,255	197,255	197,255	197,255	59,178	0	0	0	0
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	2.3	(2,124,007)	(921,739)	(400,756)	(400,756)	(400,756)	(400,756)	(120,227)	0	0	0	0
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	2.3	803,218	348,565	151,551	151,551	151,551	45,463	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	1.4	(69,626)	(97,476)	(69,626)	(69,626)	(27,850)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	1.4	77,722	20,150	14,393	14,393	5,757	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2013	Contribution	5.6	0.6	260,600	46,536	27,920	27,920	0	0	0	0	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	5.2	4.2	(1,837)	(1,484)	(353)	(353)	(353)	(353)	(353)	(353)	(353)	(72)	0
3424	Rogue River School District	6/30/2017	Contribution	5.2	4.2	238,504	192,638	45,866	45,866	45,866	45,866	45,866	45,866	9,174	0	0
3424	Rogue River School District	6/30/2016	Proportion	5.3	3.3	(423,636)	(263,774)	(79,931)	(79,931)	(79,931)	(79,931)	(23,981)	0	0	0	0
3424	Rogue River School District	6/30/2016	Contribution	5.3	3.3	279,171	173,823	52,674	52,674	52,674	52,674	15,801	0	0	0	0
3424	Rogue River School District	6/30/2015	Proportion	5.3	2.3	(717,503)	(311,369)	(135,378)	(135,378)	(135,378)	(40,613)	0	0	0	0	0
3424	Rogue River School District	6/30/2015	Contribution	5.3	2.3	121,676	52,802	22,958	22,958	22,958	6,886	0	0	0	0	0
3424	Rogue River School District	6/30/2014	Proportion	5.4	1.4	(191,463)	(49,639)	(35,456)	(35,456)	(14,183)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2014	Contribution	5.4	1.4	(22,044)	(5,716)	(4,082)	(4,082)	(1,634)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2013	Contribution	5.6	0.6	(98,573)	(10,563)	(17,602)	(10,563)	0	0	0	0	0	0	0
3432	Prospect School District	6/30/2017	Proportion	5.2	4.2	(32,839)	(26,524)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	(6,315)	(1,264)	0
3432	Prospect School District	6/30/2017	Contribution	5.2	4.2	46,101	37,235	8,866	8,866	8,866	8,866	8,866	1,771	0	0	0
3432	Prospect School District	6/30/2016	Proportion	5.3	3.3	(65,939)	(41,057)	(12,441)	(12,441)	(12,441)	(12,441)	(3,734)	0	0	0	0
3432	Prospect School District	6/30/2016	Contribution	5.3	3.3	60,316	37,556	11,380	11,380	11,380	11,380	3,416	0	0	0	0
3432	Prospect School District	6/30/2015	Proportion	5.3	2.3	(334,246)	(145,051)	(63,065)	(63,065)	(63,065)	(18,921)	0	0	0	0	0
3432	Prospect School District	6/30/2015	Contribution	5.3	2.3	41,444	17,984	7,820	7,820	7,820	2,344	0	0	0	0	0
3432	Prospect School District	6/30/2014	Proportion	5.4	1.4	(29,712)	(7,704)	(5,502)	(5,502)	(2,202)	0	0	0	0	0	0
3432	Prospect School District	6/30/2014	Contribution	5.4	1.4	(1,351)	(351)	(250)	(250)	(101)	0	0	0	0	0	0
3432	Prospect School District	6/30/2013	Contribution	5.6	0.6	2,476	266	442	266	0	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	5.2	4.2	(23,721)	(19,159)	(4,562)	(4,562)	(4,562)	(4,562)	(4,562)	(4,562)	(911)	0	0
3439	Butte Falls School District	6/30/2017	Contribution	5.2	4.2	52,299	42,241	10,058	10,058	10,058	10,058	10,058	2,009	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	5.3	3.3	(206,235)	(128,411)	(38,912)	(38,912)	(38,912)	(38,912)	(11,675)	0	0	0	0
3439	Butte Falls School District	6/30/2016	Contribution	5.3	3.3	65,349	40,689	12,330	12,330	12,330	12,330	3,699	0	0	0	0
3439	Butte Falls School District	6/30/2015	Proportion	5.3	2.3	(91,431)	(39,678)	(17,251)	(17,251)	(17,251)	(17,251)	(5,176)	0	0	0	0
3439	Butte Falls School District	6/30/2015	Contribution	5.3	2.3	(6,187)	(2,686)	(1,167)	(1,167)	(1,167)	(352)	0	0	0	0	0
3439	Butte Falls School District	6/30/2014	Proportion	5.4	1.4	16,646	4,314	3,083	3,083	1,231	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2014	Contribution	5.4	1.4	2,321	601	430	430	171	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2013	Contribution	5.6	0.6	24,917	2,672	4,449	2,672	0	0	0	0	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	5.2	4.2	(6,122)	(4,945)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)	(237)	0	0
3440	Pinehurst School	6/30/2017	Contribution	5.2	4.2	7,360	5,945	1,415	1,415	1,415	1,415	1,415	285	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	5.3	3.3	(125,351)	(78,049)	(23,651)	(23,651)	(23,651)	(23,651)	(7,096)	0	0	0	0
3440	Pinehurst School	6/30/2016	Contribution	5.3	3.3	6,512	4,054	1,229	1,229	1,229	367	0	0	0	0	0
3440	Pinehurst School	6/30/2015	Proportion	5.3	2.3	(24,877)	(10,795)	(4,694)	(4,694)	(4,694)	(1,407)	0	0	0	0	0
3440	Pinehurst School	6/30/2015	Contribution	5.3	2.3	(7,364)	(3,197)	(1,389)	(1,389)	(1,389)	(419)	0	0	0	0	0
3440	Pinehurst School	6/30/2014	Proportion	5.4	1.4	15,726	4,078	2,912	2,912	1,166	0	0	0	0	0	0
3440	Pinehurst School	6/30/2014	Contribution	5.4	1.4	(1,220)	(316)	(226)	(226)	(90)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2013	Contribution	5.6	0.6	11,654	1,249	2,081	1,249	0	0	0	0	0	0	0
3445	Culver School District 4	6/30/2017	Proportion	5.2	4.2	(468,969)	(378,783)	(90,186)	(90,186)	(90,186)	(90,186)	(90,186)	(90,186)	(18,039)	0	0
3445	Culver School District 4	6/30/2017	Contribution	5.2	4.2	123,123	99,445	23,678	23,678	23,678	23,678	23,678	4,733	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	5.3	3.3	(48,425)	(30,151)	(9,137)	(9,137)	(9,137)	(9,137)	(2,740)	0	0	0	0
3445	Culver School District 4	6/30/2016	Contribution	5.3	3.3	159,349	99,217	30,066	30,066	30,066	30,066	9,019	0	0	0	0
3445	Culver School District 4	6/30/2015	Proportion	5.3	2.3	(156,212)	(67,790)	(29,474)	(29,474)	(29,474)	(8,842)	0	0	0	0	0
3445	Culver School District 4	6/30/2015	Contribution	5.3	2.3	52,798	22,912	9,962	9,962	2,988	0	0	0	0	0	0
3445	Culver School District 4	6/30/2014	Proportion	5.4	1.4	72,417	13,411	13,411	13,411	5,362	0	0	0	0	0	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	1.4	60,423	15,667	11,189	11,189	4,478	0	0	0	0	0	0
3445	Culver School District 4	6/30/2013	Contribution	5.6	0.6	102,070	18,227	10,935	10,935	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2017	Proportion	5.2	4.2	(3,802)	(3,071)	(731)	(731)	(731)	(731)	(731)	(147)	0	0	0
3446	Ashwood School	6/30/2017	Contribution	5.2	4.2	2,404	1,942	462	462	462	462	462	94	0	0	0
3446	Ashwood School	6/30/2016	Proportion	5.3	3.3	(6,101)	(3,799)	(1,151)	(1,151)	(1,151)	(1,151)	(346)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in		
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense			
3446	Ashwood School	6/30/2016	Contribution	5.3	3.3	1,047	651	198	198	198	198	198	198	57	0	0	
3446	Ashwood School	6/30/2015	Proportion	5.3	2.3	39,422	17,108	7,438	7,438	7,438	7,438	2,232	0	0	0	0	
3446	Ashwood School	6/30/2015	Contribution	5.3	2.3	17	8	3	3	3	2	0	0	0	0	0	
3446	Ashwood School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0	
3446	Ashwood School	6/30/2014	Contribution	5.4	1.4	6,633	1,721	1,228	1,228	493	0	0	0	0	0	0	
3446	Ashwood School	6/30/2013	Contribution	5.6	0.6	3,292	352	588	352	0	0	0	0	0	0	0	
3447	Madras School District	6/30/2017	Proportion	5.2	4.2	673,912	544,314	129,598	129,598	129,598	129,598	129,598	129,598	25,922	0	0	
3447	Madras School District	6/30/2017	Contribution	5.2	4.2	(217,481)	(175,658)	(41,823)	(41,823)	(41,823)	(41,823)	(41,823)	(41,823)	(8,366)	0	0	
3447	Madras School District	6/30/2016	Proportion	5.3	3.3	(1,341,284)	(835,140)	(253,072)	(253,072)	(253,072)	(253,072)	(253,072)	(75,924)	0	0	0	
3447	Madras School District	6/30/2016	Contribution	5.3	3.3	(57,266)	(35,656)	(10,805)	(10,805)	(10,805)	(10,805)	(10,805)	(3,241)	0	0	0	
3447	Madras School District	6/30/2015	Proportion	5.3	2.3	(871,295)	(378,110)	(164,395)	(164,395)	(164,395)	(49,320)	0	0	0	0	0	
3447	Madras School District	6/30/2015	Contribution	5.3	2.3	(84,662)	(36,740)	(15,974)	(15,974)	(15,974)	(4,792)	0	0	0	0	0	
3447	Madras School District	6/30/2014	Proportion	5.4	1.4	(374,147)	(97,003)	(69,286)	(69,286)	(27,717)	0	0	0	0	0	0	
3447	Madras School District	6/30/2014	Contribution	5.4	1.4	(359,152)	(93,112)	(66,510)	(66,510)	(26,602)	0	0	0	0	0	0	
3447	Madras School District	6/30/2013	Contribution	5.6	0.6	(426,285)	(45,675)	(76,122)	(45,675)	0	0	0	0	0	0	0	
3451	Black Butte School District	6/30/2017	Proportion	5.2	4.2	(8,218)	(42,733)	(8,218)	(8,218)	(8,218)	(8,218)	(8,218)	(8,218)	(1,643)	0	0	
3451	Black Butte School District	6/30/2017	Contribution	5.2	4.2	10,229	8,262	1,967	1,967	1,967	1,967	1,967	394	0	0	0	
3451	Black Butte School District	6/30/2016	Proportion	5.3	3.3	(74,055)	(46,109)	(13,973)	(13,973)	(13,973)	(13,973)	(4,190)	0	0	0	0	
3451	Black Butte School District	6/30/2016	Contribution	5.3	3.3	2,075	1,291	392	392	392	115	0	0	0	0	0	
3451	Black Butte School District	6/30/2015	Proportion	5.3	2.3	(2,548)	(1,105)	(481)	(481)	(143)	0	0	0	0	0	0	
3451	Black Butte School District	6/30/2015	Contribution	5.3	2.3	(1,873)	(814)	(353)	(353)	(353)	(108)	0	0	0	0	0	
3451	Black Butte School District	6/30/2014	Proportion	5.4	1.4	(2,311)	(599)	(428)	(428)	(171)	0	0	0	0	0	0	
3451	Black Butte School District	6/30/2014	Contribution	5.4	1.4	(2,258)	(586)	(418)	(418)	(168)	0	0	0	0	0	0	
3451	Black Butte School District	6/30/2013	Contribution	5.6	0.6	14,203	1,523	2,536	1,523	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2015	Contribution	5.3	2.3	9,166	3,979	1,729	1,729	1,729	521	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	1.4	4,659	1,207	863	863	344	0	0	0	0	0	0	
3453	Josephine County School District Cu	6/30/2013	Contribution	5.6	0.6	350	35	63	35	0	0	0	0	0	0	0	
3454	Grants Pass School District	6/30/2017	Proportion	5.2	4.2	(1,246,673)	(1,006,928)	(239,745)	(239,745)	(239,745)	(239,745)	(239,745)	(239,745)	(47,948)	0	0	
3454	Grants Pass School District	6/30/2017	Contribution	5.2	4.2	1,629,513	1,316,145	313,368	313,368	313,368	313,368	313,368	313,368	62,673	0	0	
3454	Grants Pass School District	6/30/2016	Proportion	5.3	3.3	(3,703,826)	(2,306,156)	(698,835)	(698,835)	(698,835)	(698,835)	(698,835)	(209,651)	0	0	0	
3454	Grants Pass School District	6/30/2016	Contribution	5.3	3.3	1,916,601	1,193,355	361,623	361,623	361,623	361,623	108,486	0	0	0	0	
3454	Grants Pass School District	6/30/2015	Proportion	5.3	2.3	(4,199,008)	(1,822,210)	(792,266)	(792,266)	(792,266)	(237,678)	0	0	0	0	0	
3454	Grants Pass School District	6/30/2015	Contribution	5.3	2.3	1,324,675	574,858	249,939	249,939	249,939	74,980	0	0	0	0	0	
3454	Grants Pass School District	6/30/2014	Proportion	5.4	1.4	(79,325)	(20,565)	(14,690)	(14,690)	(5,875)	0	0	0	0	0	0	
3454	Grants Pass School District	6/30/2014	Contribution	5.4	1.4	(185,503)	(48,095)	(34,352)	(34,352)	(13,743)	0	0	0	0	0	0	
3454	Grants Pass School District	6/30/2013	Contribution	5.6	0.6	397,853	42,628	71,045	42,628	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	2.3	3,325	1,444	627	627	627	190	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	1.4	1,888	488	350	350	138	0	0	0	0	0	0	
3455	Klamath Falls School District 1	6/30/2013	Contribution	5.6	0.6	155	15	28	15	0	0	0	0	0	0	0	
3456	Klamath County School District	6/30/2017	Proportion	5.2	4.2	(4,927,631)	(3,980,010)	(947,621)	(947,621)	(947,621)	(947,621)	(947,621)	(947,621)	(189,526)	0	0	
3456	Klamath County School District	6/30/2017	Contribution	5.2	4.2	1,731,316	1,398,371	332,945	332,945	332,945	332,945	332,945	66,591	0	0	0	
3456	Klamath County School District	6/30/2016	Proportion	5.3	3.3	2,010,412	1,251,766	379,323	379,323	379,323	379,323	113,797	0	0	0	0	
3456	Klamath County School District	6/30/2016	Contribution	5.3	3.3	1,394,942	868,548	263,197	263,197	263,197	78,957	0	0	0	0	0	
3456	Klamath County School District	6/30/2015	Proportion	5.3	2.3	(5,849,406)	(2,538,420)	(1,103,662)	(1,103,662)	(1,103,662)	(331,096)	0	0	0	0	0	
3456	Klamath County School District	6/30/2015	Contribution	5.3	2.3	1,893,180	821,568	357,204	357,204	357,204	107,160	0	0	0	0	0	
3456	Klamath County School District	6/30/2014	Proportion	5.4	1.4	420,666	109,062	77,901	77,901	31,161	0	0	0	0	0	0	
3456	Klamath County School District	6/30/2014	Contribution	5.4	1.4	(255,986)	(66,366)	(47,405)	(47,405)	(18,961)	0	0	0	0	0	0	
3456	Klamath County School District	6/30/2013	Contribution	5.6	0.6	(848,580)	(90,920)	(151,532)	(90,920)	0	0	0	0	0	0	0	
3457	Klamath Falls City Schools	6/30/2017	Proportion	5.2	4.2	(1,338,209)	(1,080,861)	(257,348)	(257,348)	(257,348)	(257,348)	(257,348)	(51,469)	0	0	0	
3457	Klamath Falls City Schools	6/30/2017	Contribution	5.2	4.2	693,883	560,444	133,439	133,439	133,439	133,439	26,688	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	5.3	3.3	(2,302,371)	(1,433,551)	(434,410)	(434,410)	(434,410)	(130,321)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Contribution	5.3	3.3	985,429	613,569	185,930	185,930	185,930	55,779	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3	2.3	(3,133,076)	(1,359,638)	(591,146)	(591,146)	(591,146)	(177,346)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Contribution	5.3	2.3	745,715	323,612	140,701	140,701	140,701	42,210	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3457	Klamath Falls City Schools	6/30/2014	Proportion	5.4	1.4	(280,211)	(72,647)	(51,891)	(51,891)	(20,756)	0	0	0	0
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	1.4	(75,178)	(19,490)	(13,922)	(13,922)	(5,568)	0	0	0	0
3457	Klamath Falls City Schools	6/30/2013	Contribution	5.6	0.6	242,046	25,936	43,222	25,936	0	0	0	0	0
3460	Union School District 5	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Contribution	5.4	1.4	503	131	93	93	38	0	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	5.2	4.2	(407,619)	(329,231)	(78,388)	(78,388)	(78,388)	(78,388)	(78,388)	(15,679)	0
3461	Lake County School District 7	6/30/2017	Contribution	5.2	4.2	203,737	164,557	39,180	39,180	39,180	39,180	39,180	7,837	0
3461	Lake County School District 7	6/30/2016	Proportion	5.3	3.3	(465,950)	(290,120)	(87,915)	(87,915)	(87,915)	(87,915)	(26,375)	0	0
3461	Lake County School District 7	6/30/2016	Contribution	5.3	3.3	203,408	126,650	38,379	38,379	38,379	38,379	11,513	0	0
3461	Lake County School District 7	6/30/2015	Proportion	5.3	2.3	(548,145)	(237,873)	(103,424)	(103,424)	(103,424)	(31,025)	0	0	0
3461	Lake County School District 7	6/30/2015	Contribution	5.3	2.3	186,211	80,809	35,134	35,134	35,134	10,541	0	0	0
3461	Lake County School District 7	6/30/2014	Proportion	5.4	1.4	22,962	5,954	4,252	4,252	1,702	0	0	0	0
3461	Lake County School District 7	6/30/2014	Contribution	5.4	1.4	(474)	(122)	(88)	(88)	(34)	0	0	0	0
3461	Lake County School District 7	6/30/2013	Contribution	5.6	0.6	85,361	9,146	15,243	9,146	0	0	0	0	0
3462	Paisley School District	6/30/2017	Proportion	5.2	4.2	154,933	125,138	29,795	29,795	29,795	29,795	29,795	5,958	0
3462	Paisley School District	6/30/2017	Contribution	5.2	4.2	45,734	36,939	8,795	8,795	8,795	8,795	8,795	1,759	0
3462	Paisley School District	6/30/2016	Proportion	5.3	3.3	(158,741)	(98,839)	(29,951)	(29,951)	(29,951)	(8,986)	0	0	0
3462	Paisley School District	6/30/2016	Contribution	5.3	3.3	50,457	31,417	9,520	9,520	9,520	2,857	0	0	0
3462	Paisley School District	6/30/2015	Proportion	5.3	2.3	(50,939)	(22,106)	(9,611)	(9,611)	(2,884)	0	0	0	0
3462	Paisley School District	6/30/2015	Contribution	5.3	2.3	19,290	8,370	3,640	3,640	1,090	0	0	0	0
3462	Paisley School District	6/30/2014	Proportion	5.4	1.4	1,148	296	213	213	83	0	0	0	0
3462	Paisley School District	6/30/2014	Contribution	5.4	1.4	869	225	161	161	64	0	0	0	0
3462	Paisley School District	6/30/2013	Contribution	5.6	0.6	8,656	926	1,546	926	0	0	0	0	0
3463	North Lake School District 14	6/30/2017	Proportion	5.2	4.2	41,088	33,186	7,902	7,902	7,902	7,902	7,902	1,578	0
3463	North Lake School District 14	6/30/2017	Contribution	5.2	4.2	58,275	47,068	11,207	11,207	11,207	11,207	2,240	0	0
3463	North Lake School District 14	6/30/2016	Proportion	5.3	3.3	(366,827)	(228,401)	(69,213)	(69,213)	(69,213)	(69,213)	(20,762)	0	0
3463	North Lake School District 14	6/30/2016	Contribution	5.3	3.3	80,868	50,352	15,258	15,258	15,258	15,258	4,578	0	0
3463	North Lake School District 14	6/30/2015	Proportion	5.3	2.3	(390,862)	(169,618)	(73,748)	(73,748)	(73,748)	(22,122)	0	0	0
3463	North Lake School District 14	6/30/2015	Contribution	5.3	2.3	109,253	47,411	20,614	20,614	20,614	6,183	0	0	0
3463	North Lake School District 14	6/30/2014	Proportion	5.4	1.4	(38,443)	(9,967)	(7,119)	(7,119)	(2,848)	0	0	0	0
3463	North Lake School District 14	6/30/2014	Contribution	5.4	1.4	(104,260)	(27,032)	(19,307)	(19,307)	(7,725)	0	0	0	0
3463	North Lake School District 14	6/30/2013	Contribution	5.6	0.6	(1,370)	(145)	(245)	(145)	0	0	0	0	0
3464	Plush School District	6/30/2017	Proportion	5.2	4.2	26,584	21,472	5,112	5,112	5,112	5,112	5,112	1,024	0
3464	Plush School District	6/30/2017	Contribution	5.2	4.2	182	147	35	35	35	35	35	7	0
3464	Plush School District	6/30/2016	Proportion	5.3	3.3	(11,023)	(6,863)	(2,080)	(2,080)	(2,080)	(2,080)	(623)	0	0
3464	Plush School District	6/30/2016	Contribution	5.3	3.3	4,840	3,014	913	913	913	275	0	0	0
3464	Plush School District	6/30/2015	Proportion	5.3	2.3	(17,657)	(7,661)	(3,332)	(3,332)	(3,332)	(997)	0	0	0
3464	Plush School District	6/30/2015	Contribution	5.3	2.3	3,873	1,680	731	731	731	218	0	0	0
3464	Plush School District	6/30/2014	Proportion	5.4	1.4	3,479	903	644	644	259	0	0	0	0
3464	Plush School District	6/30/2014	Contribution	5.4	1.4	(2,082)	(538)	(386)	(386)	(152)	0	0	0	0
3464	Plush School District	6/30/2013	Contribution	5.6	0.6	2,861	306	511	306	0	0	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	5.2	4.2	(14,195)	(11,465)	(2,730)	(2,730)	(2,730)	(2,730)	(2,730)	(545)	0
3465	Adel School District 21	6/30/2017	Contribution	5.2	4.2	8,551	6,907	1,644	1,644	1,644	1,644	331	0	0
3465	Adel School District 21	6/30/2016	Proportion	5.3	3.3	(13,132)	(8,176)	(2,478)	(2,478)	(2,478)	(2,478)	(742)	0	0
3465	Adel School District 21	6/30/2016	Contribution	5.3	3.3	4,425	2,755	835	835	835	250	0	0	0
3465	Adel School District 21	6/30/2015	Proportion	5.3	2.3	(15,779)	(6,848)	(2,977)	(2,977)	(2,977)	(894)	0	0	0
3465	Adel School District 21	6/30/2015	Contribution	5.3	2.3	10,235	4,442	1,931	1,931	580	0	0	0	0
3465	Adel School District 21	6/30/2014	Proportion	5.4	1.4	(2,126)	(550)	(394)	(394)	(156)	0	0	0	0
3465	Adel School District 21	6/30/2014	Contribution	5.4	1.4	(6,232)	(1,616)	(1,154)	(1,154)	(462)	0	0	0	0
3465	Adel School District 21	6/30/2013	Contribution	5.6	0.6	262	27	47	27	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	5.2	4.2	(359,516)	(290,378)	(69,138)	(69,138)	(69,138)	(69,138)	(69,138)	(13,826)	0
3470	Pleasant Hill School District	6/30/2017	Contribution	5.2	4.2	202,491	163,550	38,941	38,941	38,941	38,941	7,786	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	5.3	3.3	(100,181)	(62,377)	(18,902)	(18,902)	(18,902)	(18,902)	(5,671)	0	0
3470	Pleasant Hill School District	6/30/2016	Contribution	5.3	3.3	199,781	124,391	37,695	37,695	37,695	11,306	0	0	0
3470	Pleasant Hill School District	6/30/2015	Proportion	5.3	2.3	(821,383)	(356,449)	(154,978)	(154,978)	(154,978)	(46,493)	0	0	0
3470	Pleasant Hill School District	6/30/2015	Contribution	5.3	2.3	195,612	84,888	36,908	36,908	36,908	11,072	0	0	0
3470	Pleasant Hill School District	6/30/2014	Proportion	5.4	1.4	56,915	14,755	10,540	10,540	4,215	0	0	0	0
3470	Pleasant Hill School District	6/30/2014	Contribution	5.4	1.4	(28,460)	(7,380)	(5,270)	(5,270)	(2,110)	0	0	0	0
3470	Pleasant Hill School District	6/30/2013	Contribution	5.6	0.6	(57,596)	(6,171)	(10,285)	(6,171)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	5.2	4.2	(2,789,952)	(2,253,423)	(536,529)	(536,529)	(536,529)	(536,529)	(536,529)	(107,307)	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3473	Eugene School District 4J	6/30/2017	Contribution	5.2	4.2	1,931,232	1,559,841	371,391	371,391	371,391	371,391	371,391	74,277	0
3473	Eugene School District 4J	6/30/2016	Proportion	5.3	3.3	(2,413,910)	(1,503,000)	(455,455)	(455,455)	(455,455)	(455,455)	(455,455)	(136,635)	0
3473	Eugene School District 4J	6/30/2016	Contribution	5.3	3.3	1,190,460	741,230	224,615	224,615	224,615	224,615	67,385	0	0
3473	Eugene School District 4J	6/30/2015	Proportion	5.3	2.3	(6,536,985)	(2,836,806)	(1,233,393)	(1,233,393)	(1,233,393)	(1,233,393)	(370,020)	0	0
3473	Eugene School District 4J	6/30/2015	Contribution	5.3	2.3	1,165,437	505,755	219,894	219,894	219,894	219,894	65,967	0	0
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	1.4	(1,187,044)	(307,752)	(219,823)	(219,823)	(87,929)	0	0	0	0
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	1.4	(123,018)	(31,894)	(22,781)	(22,781)	(9,113)	0	0	0	0
3473	Eugene School District 4J	6/30/2013	Contribution	5.6	0.6	860,087	92,152	153,587	92,152	0	0	0	0	0
3487	Springfield School District 19	6/30/2017	Proportion	5.2	4.2	872,326	704,571	167,755	167,755	167,755	167,755	167,755	33,551	0
3487	Springfield School District 19	6/30/2017	Contribution	5.2	4.2	(875,344)	(707,009)	(168,335)	(168,335)	(168,335)	(168,335)	(168,335)	(33,669)	0
3487	Springfield School District 19	6/30/2016	Proportion	5.3	3.3	(1,399,604)	(871,452)	(264,076)	(264,076)	(264,076)	(264,076)	(79,224)	0	0
3487	Springfield School District 19	6/30/2016	Contribution	5.3	3.3	(897,031)	(558,529)	(169,251)	(169,251)	(169,251)	(169,251)	(50,776)	0	0
3487	Springfield School District 19	6/30/2015	Proportion	5.3	2.3	(73,526)	(31,907)	(13,873)	(13,873)	(13,873)	(4,161)	0	0	0
3487	Springfield School District 19	6/30/2015	Contribution	5.3	2.3	(800,845)	(347,536)	(151,103)	(151,103)	(151,103)	(45,330)	0	0	0
3487	Springfield School District 19	6/30/2014	Proportion	5.4	1.4	(81,272)	(21,072)	(15,050)	(15,050)	(6,022)	0	0	0	0
3487	Springfield School District 19	6/30/2014	Contribution	5.4	1.4	10,505	14,705	10,505	4,200	0	0	0	0	0
3487	Springfield School District 19	6/30/2013	Contribution	5.6	0.6	(414,211)	(44,381)	(73,966)	(44,381)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	5.2	4.2	58,856	47,538	11,318	11,318	11,318	11,318	2,266	0	0
3494	Fern Ridge School District	6/30/2017	Contribution	5.2	4.2	(127,558)	(103,028)	(24,530)	(24,530)	(24,530)	(24,530)	(4,908)	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	5.3	3.3	(100,097)	(62,325)	(18,886)	(18,886)	(18,886)	(5,667)	0	0	0
3494	Fern Ridge School District	6/30/2016	Contribution	5.3	3.3	(283,729)	(176,661)	(53,534)	(53,534)	(53,534)	(16,059)	0	0	0
3494	Fern Ridge School District	6/30/2015	Proportion	5.3	2.3	562,074	243,918	106,052	106,052	31,814	0	0	0	0
3494	Fern Ridge School District	6/30/2015	Contribution	5.3	2.3	(209,334)	(90,843)	(39,497)	(39,497)	(11,849)	0	0	0	0
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	1.4	(100,900)	(26,160)	(18,685)	(7,475)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	1.4	41,794	10,834	7,740	7,740	3,094	0	0	0	0
3494	Fern Ridge School District	6/30/2013	Contribution	5.6	0.6	(44,448)	(7,937)	(4,763)	0	0	0	0	0	0
3498	Mapleton School District	6/30/2017	Proportion	5.2	4.2	(234,365)	(189,295)	(45,070)	(45,070)	(45,070)	(45,070)	(9,015)	0	0
3498	Mapleton School District	6/30/2017	Contribution	5.2	4.2	41,344	33,393	7,951	7,951	7,951	7,951	1,589	0	0
3498	Mapleton School District	6/30/2016	Proportion	5.3	3.3	(219,358)	(136,582)	(41,388)	(41,388)	(41,388)	(12,418)	0	0	0
3498	Mapleton School District	6/30/2016	Contribution	5.3	3.3	52,916	32,948	9,984	9,984	2,996	0	0	0	0
3498	Mapleton School District	6/30/2015	Proportion	5.3	2.3	(338,309)	(146,813)	(63,832)	(63,832)	(19,149)	0	0	0	0
3498	Mapleton School District	6/30/2015	Contribution	5.3	2.3	49,393	21,436	9,319	9,319	2,798	0	0	0	0
3498	Mapleton School District	6/30/2014	Proportion	5.4	1.4	(54,636)	(14,164)	(10,118)	(10,118)	(4,046)	0	0	0	0
3498	Mapleton School District	6/30/2014	Contribution	5.4	1.4	(24,802)	(6,430)	(4,593)	(4,593)	(1,837)	0	0	0	0
3498	Mapleton School District	6/30/2013	Contribution	5.6	0.6	(4,808)	(513)	(859)	(513)	0	0	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	5.2	4.2	(305,997)	(247,151)	(58,846)	(58,846)	(58,846)	(58,846)	(11,767)	0	0
3502	Creswell School District 40	6/30/2017	Contribution	5.2	4.2	82,431	66,579	15,852	15,852	15,852	15,852	3,171	0	0
3502	Creswell School District 40	6/30/2016	Proportion	5.3	3.3	(389,879)	(242,755)	(73,562)	(73,562)	(73,562)	(22,069)	0	0	0
3502	Creswell School District 40	6/30/2016	Contribution	5.3	3.3	105,584	65,740	19,922	19,922	19,922	5,974	0	0	0
3502	Creswell School District 40	6/30/2015	Proportion	5.3	2.3	(475,691)	(206,432)	(89,753)	(89,753)	(89,753)	(26,826)	0	0	0
3502	Creswell School District 40	6/30/2015	Contribution	5.3	2.3	117,646	51,055	22,197	22,197	6,661	0	0	0	0
3502	Creswell School District 40	6/30/2014	Proportion	5.4	1.4	(19,676)	(5,100)	(3,644)	(3,644)	(1,456)	0	0	0	0
3502	Creswell School District 40	6/30/2014	Contribution	5.4	1.4	(22,863)	(5,931)	(4,238)	(4,238)	(1,693)	0	0	0	0
3502	Creswell School District 40	6/30/2013	Contribution	5.6	0.6	86,740	9,295	15,489	9,295	0	0	0	0	0
3506	South Lane School District	6/30/2017	Proportion	5.2	4.2	641,808	518,383	123,425	123,425	123,425	123,425	24,683	0	0
3506	South Lane School District	6/30/2017	Contribution	5.2	4.2	(907,150)	(732,698)	(174,452)	(174,452)	(174,452)	(174,452)	(34,890)	0	0
3506	South Lane School District	6/30/2016	Proportion	5.3	3.3	1,346,184	838,190	253,997	253,997	253,997	76,199	0	0	0
3506	South Lane School District	6/30/2016	Contribution	5.3	3.3	(1,018,293)	(634,031)	(192,131)	(192,131)	(192,131)	(57,638)	0	0	0
3506	South Lane School District	6/30/2015	Proportion	5.3	2.3	678,580	294,478	128,034	128,034	38,410	0	0	0	0
3506	South Lane School District	6/30/2015	Contribution	5.3	2.3	(680,886)	(295,479)	(128,469)	(128,469)	(38,541)	0	0	0	0
3506	South Lane School District	6/30/2014	Proportion	5.4	1.4	579,507	150,243	107,316	107,316	42,927	0	0	0	0
3506	South Lane School District	6/30/2014	Contribution	5.4	1.4	(306,298)	(79,410)	(56,722)	(56,722)	(22,688)	0	0	0	0
3506	South Lane School District	6/30/2013	Contribution	5.6	0.6	130,237	13,952	13,952	0	0	0	0	0	0
3510	Bethel School District	6/30/2017	Proportion	5.2	4.2	(1,100,038)	(888,492)	(211,546)	(211,546)	(211,546)	(211,546)	(42,308)	0	0
3510	Bethel School District	6/30/2017	Contribution	5.2	4.2	938,000	757,615	180,385	180,385	180,385	180,385	36,075	0	0
3510	Bethel School District	6/30/2016	Proportion	5.3	3.3	(1,486,114)	(924,694)	(280,210)	(280,210)	(280,210)	(84,064)	0	0	0
3510	Bethel School District	6/30/2016	Contribution	5.3	3.3	1,443,433	898,741	272,346	272,346	272,346	81,703	0	0	0
3510	Bethel School District	6/30/2015	Proportion	5.3	2.3	(630,056)	(273,422)	(118,878)	(118,878)	(118,878)	(35,666)	0	0	0
3510	Bethel School District	6/30/2015	Contribution	5.3	2.3	1,332,398	578,210	251,396	251,396	75,418	0	0	0	0
3510	Bethel School District	6/30/2014	Proportion	5.4	1.4	(817,020)	(211,820)	(151,300)	(151,300)	(60,520)	0	0	0	0
3510	Bethel School District	6/30/2014	Contribution	5.4	1.4	477,697	123,849	88,462	88,462	35,387	0	0	0	0
3510	Bethel School District	6/30/2013	Contribution	5.6	0.6	(548,312)	(58,747)	(97,913)	(58,747)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	5.2	4.2	(141,250)	(114,087)	(27,163)	(27,163)	(27,163)	(27,163)	(5,435)	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Contribution	5.2	4.2	123,298	99,587	23,711	23,711	23,711	23,711	4,743	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	5.3	3.3	(9,531)	(5,935)	(1,798)	(1,798)	(541)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Contribution	5.3	3.3	109,161	67,969	20,596	20,596	20,596	6,181	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	2.3	(308,761)	(133,990)	(58,257)	(58,257)	(58,257)	(17,476)	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	2.3	83,345	36,170	15,725	15,725	15,725	4,720	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4	1.4	(29,565)	(7,665)	(5,475)	(5,475)	(2,190)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2014	Contribution	5.4	1.4	(21,898)	(5,678)	(4,055)	(4,055)	(1,623)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2013	Contribution	5.6	0.6	19,515	2,090	3,485	2,090	0	0	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	5.2	4.2	(128,347)	(103,665)	(24,682)	(24,682)	(24,682)	(24,682)	(4,937)	0	0
3519	McKenzie School District	6/30/2017	Contribution	5.2	4.2	24,093	19,460	4,633	4,633	4,633	4,633	928	0	0
3519	McKenzie School District	6/30/2016	Proportion	5.3	3.3	(112,057)	(69,771)	(21,143)	(21,143)	(21,143)	(6,342)	0	0	0
3519	McKenzie School District	6/30/2016	Contribution	5.3	3.3	58,145	36,203	10,971	10,971	10,971	3,290	0	0	0
3519	McKenzie School District	6/30/2015	Proportion	5.3	2.3	(370,736)	(160,886)	(69,950)	(69,950)	(69,950)	(20,986)	0	0	0
3519	McKenzie School District	6/30/2015	Contribution	5.3	2.3	64,470	27,978	12,164	12,164	12,164	3,650	0	0	0
3519	McKenzie School District	6/30/2014	Proportion	5.4	1.4	(13,708)	(3,552)	(2,539)	(2,539)	(1,013)	0	0	0	0
3519	McKenzie School District	6/30/2014	Contribution	5.4	1.4	(40,131)	(10,403)	(7,432)	(7,432)	(2,971)	0	0	0	0
3519	McKenzie School District	6/30/2013	Contribution	5.6	0.6	(55,105)	(9,840)	(5,905)	(5,905)	0	0	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	5.2	4.2	(239,117)	(193,133)	(45,984)	(45,984)	(45,984)	(45,984)	(9,197)	0	0
3520	Junction City School District 69	6/30/2017	Contribution	5.2	4.2	351,393	283,817	67,576	67,576	67,576	67,576	13,513	0	0
3520	Junction City School District 69	6/30/2016	Proportion	5.3	3.3	(1,851,524)	(1,152,836)	(349,344)	(349,344)	(349,344)	(104,804)	0	0	0
3520	Junction City School District 69	6/30/2016	Contribution	5.3	3.3	416,649	259,423	78,613	78,613	78,613	23,584	0	0	0
3520	Junction City School District 69	6/30/2015	Proportion	5.3	2.3	(1,236,975)	(536,799)	(233,392)	(233,392)	(233,392)	(70,015)	0	0	0
3520	Junction City School District 69	6/30/2015	Contribution	5.3	2.3	210,352	91,285	39,689	39,689	39,689	11,907	0	0	0
3520	Junction City School District 69	6/30/2014	Proportion	5.4	1.4	50,595	13,119	9,369	9,369	3,750	0	0	0	0
3520	Junction City School District 69	6/30/2014	Contribution	5.4	1.4	(118,530)	(30,730)	(21,950)	(21,950)	(8,780)	0	0	0	0
3520	Junction City School District 69	6/30/2013	Contribution	5.6	0.6	108,870	11,665	19,441	11,665	0	0	0	0	0
3522	Lowell School District	6/30/2017	Proportion	5.2	4.2	28,191	22,770	5,421	5,421	5,421	5,421	1,086	0	0
3522	Lowell School District	6/30/2017	Contribution	5.2	4.2	124,763	100,770	23,993	23,993	23,993	23,993	4,798	0	0
3522	Lowell School District	6/30/2016	Proportion	5.3	3.3	(128,036)	(79,720)	(24,158)	(24,158)	(24,158)	(7,246)	0	0	0
3522	Lowell School District	6/30/2016	Contribution	5.3	3.3	103,941	64,717	19,612	19,612	19,612	5,881	0	0	0
3522	Lowell School District	6/30/2015	Proportion	5.3	2.3	(145,509)	(63,144)	(27,455)	(27,455)	(27,455)	(8,234)	0	0	0
3522	Lowell School District	6/30/2015	Contribution	5.3	2.3	27,053	11,741	5,104	5,104	5,104	1,533	0	0	0
3522	Lowell School District	6/30/2014	Proportion	5.4	1.4	40,160	10,412	7,437	7,437	2,975	0	0	0	0
3522	Lowell School District	6/30/2014	Contribution	5.4	1.4	(31,794)	(8,242)	(5,888)	(5,888)	(2,354)	0	0	0	0
3522	Lowell School District	6/30/2013	Contribution	5.6	0.6	21,725	2,330	3,879	2,330	0	0	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	5.2	4.2	251,666	203,269	48,397	48,397	48,397	48,397	9,681	0	0
3524	Oakridge School District	6/30/2017	Contribution	5.2	4.2	130,499	105,403	25,096	25,096	25,096	25,096	5,019	0	0
3524	Oakridge School District	6/30/2016	Proportion	5.3	3.3	(417,545)	(259,981)	(78,782)	(78,782)	(78,782)	(23,635)	0	0	0
3524	Oakridge School District	6/30/2016	Contribution	5.3	3.3	198,166	123,386	37,390	37,390	37,390	11,216	0	0	0
3524	Oakridge School District	6/30/2015	Proportion	5.3	2.3	(223,539)	(97,008)	(42,177)	(42,177)	(42,177)	(12,654)	0	0	0
3524	Oakridge School District	6/30/2015	Contribution	5.3	2.3	134,423	58,334	25,363	25,363	25,363	7,608	0	0	0
3524	Oakridge School District	6/30/2014	Proportion	5.4	1.4	(69,013)	(17,893)	(12,780)	(12,780)	(5,113)	0	0	0	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	1.4	39,525	10,249	7,319	7,319	2,930	0	0	0	0
3524	Oakridge School District	6/30/2013	Contribution	5.6	0.6	21,649	2,319	3,866	2,319	0	0	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	5.2	4.2	(30,449)	(24,593)	(5,856)	(5,856)	(5,856)	(5,856)	(1,169)	0	0
3527	Marcola School District 79	6/30/2017	Contribution	5.2	4.2	87,886	70,985	16,901	16,901	16,901	16,901	3,381	0	0
3527	Marcola School District 79	6/30/2016	Proportion	5.3	3.3	115,515	71,925	21,795	21,795	21,795	6,540	0	0	0
3527	Marcola School District 79	6/30/2016	Contribution	5.3	3.3	47,704	29,702	9,001	9,001	9,001	2,699	0	0	0
3527	Marcola School District 79	6/30/2015	Proportion	5.3	2.3	(30,801)	(13,365)	(5,812)	(5,812)	(5,812)	(1,741)	0	0	0
3527	Marcola School District 79	6/30/2015	Contribution	5.3	2.3	64,482	27,984	12,166	12,166	12,166	3,652	0	0	0
3527	Marcola School District 79	6/30/2014	Proportion	5.4	1.4	(164,912)	(42,756)	(30,539)	(30,539)	(12,217)	0	0	0	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	1.4	(19,493)	(5,053)	(3,610)	(3,610)	(1,443)	0	0	0	0
3527	Marcola School District 79	6/30/2013	Contribution	5.6	0.6	(37,927)	(4,062)	(6,773)	(4,062)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	5.2	4.2	(256,073)	(206,828)	(49,245)	(49,245)	(49,245)	(49,245)	(9,848)	0	0
3533	Triangle Lake Schools	6/30/2017	Contribution	5.2	4.2	54,594	44,095	10,499	10,499	10,499	10,499	2,099	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	5.3	3.3	(141,726)	(88,244)	(26,741)	(26,741)	(26,741)	(8,021)	0	0	0
3533	Triangle Lake Schools	6/30/2016	Contribution	5.3	3.3	81,862	38,518	11,672	11,672	11,672	3,502	0	0	0
3533	Triangle Lake Schools	6/30/2015	Proportion	5.3	2.3	(270,492)	(117,384)	(51,036)	(51,036)	(51,036)	(15,312)	0	0	0
3533	Triangle Lake Schools	6/30/2015	Contribution	5.3	2.3	53,436	23,190	10,082	10,082	10,082	3,026	0	0	0
3533	Triangle Lake Schools	6/30/2014	Proportion	5.4	1.4	19,129	13,665	5,464	5,464	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2014	Contribution	5.4	1.4	(20,302)	(5,262)	(3,760)	(3,760)	(1,502)	0	0	0	0
3533	Triangle Lake Schools	6/30/2013	Contribution	5.6	0.6	2,981	4,970	2,981	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	5.2	4.2	312,842	252,680	60,162	60,162	60,162	60,162	12,032	0	0
3537	Siuslaw School District 97J	6/30/2017	Contribution	5.2	4.2	(317,984)	(256,833)	(61,151)	(61,151)	(61,151)	(61,151)	(12,229)	0	0
3537	Siuslaw School District 97J	6/30/2016	Proportion	5.3	3.3	445,604	277,452	84,076	84,076	84,076	84,076	25,224	0	0
3537	Siuslaw School District 97J	6/30/2016	Contribution	5.3	3.3	(317,231)	(197,521)	(59,855)	(59,855)	(59,855)	(17,956)	0	0	0
3537	Siuslaw School District 97J	6/30/2015	Proportion	5.3	2.3	223,049	96,794	42,085	42,085	42,085	12,624	0	0	0
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	2.3	(173,908)	(75,469)	(32,813)	(32,813)	(32,813)	(9,843)	0	0	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	1.4	(59,265)	(15,365)	(10,975)	(10,975)	(4,390)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	1.4	(42,647)	(11,055)	(7,898)	(7,898)	(3,157)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2013	Contribution	5.6	0.6	18,504	1,984	3,304	1,984	0	0	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	5.2	4.2	4,349,263	3,512,866	836,397	836,397	836,397	836,397	836,397	167,278	0
3579	Lincoln County School District	6/30/2017	Contribution	5.2	4.2	(654,983)	(529,025)	(125,958)	(125,958)	(125,958)	(125,958)	(125,958)	(25,193)	0
3579	Lincoln County School District	6/30/2016	Proportion	5.3	3.3	384,946	239,684	72,631	72,631	72,631	72,631	21,791	0	0
3579	Lincoln County School District	6/30/2016	Contribution	5.3	3.3	(47,136)	(29,348)	(8,894)	(8,894)	(8,894)	(8,894)	(2,666)	0	0
3579	Lincoln County School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Contribution	5.3	2.3	163	70	31	31	31	8	0	0	0
3582	Linn County School District 5	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Contribution	5.4	1.4	515	135	95	95	40	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Contribution	5.3	2.3	1,868	812	352	352	352	108	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	1.4	2,066	534	383	383	151	0	0	0	0
3613	Harris School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Contribution	5.4	1.4	763	199	141	141	58	0	0	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	5.2	4.2	(328,724)	(265,508)	(63,216)	(63,216)	(63,216)	(63,216)	(63,216)	(12,644)	0
3615	Central Linn School District 552C	6/30/2017	Contribution	5.2	4.2	44,258	35,747	8,511	8,511	8,511	8,511	8,511	1,703	0
3615	Central Linn School District 552C	6/30/2016	Proportion	5.3	3.3	(265,060)	(165,038)	(50,011)	(50,011)	(50,011)	(50,011)	(15,005)	0	0
3615	Central Linn School District 552C	6/30/2016	Contribution	5.3	3.3	171,776	106,954	32,411	32,411	32,411	32,411	9,721	0	0
3615	Central Linn School District 552C	6/30/2015	Proportion	5.3	2.3	(554,706)	(240,720)	(104,662)	(104,662)	(104,662)	(31,396)	0	0	0
3615	Central Linn School District 552C	6/30/2015	Contribution	5.3	2.3	140,016	60,762	26,418	26,418	26,418	7,926	0	0	0
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	1.4	32,820	8,508	6,078	6,078	2,430	0	0	0	0
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	1.4	5,183	1,343	960	960	383	0	0	0	0
3615	Central Linn School District 552C	6/30/2013	Contribution	5.6	0.6	(39,123)	(4,193)	(6,986)	(4,193)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	5.2	4.2	565,263	456,559	108,704	108,704	108,704	108,704	108,704	21,743	0
3618	Sweet Home School District 55	6/30/2017	Contribution	5.2	4.2	(862,050)	(696,271)	(165,779)	(165,779)	(165,779)	(165,779)	(165,779)	(33,155)	0
3618	Sweet Home School District 55	6/30/2016	Proportion	5.3	3.3	1,398,054	870,486	263,784	263,784	263,784	263,784	79,134	0	0
3618	Sweet Home School District 55	6/30/2016	Contribution	5.3	3.3	(679,363)	(422,999)	(128,182)	(128,182)	(128,182)	(128,182)	(38,453)	0	0
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	2.3	1,236,320	536,516	233,268	233,268	233,268	69,980	0	0	0
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	2.3	(421,304)	(182,831)	(79,491)	(79,491)	(79,491)	(23,849)	0	0	0
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	1.4	172,499	13,426	13,426	13,426	5,369	0	0	0	0
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	1.4	133,940	34,724	24,804	24,804	9,920	0	0	0	0
3618	Sweet Home School District 55	6/30/2013	Contribution	5.6	0.6	202,375	21,685	36,138	21,685	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2014	Contribution	5.4	1.4	174	46	32	32	14	0	0	0	0
3626	Wyatt School District 63CJ	6/30/2013	Contribution	5.6	0.6	47	7	8	7	0	0	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	5.2	4.2	26,262	21,212	5,050	5,050	5,050	5,050	5,050	1,012	0
3647	Scio School District 95C	6/30/2017	Contribution	5.2	4.2	32,655	26,375	6,280	6,280	6,280	6,280	6,280	1,255	0
3647	Scio School District 95C	6/30/2016	Proportion	5.3	3.3	(977,890)	(608,874)	(184,508)	(184,508)	(184,508)	(184,508)	(55,350)	0	0
3647	Scio School District 95C	6/30/2016	Contribution	5.3	3.3	151,618	94,404	28,607	28,607	28,607	28,607	8,583	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3647	Scio School District 95C	6/30/2015	Proportion	5.3	2.3	(305,677)	(132,652)	(57,675)	(57,675)	(57,675)	(17,302)	0	0	
3647	Scio School District 95C	6/30/2015	Contribution	5.3	2.3	(74,992)	(32,545)	(14,149)	(14,149)	(14,149)	(4,247)	0	0	
3647	Scio School District 95C	6/30/2014	Proportion	5.4	1.4	(86,451)	(22,415)	(16,009)	(16,009)	(6,406)	0	0	0	
3647	Scio School District 95C	6/30/2014	Contribution	5.4	1.4	186,348	48,312	34,509	34,509	13,803	0	0	0	
3647	Scio School District 95C	6/30/2013	Contribution	5.6	0.6	69,874	7,484	12,478	7,484	0	0	0	0	
3665	Santiam Canyon School District	6/30/2017	Proportion	5.2	4.2	558,828	451,361	107,467	107,467	107,467	107,467	107,467	21,493	0
3665	Santiam Canyon School District	6/30/2017	Contribution	5.2	4.2	(270,909)	(218,811)	(52,098)	(52,098)	(52,098)	(52,098)	(52,098)	(10,419)	0
3665	Santiam Canyon School District	6/30/2016	Proportion	5.3	3.3	452,129	281,515	85,307	85,307	85,307	85,307	25,594	0	0
3665	Santiam Canyon School District	6/30/2016	Contribution	5.3	3.3	(194,652)	(121,198)	(36,727)	(36,727)	(36,727)	(36,727)	(11,017)	0	0
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	2.3	373,822	162,226	70,532	70,532	70,532	21,162	0	0	0
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	2.3	(91,940)	(39,899)	(17,347)	(17,347)	(17,347)	(5,205)	0	0	0
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	1.4	(282,619)	(73,271)	(52,337)	(52,337)	(20,934)	0	0	0	0
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	1.4	109,246	28,322	20,231	20,231	8,091	0	0	0	0
3665	Santiam Canyon School District	6/30/2013	Contribution	5.6	0.6	(46,205)	(4,950)	(4,950)	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Contribution	5.3	2.3	81	36	15	15	6	0	0	0	0
3676	Harrisburg High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2014	Contribution	5.4	1.4	1,410	366	261	261	105	0	0	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	5.2	4.2	(993,892)	(802,759)	(191,133)	(191,133)	(191,133)	(191,133)	(191,133)	(38,227)	0
3684	Ontario School District 8C	6/30/2017	Contribution	5.2	4.2	(26,511)	(21,413)	(5,098)	(5,098)	(5,098)	(5,098)	(5,098)	(1,021)	0
3684	Ontario School District 8C	6/30/2016	Proportion	5.3	3.3	(144,555)	(90,005)	(27,275)	(27,275)	(27,275)	(8,180)	0	0	0
3684	Ontario School District 8C	6/30/2016	Contribution	5.3	3.3	(181,212)	(112,830)	(34,191)	(34,191)	(34,191)	(10,257)	0	0	0
3684	Ontario School District 8C	6/30/2015	Proportion	5.3	2.3	(802,879)	(348,418)	(151,487)	(151,487)	(151,487)	(45,444)	0	0	0
3684	Ontario School District 8C	6/30/2015	Contribution	5.3	2.3	(20,840)	(9,044)	(3,932)	(3,932)	(1,180)	0	0	0	0
3684	Ontario School District 8C	6/30/2014	Proportion	5.4	1.4	25,305	6,561	4,686	4,686	1,875	0	0	0	0
3684	Ontario School District 8C	6/30/2014	Contribution	5.4	1.4	68,230	17,690	12,635	12,635	5,055	0	0	0	0
3684	Ontario School District 8C	6/30/2013	Contribution	5.6	0.6	181,738	19,473	32,453	19,473	0	0	0	0	0
3687	Juntura Grade School	6/30/2017	Proportion	5.2	4.2	18,270	3,513	3,513	3,513	3,513	3,513	705	0	0
3687	Juntura Grade School	6/30/2017	Contribution	5.2	4.2	4,900	3,958	942	942	942	942	190	0	0
3687	Juntura Grade School	6/30/2016	Proportion	5.3	3.3	2,040	1,270	385	385	385	115	0	0	0
3687	Juntura Grade School	6/30/2016	Contribution	5.3	3.3	3,315	2,065	625	625	625	190	0	0	0
3687	Juntura Grade School	6/30/2015	Proportion	5.3	2.3	(32,275)	(14,005)	(6,090)	(6,090)	(6,090)	(1,825)	0	0	0
3687	Juntura Grade School	6/30/2015	Contribution	5.3	2.3	5,252	2,279	991	991	297	0	0	0	0
3687	Juntura Grade School	6/30/2014	Proportion	5.4	1.4	18,083	4,687	3,349	3,349	1,338	0	0	0	0
3687	Juntura Grade School	6/30/2014	Contribution	5.4	1.4	(4,514)	(1,170)	(836)	(836)	(334)	0	0	0	0
3687	Juntura Grade School	6/30/2013	Contribution	5.6	0.6	6,336	681	1,131	681	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Contribution	5.4	1.4	75	19	14	14	5	0	0	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	5.2	4.2	(464,697)	(375,332)	(89,365)	(89,365)	(89,365)	(89,365)	(89,365)	(17,872)	0
3694	Nyssa School District 26	6/30/2017	Contribution	5.2	4.2	312,781	252,631	60,150	60,150	60,150	60,150	60,150	12,031	0
3694	Nyssa School District 26	6/30/2016	Proportion	5.3	3.3	(823,597)	(512,805)	(155,396)	(155,396)	(155,396)	(155,396)	(46,617)	0	0
3694	Nyssa School District 26	6/30/2016	Contribution	5.3	3.3	269,510	167,808	50,851	50,851	50,851	15,255	0	0	0
3694	Nyssa School District 26	6/30/2015	Proportion	5.3	2.3	(1,410,164)	(611,957)	(266,069)	(266,069)	(266,069)	(79,819)	0	0	0
3694	Nyssa School District 26	6/30/2015	Contribution	5.3	2.3	220,463	95,672	41,597	41,597	41,597	12,478	0	0	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	1.4	(97,190)	(25,198)	(17,998)	(17,998)	(7,200)	0	0	0	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	1.4	(124,576)	(32,296)	(23,070)	(23,070)	(9,226)	0	0	0	0
3694	Nyssa School District 26	6/30/2013	Contribution	5.6	0.6	38,525	4,130	6,879	4,130	0	0	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	5.2	4.2	81,995	66,227	15,768	15,768	15,768	15,768	3,155	0	0
3696	Annex Elementary School	6/30/2017	Contribution	5.2	4.2	52,932	42,753	10,179	10,179	10,179	10,179	2,037	0	0
3696	Annex Elementary School	6/30/2016	Proportion	5.3	3.3	(49,810)	(31,014)	(9,398)	(9,398)	(9,398)	(2,820)	0	0	0
3696	Annex Elementary School	6/30/2016	Contribution	5.3	3.3	7,777	4,843	1,467	1,467	442	0	0	0	0
3696	Annex Elementary School	6/30/2015	Proportion	5.3	2.3	(124,592)	(54,068)	(23,508)	(23,508)	(7,052)	0	0	0	0
3696	Annex Elementary School	6/30/2015	Contribution	5.3	2.3	19,987	8,674	3,771	3,771	1,132	0	0	0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	1.4	(103)	(27)	(19)	(19)	(8)	0	0	0	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	1.4	(9,740)	(2,524)	(1,804)	(1,804)	(720)	0	0	0	0
3696	Annex Elementary School	6/30/2013	Contribution	5.6	0.6	10,875	1,165	1,942	1,165	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
3707	Adrian School District 61	6/30/2017	Proportion	5.2	4.2	88,887	71,793	17,094	17,094	17,094	17,094	17,094	17,094	17,094	3,417	0
3707	Adrian School District 61	6/30/2017	Contribution	5.2	4.2	92,026	74,329	17,697	17,697	17,697	17,697	17,697	17,697	17,697	3,541	0
3707	Adrian School District 61	6/30/2016	Proportion	5.3	3.3	(242,021)	(150,693)	(45,664)	(45,664)	(45,664)	(45,664)	(45,664)	(45,664)	(45,664)	0	0
3707	Adrian School District 61	6/30/2016	Contribution	5.3	3.3	116,685	72,653	22,016	22,016	22,016	22,016	22,016	22,016	22,016	6,605	0
3707	Adrian School District 61	6/30/2015	Proportion	5.3	2.3	(188,319)	(81,723)	(35,532)	(35,532)	(35,532)	(35,532)	(35,532)	(35,532)	(35,532)	0	0
3707	Adrian School District 61	6/30/2015	Contribution	5.3	2.3	87,113	37,805	16,436	16,436	16,436	16,436	16,436	16,436	16,436	4,933	0
3707	Adrian School District 61	6/30/2014	Proportion	5.4	1.4	1,746	454	323	323	323	323	323	323	323	0	0
3707	Adrian School District 61	6/30/2014	Contribution	5.4	1.4	(18,566)	(4,814)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	0	0
3707	Adrian School District 61	6/30/2013	Contribution	5.6	0.6	16,296	1,746	2,910	1,746	0	0	0	0	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	5.2	4.2	73,793	59,602	14,191	14,191	14,191	14,191	14,191	14,191	14,191	2,838	0
3709	Harper School District 66	6/30/2017	Contribution	5.2	4.2	42,068	33,978	8,090	8,090	8,090	8,090	8,090	8,090	8,090	1,618	0
3709	Harper School District 66	6/30/2016	Proportion	5.3	3.3	(45,932)	(28,600)	(8,666)	(8,666)	(8,666)	(8,666)	(8,666)	(8,666)	(8,666)	(2,602)	0
3709	Harper School District 66	6/30/2016	Contribution	5.3	3.3	77,546	48,284	14,631	14,631	14,631	14,631	14,631	14,631	14,631	4,391	0
3709	Harper School District 66	6/30/2015	Proportion	5.3	2.3	(172,273)	(74,761)	(32,504)	(32,504)	(32,504)	(32,504)	(32,504)	(32,504)	(32,504)	0	0
3709	Harper School District 66	6/30/2015	Contribution	5.3	2.3	13,640	5,918	2,574	2,574	2,574	2,574	2,574	2,574	2,574	0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	1.4	33,570	8,702	6,217	6,217	2,485	0	0	0	0	0	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	1.4	(7,180)	(1,860)	(1,330)	(1,330)	(530)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2013	Contribution	5.6	0.6	30,103	3,223	5,376	3,223	0	0	0	0	0	0	0
3712	W W Jones School	6/30/2017	Proportion	5.2	4.2	(35,347)	(28,549)	(6,798)	(6,798)	(6,798)	(6,798)	(6,798)	(6,798)	(6,798)	(1,357)	0
3712	W W Jones School	6/30/2017	Contribution	5.2	4.2	2,393	1,933	460	460	460	460	460	460	460	93	0
3712	W W Jones School	6/30/2016	Proportion	5.3	3.3	10,752	6,694	2,029	2,029	2,029	2,029	2,029	2,029	2,029	607	0
3712	W W Jones School	6/30/2016	Contribution	5.3	3.3	10	6	2	2	2	2	2	2	2	0	0
3712	W W Jones School	6/30/2015	Proportion	5.3	2.3	(16,938)	(7,350)	(3,196)	(3,196)	(3,196)	(3,196)	(3,196)	(3,196)	(3,196)	0	0
3712	W W Jones School	6/30/2015	Contribution	5.3	2.3	909	393	172	172	49	0	0	0	0	0	0
3712	W W Jones School	6/30/2014	Proportion	5.4	1.4	246	62	46	46	16	0	0	0	0	0	0
3712	W W Jones School	6/30/2014	Contribution	5.4	1.4	(2,608)	(676)	(483)	(483)	(193)	0	0	0	0	0	0
3712	W W Jones School	6/30/2013	Contribution	5.6	0.6	150	15	27	15	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2014	Contribution	5.4	1.4	1,965	509	364	364	145	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2015	Contribution	5.3	2.3	625	271	118	118	118	118	118	118	118	35	0
3720	Silverton RFD	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
3720	Silverton RFD	6/30/2014	Contribution	5.4	1.4	1,013	261	188	188	73	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	1.4	1,083	279	201	201	78	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	5.2	4.2	917,861	741,349	176,512	176,512	176,512	176,512	176,512	176,512	176,512	35,301	0
3729	Jefferson School District 14Cj	6/30/2017	Contribution	5.2	4.2	(350,129)	(282,797)	(67,332)	(67,332)	(67,332)	(67,332)	(67,332)	(67,332)	(67,332)	(13,469)	0
3729	Jefferson School District 14Cj	6/30/2016	Proportion	5.3	3.3	9,157	5,701	1,728	1,728	1,728	1,728	1,728	1,728	1,728	517	0
3729	Jefferson School District 14Cj	6/30/2016	Contribution	5.3	3.3	(283,948)	(176,798)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(16,073)	0
3729	Jefferson School District 14Cj	6/30/2015	Proportion	5.3	2.3	512,366	222,347	96,673	96,673	96,673	96,673	96,673	96,673	96,673	0	0
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	2.3	(237,543)	(103,086)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	0	0
3729	Jefferson School District 14Cj	6/30/2014	Proportion	5.4	1.4	8,692	2,252	1,610	1,610	642	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2014	Contribution	5.4	1.4	(33,466)	(8,678)	(6,197)	(6,197)	(2,481)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2013	Contribution	5.6	0.6	62,268	6,673	11,119	6,673	0	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	5.2	4.2	(103,902)	(83,921)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(3,997)	0
3730	North Marion School District 15	6/30/2017	Contribution	5.2	4.2	(362,812)	(293,040)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(13,952)	0
3730	North Marion School District 15	6/30/2016	Proportion	5.3	3.3	297,692	185,356	56,168	56,168	56,168	56,168	56,168	56,168	56,168	16,852	0
3730	North Marion School District 15	6/30/2016	Contribution	5.3	3.3	(472,315)	(294,083)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	0	0
3730	North Marion School District 15	6/30/2015	Proportion	5.3	2.3	828,680	359,615	156,355	156,355	156,355	156,355	156,355	156,355	156,355	46,905	0
3730	North Marion School District 15	6/30/2015	Contribution	5.3	2.3	(407,868)	(177,000)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3730	North Marion School District 15	6/30/2014	Proportion	5.4	1.4	(50,406)	(13,070)	(9,334)	(9,334)	(3,736)	0	0	0	0
3730	North Marion School District 15	6/30/2014	Contribution	5.4	1.4	(237,292)	(61,520)	(43,943)	(43,943)	(17,577)	0	0	0	0
3730	North Marion School District 15	6/30/2013	Contribution	5.6	0.6	(106,299)	(11,389)	(18,982)	(11,389)	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Contribution	5.4	1.4	416	108	77	77	31	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Contribution	5.2	4.2	11,991,070	9,685,095	2,305,975	2,305,975	2,305,975	2,305,975	2,305,975	461,195	0
3735	Salem-Keizer Public Schools	6/30/2017	Contribution	5.2	4.2	(5,993,817)	(4,841,160)	(1,152,657)	(1,152,657)	(1,152,657)	(1,152,657)	(1,152,657)	(230,532)	0
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	5.3	3.3	10,348,343	6,443,307	1,952,518	1,952,518	1,952,518	1,952,518	585,753	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Contribution	5.3	3.3	(5,624,357)	(3,501,959)	(1,061,199)	(1,061,199)	(1,061,199)	(1,061,199)	(318,362)	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Proportion	5.3	2.3	4,544,576	1,972,175	857,467	857,467	257,241	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	2.3	(2,732,701)	(1,185,889)	(515,604)	(515,604)	(154,681)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	1.4	(7,459,613)	(1,933,973)	(1,381,410)	(1,381,410)	(552,563)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	1.4	52,647,147	13,649,259	9,749,472	9,749,472	3,899,787	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2013	Contribution	5.6	0.6	1,749,488	187,443	312,409	187,443	0	0	0	0	0
3750	St Paul School District	6/30/2017	Proportion	5.2	4.2	(218,549)	(176,520)	(42,029)	(42,029)	(42,029)	(42,029)	(42,029)	(8,404)	0
3750	St Paul School District	6/30/2017	Contribution	5.2	4.2	75,861	61,272	14,589	14,589	14,589	14,589	14,589	2,916	0
3750	St Paul School District	6/30/2016	Proportion	5.3	3.3	(276,711)	(172,291)	(52,210)	(52,210)	(52,210)	(52,210)	(15,661)	0	0
3750	St Paul School District	6/30/2016	Contribution	5.3	3.3	78,622	48,954	14,834	14,834	14,834	14,834	4,452	0	0
3750	St Paul School District	6/30/2015	Proportion	5.3	2.3	(393,828)	(170,907)	(74,307)	(74,307)	(22,293)	0	0	0	0
3750	St Paul School District	6/30/2015	Contribution	5.3	2.3	(13,230)	(5,752)	(5,752)	(5,752)	(1,726)	0	0	0	0
3750	St Paul School District	6/30/2014	Proportion	5.4	1.4	(62,037)	(16,085)	(11,488)	(11,488)	(4,597)	0	0	0	0
3750	St Paul School District	6/30/2014	Contribution	5.4	1.4	22,228	5,764	4,116	4,116	1,648	0	0	0	0
3750	St Paul School District	6/30/2013	Contribution	5.6	0.6	33,801	3,621	6,036	3,621	0	0	0	0	0
3759	Eldredge Elementary	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3759	Eldredge Elementary	6/30/2014	Contribution	5.4	1.4	749	193	139	139	54	0	0	0	0
3760	West Stayton School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Contribution	5.4	1.4	786	202	146	146	56	0	0	0	0
3761	Bethany Elementary	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Contribution	5.4	1.4	329	85	61	61	24	0	0	0	0
3769	Scotts Mills School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2015	Contribution	5.3	2.3	708	306	134	134	134	38	0	0	0
3769	Scotts Mills School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2014	Contribution	5.4	1.4	1,004	260	186	186	74	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3771	Gervais Elementary School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	1.4	553	145	102	102	43	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2015	Contribution	5.3	2.3	1,706	740	322	322	322	96	0	0	0
3772	Stayton School District 77J	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	1.4	2,512	652	465	465	187	0	0	0	0
3772	Stayton School District 77J	6/30/2013	Contribution	5.6	0.6	72	7	13	7	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	5.2	4.2	(418,779)	(338,245)	(80,534)	(80,534)	(80,534)	(80,534)	(80,534)	(16,109)	0
3780	Mt Angel School District 91	6/30/2017	Contribution	5.2	4.2	420,485	339,623	80,862	80,862	80,862	80,862	80,862	16,175	0
3780	Mt Angel School District 91	6/30/2016	Proportion	5.3	3.3	(171,516)	(106,792)	(32,362)	(32,362)	(32,362)	(32,362)	(9,706)	0	0
3780	Mt Angel School District 91	6/30/2016	Contribution	5.3	3.3	209,630	130,524	39,553	39,553	39,553	39,553	11,865	0	0
3780	Mt Angel School District 91	6/30/2015	Proportion	5.3	2.3	(233,015)	(101,120)	(43,965)	(43,965)	(43,965)	(13,190)	0	0	0
3780	Mt Angel School District 91	6/30/2015	Contribution	5.3	2.3	59,593	11,244	25,861	11,244	11,244	3,373	0	0	0
3780	Mt Angel School District 91	6/30/2014	Proportion	5.4	1.4	1,326	342	246	246	96	0	0	0	0
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	1.4	176,715	45,815	32,725	32,725	13,090	0	0	0	0
3780	Mt Angel School District 91	6/30/2013	Contribution	5.6	0.6	96,189	10,304	17,177	10,304	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	1.4	1,468	380	272	272	108	0	0	0	0
3786	Woodburn School District	6/30/2017	Proportion	5.2	4.2	(3,481,419)	(2,811,915)	(669,504)	(669,504)	(669,504)	(669,504)	(669,504)	(133,899)	0
3786	Woodburn School District	6/30/2017	Contribution	5.2	4.2	1,625,111	1,312,590	312,521	312,521	312,521	312,521	62,506	0	0
3786	Woodburn School District	6/30/2016	Proportion	5.3	3.3	(4,212,801)	(2,623,065)	(794,868)	(794,868)	(794,868)	(794,868)	(238,461)	0	0
3786	Woodburn School District	6/30/2016	Contribution	5.3	3.3	1,549,339	964,683	292,328	292,328	292,328	292,328	87,699	0	0
3786	Woodburn School District	6/30/2015	Proportion	5.3	2.3	(3,159,024)	(1,370,898)	(596,042)	(596,042)	(596,042)	(178,814)	0	0	0
3786	Woodburn School District	6/30/2015	Contribution	5.3	2.3	1,161,741	504,153	219,196	219,196	219,196	65,761	0	0	0
3786	Woodburn School District	6/30/2014	Proportion	5.4	1.4	(456,695)	(118,403)	(84,573)	(84,573)	(33,830)	0	0	0	0
3786	Woodburn School District	6/30/2014	Contribution	5.4	1.4	69,406	17,994	12,853	12,853	5,141	0	0	0	0
3786	Woodburn School District	6/30/2013	Contribution	5.6	0.6	(503,167)	(53,912)	(89,851)	(53,912)	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Contribution	5.3	2.3	1,090	472	206	206	206	60	0	0	0
3794	Detroit School District 123J	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2014	Contribution	5.4	1.4	889	229	165	165	64	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Contribution	5.3	2.3	1,235	536	233	233	233	70	0	0	0
3804	Monitor School District 142J	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2014	Contribution	5.4	1.4	74	18	14	14	4	0	0	0	0
3804	Monitor School District 142J	6/30/2013	Contribution	5.6	0.6	48	3	9	3	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2015	Contribution	5.3	2.3	234	102	44	44	44	14	0	0	0
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	1.4	797	205	148	148	57	0	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	5.2	4.2	537,602	434,217	103,385	103,385	103,385	103,385	103,385	20,677	0
3809	Morrow County Schools	6/30/2017	Contribution	5.2	4.2	(45,721)	(36,929)	(8,792)	(8,792)	(8,792)	(8,792)	(1,761)	0	0
3809	Morrow County Schools	6/30/2016	Proportion	5.3	3.3	(196,255)	(122,197)	(37,029)	(37,029)	(37,029)	(37,029)	(11,110)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3809	Morrow County Schools	6/30/2016	Contribution	5.3	3.3	2,820	1,756	532	532	532	532	160	0	0
3809	Morrow County Schools	6/30/2015	Proportion	5.3	2.3	(376,757)	(163,499)	(71,086)	(71,086)	(71,086)	(71,086)	(21,327)	0	0
3809	Morrow County Schools	6/30/2015	Contribution	5.3	2.3	37,274	16,175	7,033	7,033	7,033	2,109	0	0	0
3809	Morrow County Schools	6/30/2014	Proportion	5.4	1.4	(212,442)	(55,078)	(39,341)	(39,341)	(15,737)	0	0	0	0
3809	Morrow County Schools	6/30/2014	Contribution	5.4	1.4	(18,782)	(4,870)	(3,478)	(3,478)	(1,392)	0	0	0	0
3809	Morrow County Schools	6/30/2013	Contribution	5.6	0.6	(188,384)	(20,184)	(33,640)	(20,184)	0	0	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	5.2	4.2	18,839,236	15,216,306	3,622,930	3,622,930	3,622,930	3,622,930	3,622,930	724,586	0
3818	Portland Public Schools	6/30/2017	Contribution	5.2	4.2	(31,774,955)	(25,664,387)	(6,110,568)	(6,110,568)	(6,110,568)	(6,110,568)	(6,110,568)	(1,222,115)	0
3818	Portland Public Schools	6/30/2016	Proportion	5.3	3.3	60,227,102	37,499,894	11,363,604	11,363,604	11,363,604	11,363,604	3,409,082	0	0
3818	Portland Public Schools	6/30/2016	Contribution	5.3	3.3	(21,483,250)	(13,376,364)	(4,053,443)	(4,053,443)	(4,053,443)	(4,053,443)	(1,216,035)	0	0
3818	Portland Public Schools	6/30/2015	Proportion	5.3	2.3	71,721,564	31,124,451	13,532,371	13,532,371	13,532,371	4,059,709	0	0	0
3818	Portland Public Schools	6/30/2015	Contribution	5.3	2.3	(13,489,303)	(5,853,847)	(2,545,152)	(2,545,152)	(2,545,152)	(763,543)	0	0	0
3818	Portland Public Schools	6/30/2014	Proportion	5.4	1.4	958,521	248,505	177,504	177,504	71,001	0	0	0	0
3818	Portland Public Schools	6/30/2014	Contribution	5.4	1.4	(3,019,324)	(782,788)	(559,134)	(559,134)	(223,654)	0	0	0	0
3818	Portland Public Schools	6/30/2013	Contribution	5.6	0.6	2,320,710	248,650	414,412	248,650	0	0	0	0	0
3820	Parkrose School District	6/30/2017	Proportion	5.2	4.2	(1,557,558)	(1,258,028)	(299,530)	(299,530)	(299,530)	(299,530)	(299,530)	(59,908)	0
3820	Parkrose School District	6/30/2017	Contribution	5.2	4.2	846,356	683,595	162,761	162,761	162,761	162,761	162,761	32,551	0
3820	Parkrose School District	6/30/2016	Proportion	5.3	3.3	(3,109,429)	(1,936,059)	(586,685)	(586,685)	(586,685)	(586,685)	(176,004)	0	0
3820	Parkrose School District	6/30/2016	Contribution	5.3	3.3	814,443	507,107	153,668	153,668	153,668	153,668	46,103	0	0
3820	Parkrose School District	6/30/2015	Proportion	5.3	2.3	(2,996,190)	(1,300,233)	(565,319)	(565,319)	(169,595)	0	0	0	0
3820	Parkrose School District	6/30/2015	Contribution	5.3	2.3	724,539	314,424	136,705	136,705	136,705	41,014	0	0	0
3820	Parkrose School District	6/30/2014	Proportion	5.4	1.4	(764,034)	(198,082)	(141,488)	(141,488)	(56,594)	0	0	0	0
3820	Parkrose School District	6/30/2014	Contribution	5.4	1.4	(218,256)	(56,584)	(40,418)	(40,418)	(16,166)	0	0	0	0
3820	Parkrose School District	6/30/2013	Contribution	5.6	0.6	(145,421)	(15,581)	(25,968)	(15,581)	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Contribution	5.3	2.3	4,042	1,753	763	763	763	227	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	1.4	4,486	1,162	831	831	331	0	0	0	0
3821	Gresham Grade School District 4	6/30/2013	Contribution	5.6	0.6	2,359	254	421	254	0	0	0	0	0
3823	Orient School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Contribution	5.3	2.3	800	347	151	151	151	45	0	0	0
3823	Orient School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2014	Contribution	5.4	1.4	2,782	722	515	515	207	0	0	0	0
3824	Reynolds School District	6/30/2017	Proportion	5.2	4.2	(2,819,323)	(2,277,145)	(542,178)	(542,178)	(542,178)	(542,178)	(542,178)	(108,433)	0
3824	Reynolds School District	6/30/2017	Contribution	5.2	4.2	(3,048,922)	(2,462,591)	(586,331)	(586,331)	(586,331)	(586,331)	(586,331)	(117,267)	0
3824	Reynolds School District	6/30/2016	Proportion	5.3	3.3	6,948,363	4,326,339	1,311,012	1,311,012	1,311,012	1,311,012	393,303	0	0
3824	Reynolds School District	6/30/2016	Contribution	5.3	3.3	(4,080,868)	(2,540,918)	(769,975)	(769,975)	(769,975)	(769,975)	(230,993)	0	0
3824	Reynolds School District	6/30/2015	Proportion	5.3	2.3	5,540,447	2,404,346	1,045,367	1,045,367	1,045,367	313,612	0	0	0
3824	Reynolds School District	6/30/2015	Contribution	5.3	2.3	(2,368,167)	(1,027,695)	(446,824)	(446,824)	(446,824)	(134,047)	0	0	0
3824	Reynolds School District	6/30/2014	Proportion	5.4	1.4	(210,956)	(54,692)	(39,066)	(39,066)	(15,626)	0	0	0	0
3824	Reynolds School District	6/30/2014	Contribution	5.4	1.4	(248,642)	(64,462)	(46,045)	(46,045)	(18,417)	0	0	0	0
3824	Reynolds School District	6/30/2013	Contribution	5.6	0.6	60,288	6,458	10,766	6,458	0	0	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	5.2	4.2	(423,059)	(341,701)	(81,358)	(81,358)	(81,358)	(81,358)	(81,358)	(16,269)	0
3842	Corbett School District 39	6/30/2017	Contribution	5.2	4.2	201,110	162,435	38,675	38,675	38,675	38,675	7,735	0	0
3842	Corbett School District 39	6/30/2016	Proportion	5.3	3.3	(58,050)	(36,144)	(10,953)	(10,953)	(10,953)	(10,953)	(3,285)	0	0
3842	Corbett School District 39	6/30/2016	Contribution	5.3	3.3	258,623	161,029	48,797	48,797	48,797	14,638	0	0	0
3842	Corbett School District 39	6/30/2015	Proportion	5.3	2.3	832,319	361,196	157,041	157,041	157,041	47,114	0	0	0
3842	Corbett School District 39	6/30/2015	Contribution	5.3	2.3	298,912	129,718	56,398	56,398	56,398	16,922	0	0	0
3842	Corbett School District 39	6/30/2014	Proportion	5.4	1.4	151,577	39,297	28,070	28,070	11,227	0	0	0	0
3842	Corbett School District 39	6/30/2014	Contribution	5.4	1.4	281,027	72,859	52,042	52,042	20,817	0	0	0	0
3842	Corbett School District 39	6/30/2013	Contribution	5.6	0.6	187,561	20,096	33,493	20,096	0	0	0	0	0
3843	David Douglas School District	6/30/2017	Proportion	5.2	4.2	(897,744)	(725,101)	(172,643)	(172,643)	(172,643)	(172,643)	(172,643)	(34,529)	0
3843	David Douglas School District	6/30/2017	Contribution	5.2	4.2	1,610,027	1,300,406	309,621	309,621	309,621	309,621	61,922	0	0
3843	David Douglas School District	6/30/2016	Proportion	5.3	3.3	(4,296,373)	(2,675,101)	(810,636)	(810,636)	(810,636)	(810,636)	(243,193)	0	0
3843	David Douglas School District	6/30/2016	Contribution	5.3	3.3	2,190,137	1,363,671	413,233	413,233	413,233	123,972	0	0	0
3843	David Douglas School District	6/30/2015	Proportion	5.3	2.3	(5,268,858)	(2,286,486)	(994,124)	(994,124)	(994,124)	(298,238)	0	0	0
3843	David Douglas School District	6/30/2015	Contribution	5.3	2.3	1,795,277	779,081	338,732	338,732	101,617	0	0	0	0
3843	David Douglas School District	6/30/2014	Proportion	5.4	1.4	1,861,146	482,518	344,657	344,657	137,861	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3843	David Douglas School District	6/30/2014	Contribution	5.4	1.4	42,477	11,013	7,866	7,866	3,147	0	0	0	0
3843	David Douglas School District	6/30/2013	Contribution	5.6	0.6	(191,832)	(20,552)	(34,256)	(20,552)	0	0	0	0	0
3847	Riverdale School	6/30/2017	Proportion	5.2	4.2	228,526	184,579	43,947	43,947	43,947	43,947	43,947	8,791	0
3847	Riverdale School	6/30/2017	Contribution	5.2	4.2	(112,939)	(91,220)	(21,719)	(21,719)	(21,719)	(21,719)	(21,719)	(4,344)	0
3847	Riverdale School	6/30/2016	Proportion	5.3	3.3	434,064	270,266	81,899	81,899	81,899	81,899	24,569	0	0
3847	Riverdale School	6/30/2016	Contribution	5.3	3.3	(193,896)	(120,728)	(36,584)	(36,584)	(36,584)	(36,584)	(10,976)	0	0
3847	Riverdale School	6/30/2015	Proportion	5.3	2.3	400,248	173,694	75,518	75,518	75,518	22,658	0	0	0
3847	Riverdale School	6/30/2015	Contribution	5.3	2.3	(112,754)	(48,932)	(21,274)	(21,274)	(21,274)	(6,384)	0	0	0
3847	Riverdale School	6/30/2014	Proportion	5.4	1.4	14,191	3,679	2,628	2,628	1,051	0	0	0	0
3847	Riverdale School	6/30/2014	Contribution	5.4	1.4	12,711	3,295	2,354	2,354	941	0	0	0	0
3847	Riverdale School	6/30/2013	Contribution	5.6	0.6	57,267	6,137	10,226	6,137	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Contribution	5.3	2.3	3,451	1,498	651	651	651	196	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	1.4	1,723	447	319	319	128	0	0	0	0
3850	Dallas School District	6/30/2017	Proportion	5.2	4.2	(549,105)	(443,508)	(105,597)	(105,597)	(105,597)	(105,597)	(105,597)	(21,120)	0
3850	Dallas School District	6/30/2017	Contribution	5.2	4.2	817,953	660,654	157,299	157,299	157,299	157,299	157,299	31,458	0
3850	Dallas School District	6/30/2016	Proportion	5.3	3.3	(1,089,247)	(678,211)	(205,518)	(205,518)	(205,518)	(205,518)	(61,657)	0	0
3850	Dallas School District	6/30/2016	Contribution	5.3	3.3	908,204	565,486	171,359	171,359	171,359	51,409	0	0	0
3850	Dallas School District	6/30/2015	Proportion	5.3	2.3	(1,505,696)	(653,414)	(284,094)	(284,094)	(284,094)	(85,226)	0	0	0
3850	Dallas School District	6/30/2015	Contribution	5.3	2.3	697,370	302,633	131,579	131,579	131,579	39,475	0	0	0
3850	Dallas School District	6/30/2014	Proportion	5.4	1.4	15,098	10,786	4,312	4,312	0	0	0	0	0
3850	Dallas School District	6/30/2014	Contribution	5.4	1.4	43,419	11,255	8,041	8,041	3,214	0	0	0	0
3850	Dallas School District	6/30/2013	Contribution	5.6	0.6	394,792	42,297	70,499	42,297	0	0	0	0	0
3859	Central School District 13J	6/30/2017	Proportion	5.2	4.2	1,455,656	1,175,722	279,934	279,934	279,934	279,934	279,934	55,986	0
3859	Central School District 13J	6/30/2017	Contribution	5.2	4.2	(756,752)	(611,223)	(145,529)	(145,529)	(145,529)	(145,529)	(145,529)	(29,107)	0
3859	Central School District 13J	6/30/2016	Proportion	5.3	3.3	2,212,749	1,377,749	417,500	417,500	417,500	417,500	125,249	0	0
3859	Central School District 13J	6/30/2016	Contribution	5.3	3.3	(1,061,417)	(660,883)	(200,267)	(200,267)	(200,267)	(200,267)	(60,882)	0	0
3859	Central School District 13J	6/30/2015	Proportion	5.3	2.3	1,211,511	525,750	228,587	228,587	228,587	68,576	0	0	0
3859	Central School District 13J	6/30/2015	Contribution	5.3	2.3	(674,825)	(292,850)	(127,325)	(127,325)	(127,325)	(38,200)	0	0	0
3859	Central School District 13J	6/30/2014	Proportion	5.4	1.4	229,173	59,417	42,439	42,439	16,978	0	0	0	0
3859	Central School District 13J	6/30/2014	Contribution	5.4	1.4	(157,729)	(40,893)	(29,209)	(29,209)	(11,684)	0	0	0	0
3859	Central School District 13J	6/30/2013	Contribution	5.6	0.6	89,716	9,611	16,021	9,611	0	0	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	5.2	4.2	(175,617)	(141,845)	(33,772)	(33,772)	(33,772)	(33,772)	(33,772)	(6,757)	0
3865	Perrydale School District 21	6/30/2017	Contribution	5.2	4.2	113,524	91,692	21,832	21,832	21,832	21,832	4,364	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	5.3	3.3	(339,166)	(211,178)	(63,994)	(63,994)	(63,994)	(63,994)	(19,196)	0	0
3865	Perrydale School District 21	6/30/2016	Contribution	5.3	3.3	67,270	41,886	12,692	12,692	12,692	3,810	0	0	0
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	2.3	(105,160)	(45,634)	(19,842)	(19,842)	(19,842)	(5,950)	0	0	0
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	2.3	25,775	11,186	4,863	4,863	4,863	1,460	0	0	0
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	1.4	(122,435)	(31,743)	(22,673)	(22,673)	(9,070)	0	0	0	0
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	1.4	9,812	2,544	1,817	1,817	727	0	0	0	0
3865	Perrydale School District 21	6/30/2013	Contribution	5.6	0.6	(20,417)	(2,187)	(3,646)	(2,187)	0	0	0	0	0
3887	Falls City School District	6/30/2017	Proportion	5.2	4.2	(151,372)	(122,262)	(29,110)	(29,110)	(29,110)	(29,110)	(29,110)	(5,822)	0
3887	Falls City School District	6/30/2017	Contribution	5.2	4.2	(68,002)	(54,925)	(13,077)	(13,077)	(13,077)	(13,077)	(13,077)	(2,617)	0
3887	Falls City School District	6/30/2016	Proportion	5.3	3.3	412,712	256,972	77,870	77,870	77,870	23,362	0	0	0
3887	Falls City School District	6/30/2016	Contribution	5.3	3.3	(75,096)	(46,758)	(14,169)	(14,169)	(14,169)	(4,251)	0	0	0
3887	Falls City School District	6/30/2015	Proportion	5.3	2.3	63,027	27,351	11,892	11,892	3,567	0	0	0	0
3887	Falls City School District	6/30/2015	Contribution	5.3	2.3	(23,482)	(10,189)	(4,431)	(4,431)	(4,431)	(1,327)	0	0	0
3887	Falls City School District	6/30/2014	Proportion	5.4	1.4	9,092	2,356	1,684	1,684	672	0	0	0	0
3887	Falls City School District	6/30/2014	Contribution	5.4	1.4	(6,477)	(1,681)	(1,199)	(1,199)	(482)	0	0	0	0
3887	Falls City School District	6/30/2013	Contribution	5.6	0.6	(1,219)	(129)	(218)	(129)	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	1.4	336	88	62	62	26	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	5.2	4.2	754,862	609,696	145,166	145,166	145,166	145,166	145,166	29,032	0
3902	Tillamook Public Schools	6/30/2017	Contribution	5.2	4.2	(842,481)	(680,465)	(162,016)	(162,016)	(162,016)	(162,016)	(162,016)	(32,401)	0
3902	Tillamook Public Schools	6/30/2016	Proportion	5.3	3.3	1,305,201	812,673	246,264	246,264	246,264	246,264	73,881	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
3902	Tillamook Public Schools	6/30/2016	Contribution	5.3	3.3	(623,888)	(388,458)	(117,715)	(117,715)	(117,715)	(117,715)	(35,313)	0	0
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	2.3	1,372,981	595,822	259,053	259,053	259,053	77,716	0	0	0
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	2.3	(387,351)	(168,096)	(73,085)	(73,085)	(73,085)	(21,926)	0	0	0
3902	Tillamook Public Schools	6/30/2014	Proportion	5.4	1.4	62,042	16,086	11,489	11,489	4,597	0	0	0	0
3902	Tillamook Public Schools	6/30/2014	Contribution	5.4	1.4	(55,184)	(14,308)	(10,219)	(10,219)	(4,089)	0	0	0	0
3902	Tillamook Public Schools	6/30/2013	Contribution	5.6	0.6	106,849	11,449	19,080	11,449	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	5.2	4.2	(724,547)	(585,211)	(139,336)	(139,336)	(139,336)	(139,336)	(139,336)	(27,867)	0
3920	Neah-Kah-Nie School District	6/30/2017	Contribution	5.2	4.2	355,994	287,534	68,460	68,460	68,460	68,460	68,460	13,694	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	5.3	3.3	(1,028,894)	(640,632)	(194,131)	(194,131)	(194,131)	(194,131)	(58,239)	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Contribution	5.3	3.3	280,917	174,911	53,003	53,003	53,003	53,003	15,902	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	2.3	(964,623)	(418,611)	(182,004)	(182,004)	(182,004)	(54,603)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	2.3	177,344	76,961	33,461	33,461	33,461	10,039	0	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Proportion	5.4	1.4	(83,082)	(21,538)	(15,386)	(15,386)	(6,152)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Contribution	5.4	1.4	(43,230)	(11,206)	(8,006)	(8,006)	(3,200)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2013	Contribution	5.6	0.6	93,907	10,062	16,769	10,062	0	0	0	0	0
3927	Echo School District	6/30/2017	Proportion	5.2	4.2	(23,734)	(19,170)	(4,564)	(4,564)	(4,564)	(4,564)	(4,564)	(914)	0
3927	Echo School District	6/30/2017	Contribution	5.2	4.2	(5,806)	(4,689)	(1,117)	(1,117)	(1,117)	(1,117)	(1,117)	(221)	0
3927	Echo School District	6/30/2016	Proportion	5.3	3.3	55,150	34,338	10,406	10,406	10,406	3,120	0	0	0
3927	Echo School District	6/30/2016	Contribution	5.3	3.3	(62,543)	(38,941)	(11,801)	(11,801)	(11,801)	(3,538)	0	0	0
3927	Echo School District	6/30/2015	Proportion	5.3	2.3	96,746	41,984	18,254	18,254	18,254	5,476	0	0	0
3927	Echo School District	6/30/2015	Contribution	5.3	2.3	(55,217)	(23,963)	(10,418)	(10,418)	(10,418)	(3,127)	0	0	0
3927	Echo School District	6/30/2014	Proportion	5.4	1.4	(35,616)	(9,232)	(6,596)	(6,596)	(2,636)	0	0	0	0
3927	Echo School District	6/30/2014	Contribution	5.4	1.4	(4,304)	(1,116)	(797)	(797)	(319)	0	0	0	0
3927	Echo School District	6/30/2013	Contribution	5.6	0.6	3,967	708	427	427	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	5.2	4.2	(473,600)	(382,523)	(91,077)	(91,077)	(91,077)	(91,077)	(91,077)	(18,215)	0
3928	Umatilla School District 6R	6/30/2017	Contribution	5.2	4.2	(144,552)	(116,754)	(27,798)	(27,798)	(27,798)	(27,798)	(27,798)	(5,562)	0
3928	Umatilla School District 6R	6/30/2016	Proportion	5.3	3.3	(907,772)	(565,216)	(171,278)	(171,278)	(171,278)	(171,278)	(51,382)	0	0
3928	Umatilla School District 6R	6/30/2016	Contribution	5.3	3.3	20,648	12,856	3,896	3,896	3,896	1,168	0	0	0
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	2.3	(474,018)	(205,707)	(89,437)	(89,437)	(89,437)	(26,833)	0	0	0
3928	Umatilla School District 6R	6/30/2015	Contribution	5.3	2.3	(49,974)	(21,687)	(9,429)	(9,429)	(9,429)	(2,829)	0	0	0
3928	Umatilla School District 6R	6/30/2014	Proportion	5.4	1.4	33,820	8,768	6,263	6,263	2,505	0	0	0	0
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	1.4	(66,408)	(17,216)	(12,298)	(12,298)	(4,918)	0	0	0	0
3928	Umatilla School District 6R	6/30/2013	Contribution	5.6	0.6	142,784	15,299	25,497	15,299	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2015	Contribution	5.3	2.3	1,137	492	215	215	215	62	0	0	0
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	1.4	488	128	90	90	38	0	0	0	0
3931	Pendleton School District 16R	6/30/2017	Proportion	5.2	4.2	2,260,103	1,825,468	434,635	434,635	434,635	434,635	434,635	86,928	0
3931	Pendleton School District 16R	6/30/2017	Contribution	5.2	4.2	(1,334,234)	(1,077,651)	(256,583)	(256,583)	(256,583)	(256,583)	(256,583)	(51,319)	0
3931	Pendleton School District 16R	6/30/2016	Proportion	5.3	3.3	1,377,013	857,385	259,814	259,814	259,814	77,943	0	0	0
3931	Pendleton School District 16R	6/30/2016	Contribution	5.3	3.3	(983,392)	(612,300)	(185,546)	(185,546)	(185,546)	(55,662)	0	0	0
3931	Pendleton School District 16R	6/30/2015	Proportion	5.3	2.3	1,394,746	605,266	263,160	263,160	263,160	78,946	0	0	0
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	2.3	(736,984)	(319,822)	(139,054)	(139,054)	(139,054)	(41,714)	0	0	0
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	1.4	533,055	138,199	98,714	98,714	39,485	0	0	0	0
3931	Pendleton School District 16R	6/30/2014	Contribution	5.4	1.4	(231,800)	(60,096)	(42,926)	(42,926)	(17,170)	0	0	0	0
3931	Pendleton School District 16R	6/30/2013	Contribution	5.6	0.6	110,441	11,831	19,722	11,831	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2017	Proportion	5.2	4.2	(703,387)	(568,120)	(135,267)	(135,267)	(135,267)	(135,267)	(135,267)	(27,052)	0
3935	Athena-Weston School District 29Rj	6/30/2017	Contribution	5.2	4.2	97,238	78,538	18,700	18,700	18,700	18,700	3,738	0	0
3935	Athena-Weston School District 29Rj	6/30/2016	Proportion	5.3	3.3	(268,985)	(167,481)	(50,752)	(50,752)	(50,752)	(15,225)	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2016	Contribution	5.3	3.3	92,120	57,358	17,381	17,381	17,381	5,215	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2015	Proportion	5.3	2.3	(264,039)	(114,582)	(49,819)	(49,819)	(49,819)	(14,944)	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2015	Contribution	5.3	2.3	122,114	52,994	23,040	23,040	23,040	6,914	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2014	Proportion	5.4	1.4	39,254	10,178	7,269	7,269	2,909	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2014	Contribution	5.4	1.4	(2,614)	(678)	(484)	(484)	(194)	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2013	Contribution	5.6	0.6	54,522	5,842	9,736	5,842	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Contribution	5.3	2.3	2,529	1,098	477	477	477	144	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution	5.4	1.4	739	191	137	137	54	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2013	Contribution	5.6	0.6	593	63	106	63	0	0	0	0	0
3942	Stanfield School District	6/30/2017	Proportion	5.2	4.2	573,414	463,142	110,272	110,272	110,272	110,272	110,272	22,054	0
3942	Stanfield School District	6/30/2017	Contribution	5.2	4.2	(214,571)	(173,307)	(41,264)	(41,264)	(41,264)	(41,264)	(41,264)	(8,251)	0
3942	Stanfield School District	6/30/2016	Proportion	5.3	3.3	(294,541)	(183,393)	(55,574)	(55,574)	(55,574)	(55,574)	(16,671)	0	0
3942	Stanfield School District	6/30/2016	Contribution	5.3	3.3	(124,050)	(77,238)	(23,406)	(23,406)	(23,406)	(23,406)	(7,020)	0	0
3942	Stanfield School District	6/30/2015	Proportion	5.3	2.3	302,164	131,128	57,012	57,012	57,012	17,104	0	0	0
3942	Stanfield School District	6/30/2015	Contribution	5.3	2.3	(154,282)	(66,952)	(29,110)	(29,110)	(29,110)	(8,732)	0	0	0
3942	Stanfield School District	6/30/2014	Proportion	5.4	1.4	(75,501)	(19,573)	(13,982)	(13,982)	(5,591)	0	0	0	0
3942	Stanfield School District	6/30/2014	Contribution	5.4	1.4	27,301	7,077	5,056	5,056	2,021	0	0	0	0
3942	Stanfield School District	6/30/2013	Contribution	5.6	0.6	(32,917)	(3,527)	(5,878)	(3,527)	0	0	0	0	0
3944	Ukiah School	6/30/2017	Proportion	5.2	4.2	(7,786)	(6,289)	(1,497)	(1,497)	(1,497)	(1,497)	(1,497)	(301)	0
3944	Ukiah School	6/30/2017	Contribution	5.2	4.2	36,008	29,083	6,925	6,925	6,925	6,925	1,383	0	0
3944	Ukiah School	6/30/2016	Proportion	5.3	3.3	(77,763)	(48,419)	(14,672)	(14,672)	(14,672)	(14,672)	(4,403)	0	0
3944	Ukiah School	6/30/2016	Contribution	5.3	3.3	41,115	25,599	7,758	7,758	7,758	2,325	0	0	0
3944	Ukiah School	6/30/2015	Proportion	5.3	2.3	(58,621)	(25,438)	(11,061)	(11,061)	(11,061)	(3,316)	0	0	0
3944	Ukiah School	6/30/2015	Contribution	5.3	2.3	(1,407)	(612)	(265)	(265)	(82)	0	0	0	0
3944	Ukiah School	6/30/2014	Proportion	5.4	1.4	(43,602)	(11,306)	(8,074)	(8,074)	(3,232)	0	0	0	0
3944	Ukiah School	6/30/2014	Contribution	5.4	1.4	(3,649)	(945)	(676)	(676)	(269)	0	0	0	0
3944	Ukiah School	6/30/2013	Contribution	5.6	0.6	(5,393)	(578)	(963)	(578)	0	0	0	0	0
3957	Helix School District	6/30/2017	Proportion	5.2	4.2	(91,465)	(73,876)	(17,589)	(17,589)	(17,589)	(17,589)	(17,589)	(3,520)	0
3957	Helix School District	6/30/2017	Contribution	5.2	4.2	40,003	32,310	7,693	7,693	7,693	7,693	1,538	0	0
3957	Helix School District	6/30/2016	Proportion	5.3	3.3	(61,269)	(38,149)	(11,560)	(11,560)	(11,560)	(3,469)	0	0	0
3957	Helix School District	6/30/2016	Contribution	5.3	3.3	40,792	25,398	7,697	7,697	7,697	2,307	0	0	0
3957	Helix School District	6/30/2015	Proportion	5.3	2.3	(30,184)	(13,099)	(5,695)	(5,695)	(1,709)	0	0	0	0
3957	Helix School District	6/30/2015	Contribution	5.3	2.3	28,424	12,335	5,363	5,363	1,609	0	0	0	0
3957	Helix School District	6/30/2014	Proportion	5.4	1.4	(22,470)	(5,826)	(4,161)	(4,161)	(1,665)	0	0	0	0
3957	Helix School District	6/30/2014	Contribution	5.4	1.4	7,430	1,926	1,376	1,376	550	0	0	0	0
3957	Helix School District	6/30/2013	Contribution	5.6	0.6	10,402	1,112	1,858	1,112	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	5.2	4.2	124,621	100,655	23,966	23,966	23,966	23,966	4,791	0	0
3958	Pilot Rock School District 2R	6/30/2017	Contribution	5.2	4.2	(74,966)	(60,549)	(14,417)	(14,417)	(14,417)	(14,417)	(2,881)	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	5.3	3.3	(189,638)	(118,076)	(35,781)	(35,781)	(35,781)	(10,733)	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Contribution	5.3	3.3	(41,954)	(26,122)	(7,916)	(7,916)	(7,916)	(2,374)	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Proportion	5.3	2.3	24,516	10,638	4,626	4,626	1,386	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	2.3	(42,901)	(18,616)	(8,095)	(8,095)	(2,426)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	1.4	78,500	20,352	14,537	14,537	5,815	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	1.4	(10,061)	(2,609)	(1,863)	(1,863)	(746)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2013	Contribution	5.6	0.6	55,021	5,896	9,825	5,896	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	1.4	2,674	694	495	495	199	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	5.2	4.2	789,630	637,778	151,852	151,852	151,852	151,852	151,852	30,370	0
3965	La Grande Public Schools	6/30/2017	Contribution	5.2	4.2	(388,000)	(313,385)	(74,615)	(74,615)	(74,615)	(74,615)	(14,925)	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	5.3	3.3	(145,939)	(90,867)	(27,536)	(27,536)	(27,536)	(8,259)	0	0	0
3965	La Grande Public Schools	6/30/2016	Contribution	5.3	3.3	(225,396)	(140,340)	(42,528)	(42,528)	(42,528)	(12,756)	0	0	0
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	2.3	164,712	71,478	31,078	31,078	9,322	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Contribution	5.3	2.3	(270,163)	(117,241)	(50,974)	(50,974)	(15,293)	0	0	0	0
3965	La Grande Public Schools	6/30/2014	Proportion	5.4	1.4	(141,405)	(36,661)	(26,186)	(26,186)	(10,475)	0	0	0	0
3965	La Grande Public Schools	6/30/2014	Contribution	5.4	1.4	(17,299)	(4,483)	(3,204)	(3,204)	(1,279)	0	0	0	0
3965	La Grande Public Schools	6/30/2013	Contribution	5.6	0.6	39,160	6,393	4,195	4,195	0	0	0	0	0
3966	Union County School District	6/30/2017	Proportion	5.2	4.2	38,429	31,039	7,390	7,390	7,390	7,390	1,479	0	0
3966	Union County School District	6/30/2017	Contribution	5.2	4.2	(29,192)	(6,950)	(6,950)	(6,950)	(6,950)	(1,392)	0	0	0
3966	Union County School District	6/30/2016	Proportion	5.3	3.3	(23,149)	(14,413)	(4,368)	(4,368)	(4,368)	(1,309)	0	0	0
3966	Union County School District	6/30/2016	Contribution	5.3	3.3	(46,288)	(28,820)	(8,734)	(8,734)	(8,734)	(2,618)	0	0	0
3966	Union County School District	6/30/2015	Proportion	5.3	2.3	122,375	53,105	23,090	23,090	6,925	0	0	0	0
3966	Union County School District	6/30/2015	Contribution	5.3	2.3	(48,904)	(21,223)	(9,227)	(9,227)	(2,769)	0	0	0	0
3966	Union County School District	6/30/2014	Proportion	5.4	1.4	(151,531)	(39,287)	(28,061)	(28,061)	(11,226)	0	0	0	0
3966	Union County School District	6/30/2014	Contribution	5.4	1.4	67,152	17,408	12,436	12,436	4,972	0	0	0	0
3966	Union County School District	6/30/2013	Contribution	5.6	0.6	(18,624)	(1,994)	(3,326)	(1,994)	0	0	0	0	0
3967	North Powder School District	6/30/2017	Proportion	5.2	4.2	387,486	312,969	74,517	74,517	74,517	74,517	14,901	0	0
3967	North Powder School District	6/30/2017	Contribution	5.2	4.2	85,162	68,785	16,377	16,377	16,377	16,377	3,277	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3967	North Powder School District	6/30/2016	Proportion	5.3	3.3	(478,828)	(298,138)	(90,345)	(90,345)	(90,345)	(90,345)	(90,345)	(27,103)	0	0
3967	North Powder School District	6/30/2016	Contribution	5.3	3.3	111,412	69,370	21,021	21,021	21,021	21,021	21,021	6,307	0	0
3967	North Powder School District	6/30/2015	Proportion	5.3	2.3	(185,911)	(80,677)	(35,078)	(35,078)	(35,078)	(10,521)	0	0	0	0
3967	North Powder School District	6/30/2015	Contribution	5.3	2.3	24,607	10,678	4,643	4,643	4,643	1,392	0	0	0	0
3967	North Powder School District	6/30/2014	Proportion	5.4	1.4	(85,572)	(22,184)	(15,847)	(15,847)	(6,337)	0	0	0	0	0
3967	North Powder School District	6/30/2014	Contribution	5.4	1.4	(12,899)	(3,343)	(2,389)	(2,389)	(954)	0	0	0	0	0
3967	North Powder School District	6/30/2013	Contribution	5.6	0.6	(79,998)	(8,573)	(14,285)	(8,573)	0	0	0	0	0	0
3969	Imbler School District	6/30/2017	Proportion	5.2	4.2	(62,589)	(50,553)	(12,036)	(12,036)	(12,036)	(12,036)	(12,036)	(12,036)	(2,409)	0
3969	Imbler School District	6/30/2017	Contribution	5.2	4.2	87,530	70,697	16,833	16,833	16,833	16,833	16,833	16,833	3,365	0
3969	Imbler School District	6/30/2016	Proportion	5.3	3.3	(135,947)	(84,647)	(25,650)	(25,650)	(25,650)	(25,650)	(25,650)	(7,697)	0	0
3969	Imbler School District	6/30/2016	Contribution	5.3	3.3	35,712	22,236	6,738	6,738	6,738	6,738	6,738	2,022	0	0
3969	Imbler School District	6/30/2015	Proportion	5.3	2.3	(218,722)	(94,918)	(41,268)	(41,268)	(41,268)	(12,382)	0	0	0	0
3969	Imbler School District	6/30/2015	Contribution	5.3	2.3	154,073	66,863	29,070	29,070	29,070	8,723	0	0	0	0
3969	Imbler School District	6/30/2014	Proportion	5.4	1.4	(49,323)	(12,787)	(9,134)	(9,134)	(3,653)	0	0	0	0	0
3969	Imbler School District	6/30/2014	Contribution	5.4	1.4	28,278	7,330	5,237	5,237	2,093	0	0	0	0	0
3969	Imbler School District	6/30/2013	Contribution	5.6	0.6	17,429	1,869	3,112	1,869	0	0	0	0	0	0
3970	Cove School District	6/30/2017	Proportion	5.2	4.2	(21,102)	(17,044)	(4,058)	(4,058)	(4,058)	(4,058)	(4,058)	(812)	0	0
3970	Cove School District	6/30/2017	Contribution	5.2	4.2	72,370	13,917	13,917	13,917	13,917	13,917	13,917	2,785	0	0
3970	Cove School District	6/30/2016	Proportion	5.3	3.3	5,088	3,168	960	960	960	288	0	0	0	0
3970	Cove School District	6/30/2016	Contribution	5.3	3.3	90,545	56,377	17,084	17,084	17,084	17,084	17,084	5,125	0	0
3970	Cove School District	6/30/2015	Proportion	5.3	2.3	(465,423)	(201,975)	(87,816)	(87,816)	(87,816)	(26,343)	0	0	0	0
3970	Cove School District	6/30/2015	Contribution	5.3	2.3	94,113	40,842	17,757	17,757	17,757	5,328	0	0	0	0
3970	Cove School District	6/30/2014	Proportion	5.4	1.4	(6,246)	(1,618)	(1,157)	(1,157)	(461)	0	0	0	0	0
3970	Cove School District	6/30/2014	Contribution	5.4	1.4	(31,886)	(8,266)	(5,905)	(5,905)	(2,361)	0	0	0	0	0
3970	Cove School District	6/30/2013	Contribution	5.6	0.6	23,798	2,548	4,250	2,548	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	5.2	4.2	(417,006)	(336,813)	(80,193)	(80,193)	(80,193)	(80,193)	(80,193)	(80,193)	(16,041)	0
3973	Elgin School District 23	6/30/2017	Contribution	5.2	4.2	155,891	125,912	29,979	29,979	29,979	29,979	29,979	5,996	0	0
3973	Elgin School District 23	6/30/2016	Proportion	5.3	3.3	6,787	4,225	1,281	1,281	1,281	382	0	0	0	0
3973	Elgin School District 23	6/30/2016	Contribution	5.3	3.3	104,749	65,221	19,764	19,764	19,764	5,929	0	0	0	0
3973	Elgin School District 23	6/30/2015	Proportion	5.3	2.3	(168,736)	(73,225)	(31,837)	(31,837)	(31,837)	(9,551)	0	0	0	0
3973	Elgin School District 23	6/30/2015	Contribution	5.3	2.3	92,334	40,068	17,422	17,422	17,422	5,224	0	0	0	0
3973	Elgin School District 23	6/30/2014	Proportion	5.4	1.4	(178,359)	(46,243)	(33,029)	(33,029)	(13,214)	0	0	0	0	0
3973	Elgin School District 23	6/30/2014	Contribution	5.4	1.4	26,831	6,955	4,969	4,969	1,986	0	0	0	0	0
3973	Elgin School District 23	6/30/2013	Contribution	5.6	0.6	2,571	276	459	276	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	5.2	4.2	(33,878)	(27,363)	(6,515)	(6,515)	(6,515)	(6,515)	(6,515)	(1,303)	0	0
3986	Joseph School District 6	6/30/2017	Contribution	5.2	4.2	71,352	57,630	13,722	13,722	13,722	13,722	13,722	2,742	0	0
3986	Joseph School District 6	6/30/2016	Proportion	5.3	3.3	(187,846)	(116,960)	(35,443)	(35,443)	(35,443)	(35,443)	(10,631)	0	0	0
3986	Joseph School District 6	6/30/2016	Contribution	5.3	3.3	144,471	89,953	27,259	27,259	27,259	27,259	27,259	8,176	0	0
3986	Joseph School District 6	6/30/2015	Proportion	5.3	2.3	(181,632)	(78,822)	(34,270)	(34,270)	(34,270)	(10,282)	0	0	0	0
3986	Joseph School District 6	6/30/2015	Contribution	5.3	2.3	59,904	25,995	11,303	11,303	11,303	3,389	0	0	0	0
3986	Joseph School District 6	6/30/2014	Proportion	5.4	1.4	(10,290)	(2,666)	(1,906)	(1,906)	(760)	0	0	0	0	0
3986	Joseph School District 6	6/30/2014	Contribution	5.4	1.4	5,080	1,316	941	941	375	0	0	0	0	0
3986	Joseph School District 6	6/30/2013	Contribution	5.6	0.6	(49,047)	(5,257)	(8,758)	(5,257)	0	0	0	0	0	0
3990	Wallowa School	6/30/2017	Proportion	5.2	4.2	(402,516)	(325,109)	(77,407)	(77,407)	(77,407)	(77,407)	(77,407)	(15,481)	0	0
3990	Wallowa School	6/30/2017	Contribution	5.2	4.2	11,679	9,433	2,246	2,246	2,246	2,246	2,246	449	0	0
3990	Wallowa School	6/30/2016	Proportion	5.3	3.3	(16,675)	(10,383)	(3,146)	(3,146)	(3,146)	(945)	0	0	0	0
3990	Wallowa School	6/30/2016	Contribution	5.3	3.3	81,011	50,441	15,285	15,285	15,285	4,586	0	0	0	0
3990	Wallowa School	6/30/2015	Proportion	5.3	2.3	(507,272)	(220,136)	(95,712)	(95,712)	(95,712)	(28,712)	0	0	0	0
3990	Wallowa School	6/30/2015	Contribution	5.3	2.3	18,129	7,866	3,421	3,421	1,024	0	0	0	0	0
3990	Wallowa School	6/30/2014	Proportion	5.4	1.4	9,424	2,444	1,745	1,745	699	0	0	0	0	0
3990	Wallowa School	6/30/2014	Contribution	5.4	1.4	(45,851)	(11,887)	(8,491)	(8,491)	(3,396)	0	0	0	0	0
3990	Wallowa School	6/30/2013	Contribution	5.6	0.6	18,982	2,032	3,390	2,032	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	5.2	4.2	(92,580)	(74,776)	(17,804)	(17,804)	(17,804)	(17,804)	(17,804)	(17,804)	(3,560)	0
3993	Enterprise School District 21	6/30/2017	Contribution	5.2	4.2	134,936	108,987	25,949	25,949	25,949	25,949	25,949	5,191	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	5.3	3.3	(266,062)	(165,662)	(50,200)	(50,200)	(50,200)	(15,062)	0	0	0	0
3993	Enterprise School District 21	6/30/2016	Contribution	5.3	3.3	107,821	67,133	20,344	20,344	20,344	6,101	0	0	0	0
3993	Enterprise School District 21	6/30/2015	Proportion	5.3	2.3	(438,813)	(190,428)	(82,795)	(82,795)	(82,795)	(24,838)	0	0	0	0
3993	Enterprise School District 21	6/30/2015	Contribution	5.3	2.3	156,887	68,084	29,601	29,601	29,601	8,882	0	0	0	0
3993	Enterprise School District 21	6/30/2014	Proportion	5.4	1.4	(80,855)	(14,973)	(5,990)	(5,990)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2014	Contribution	5.4	1.4	(28,129)	(7,293)	(5,209)	(5,209)	(2,084)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2013	Contribution	5.6	0.6	(59,815)	(6,410)	(10,681)	(6,410)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2017	Proportion	5.2	4.2	(3,705)	(2,993)	(712)	(712)	(712)	(712)	(712)	(145)	0	0
4003	Troy School District 54	6/30/2017	Contribution	5.2	4.2	427	345	82	82	82	82	82	17	0	0
4003	Troy School District 54	6/30/2016	Proportion	5.3	3.3	(3,469)	(2,159)	(655)	(655)	(655)	(194)	0	0	0	0
4003	Troy School District 54	6/30/2016	Contribution	5.3	3.3	1,085	675	205	205	205	60	0	0	0	0
4003	Troy School District 54	6/30/2015	Proportion	5.3	2.3	(7,670)	(3,329)	(1,447)	(1,447)	(1,447)	(435)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4003	Troy School District 54	6/30/2015	Contribution	5.3	2.3	1,049	455	198	198	198	198	59	0	0
4003	Troy School District 54	6/30/2014	Proportion	5.4	1.4	19,144	4,964	3,545	3,545	1,419	0	0	0	0
4003	Troy School District 54	6/30/2014	Contribution	5.4	1.4	(3,118)	(810)	(577)	(577)	(233)	0	0	0	0
4003	Troy School District 54	6/30/2013	Contribution	5.6	0.6	8,917	957	1,592	957	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2015	Contribution	5.3	2.3	4,382	1,901	827	827	827	247	0	0	0
4008	Chenoweth School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2014	Contribution	5.4	1.4	5,794	1,502	1,073	1,073	429	0	0	0	0
4008	Chenoweth School District	6/30/2013	Contribution	5.6	0.6	9,867	1,057	1,762	1,057	0	0	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	5.2	4.2	77,524	62,616	14,908	14,908	14,908	14,908	14,908	2,984	0
4012	Dufur Schools	6/30/2017	Contribution	5.2	4.2	124,689	100,710	23,979	23,979	23,979	23,979	23,979	4,794	0
4012	Dufur Schools	6/30/2016	Proportion	5.3	3.3	(275,169)	(171,331)	(51,919)	(51,919)	(51,919)	(51,919)	(15,919)	0	0
4012	Dufur Schools	6/30/2016	Contribution	5.3	3.3	110,989	69,107	20,941	20,941	20,941	20,941	6,284	0	0
4012	Dufur Schools	6/30/2015	Proportion	5.3	2.3	(99,730)	(43,279)	(18,817)	(18,817)	(18,817)	(5,645)	0	0	0
4012	Dufur Schools	6/30/2015	Contribution	5.3	2.3	62,635	27,181	11,818	11,818	11,818	3,545	0	0	0
4012	Dufur Schools	6/30/2014	Proportion	5.4	1.4	(14,580)	(3,780)	(2,700)	(2,700)	(1,080)	0	0	0	0
4012	Dufur Schools	6/30/2014	Contribution	5.4	1.4	9,221	2,389	1,708	1,708	681	0	0	0	0
4012	Dufur Schools	6/30/2013	Contribution	5.6	0.6	36,916	3,956	6,592	3,956	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	1.4	263	67	49	49	18	0	0	0	0
4025	West Union School District 1	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Contribution	5.4	1.4	50	14	9	9	5	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Contribution	5.3	2.3	6,677	2,897	1,260	1,260	1,260	377	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Contribution	5.4	1.4	6,091	1,579	1,128	1,128	451	0	0	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	5.2	4.2	325,995	263,304	62,691	62,691	62,691	62,691	62,691	12,540	0
4034	Gaston Public Schools	6/30/2017	Contribution	5.2	4.2	(272,182)	(219,839)	(52,343)	(52,343)	(52,343)	(52,343)	(10,467)	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	5.3	3.3	301,869	187,957	56,956	56,956	56,956	56,956	17,089	0	0
4034	Gaston Public Schools	6/30/2016	Contribution	5.3	3.3	(272,170)	(169,464)	(51,353)	(51,353)	(51,353)	(51,353)	(15,405)	0	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	2.3	992,226	430,590	187,212	187,212	187,212	56,166	0	0	0
4034	Gaston Public Schools	6/30/2015	Contribution	5.3	2.3	(202,295)	(87,788)	(38,169)	(38,169)	(38,169)	(11,450)	0	0	0
4034	Gaston Public Schools	6/30/2014	Proportion	5.4	1.4	(34,393)	(8,917)	(6,369)	(6,369)	(2,548)	0	0	0	0
4034	Gaston Public Schools	6/30/2014	Contribution	5.4	1.4	7,998	2,074	1,481	1,481	593	0	0	0	0
4034	Gaston Public Schools	6/30/2013	Contribution	5.6	0.6	(15,583)	(1,668)	(2,783)	(1,668)	0	0	0	0	0
4035	Banks School District	6/30/2017	Proportion	5.2	4.2	(798,489)	(644,933)	(153,556)	(153,556)	(153,556)	(153,556)	(153,556)	(30,709)	0
4035	Banks School District	6/30/2017	Contribution	5.2	4.2	175,374	141,648	33,726	33,726	33,726	33,726	6,744	0	0
4035	Banks School District	6/30/2016	Proportion	5.3	3.3	304,582	189,646	57,468	57,468	57,468	57,468	17,242	0	0
4035	Banks School District	6/30/2016	Contribution	5.3	3.3	36,910	22,982	6,964	6,964	6,964	2,090	0	0	0
4035	Banks School District	6/30/2015	Proportion	5.3	2.3	(91,040)	(39,509)	(17,177)	(17,177)	(17,177)	(5,155)	0	0	0
4035	Banks School District	6/30/2015	Contribution	5.3	2.3	117,995	51,206	22,263	22,263	6,680	0	0	0	0
4035	Banks School District	6/30/2014	Proportion	5.4	1.4	(3,630)	(942)	(672)	(672)	(270)	0	0	0	0
4035	Banks School District	6/30/2014	Contribution	5.4	1.4	21,097	5,469	3,907	3,907	1,562	0	0	0	0
4035	Banks School District	6/30/2013	Contribution	5.6	0.6	26,017	2,787	4,646	2,787	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4047	Reedville School District 29	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2015	Contribution	5.3	2.3	5,561	2,414	1,049	1,049	1,049	316	0	0	0
4047	Reedville School District 29	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2014	Contribution	5.4	1.4	3,076	796	570	570	226	0	0	0	0
4047	Reedville School District 29	6/30/2013	Contribution	5.6	0.6	1,199	129	214	129	0	0	0	0	0
4055	Groner School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Contribution	5.3	2.3	422	182	80	80	80	22	0	0	0
4055	Groner School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2014	Contribution	5.4	1.4	336	88	62	62	26	0	0	0	0
4062	Beaverton School District	6/30/2017	Proportion	5.2	4.2	16,821,831	13,586,863	3,234,968	3,234,968	3,234,968	3,234,968	3,234,968	646,991	0
4062	Beaverton School District	6/30/2017	Contribution	5.2	4.2	(205,746)	(166,179)	(39,567)	(39,567)	(39,567)	(39,567)	(39,567)	(7,911)	0
4062	Beaverton School District	6/30/2016	Proportion	5.3	3.3	16,269,451	10,130,035	3,069,708	3,069,708	3,069,708	3,069,708	920,911	0	0
4062	Beaverton School District	6/30/2016	Contribution	5.3	3.3	(5,287,953)	(3,292,499)	(997,727)	(997,727)	(997,727)	(997,727)	(299,318)	0	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	2.3	12,347,011	5,358,136	2,329,625	2,329,625	2,329,625	698,886	0	0	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	2.3	(2,390,264)	(1,037,285)	(450,993)	(450,993)	(450,993)	(135,299)	0	0	0
4062	Beaverton School District	6/30/2014	Proportion	5.4	1.4	(14,033,489)	(3,638,313)	(2,598,794)	(2,598,794)	(1,039,519)	0	0	0	0
4062	Beaverton School District	6/30/2014	Contribution	5.4	1.4	85,542,435	22,177,667	15,841,192	15,841,192	6,336,475	0	0	0	0
4062	Beaverton School District	6/30/2013	Contribution	5.6	0.6	2,072,535	222,055	370,096	222,055	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	1.4	1,369	353	254	254	99	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	2.3	9,170	3,980	1,730	1,730	1,730	520	0	0	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	1.4	9,308	2,412	1,724	1,724	688	0	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	5.2	4.2	(387,675)	(313,122)	(74,553)	(74,553)	(74,553)	(74,553)	(74,553)	(14,910)	0
4109	Spray School District 1	6/30/2017	Contribution	5.2	4.2	32,565	26,303	6,262	6,262	6,262	6,262	6,262	1,255	0
4109	Spray School District 1	6/30/2016	Proportion	5.3	3.3	(51,383)	(31,993)	(9,695)	(9,695)	(9,695)	(9,695)	(2,908)	0	0
4109	Spray School District 1	6/30/2016	Contribution	5.3	3.3	(3,999)	(2,489)	(755)	(755)	(755)	(755)	(224)	0	0
4109	Spray School District 1	6/30/2015	Proportion	5.3	2.3	(5,227)	(2,269)	(986)	(986)	(986)	(297)	0	0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	2.3	25,468	11,053	4,805	4,805	4,805	1,443	0	0	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	1.4	(40,812)	(10,580)	(7,558)	(7,558)	(3,022)	0	0	0	0
4109	Spray School District 1	6/30/2014	Contribution	5.4	1.4	8,204	2,128	1,519	1,519	609	0	0	0	0
4109	Spray School District 1	6/30/2013	Contribution	5.6	0.6	9,638	1,033	1,721	1,033	0	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	5.2	4.2	226,124	182,639	43,485	43,485	43,485	43,485	43,485	8,699	0
4114	Fossil School District 21J	6/30/2017	Contribution	5.2	4.2	(73,563)	(59,416)	(14,147)	(14,147)	(14,147)	(14,147)	(14,147)	(2,828)	0
4114	Fossil School District 21J	6/30/2016	Proportion	5.3	3.3	203,637	126,793	38,422	38,422	38,422	38,422	11,527	0	0
4114	Fossil School District 21J	6/30/2016	Contribution	5.3	3.3	110,343	68,705	20,819	20,819	20,819	20,819	6,248	0	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	2.3	(97,980)	(42,519)	(18,487)	(18,487)	(18,487)	(5,545)	0	0	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	2.3	114,932	49,877	21,685	21,685	21,685	6,507	0	0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	1.4	(7,330)	(1,902)	(1,357)	(1,357)	(545)	0	0	0	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	1.4	25,106	6,510	4,649	4,649	1,861	0	0	0	0
4114	Fossil School District 21J	6/30/2013	Contribution	5.6	0.6	29,770	3,190	5,316	3,190	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	2.3	868	376	164	164	164	48	0	0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	1.4	2,075	539	384	384	155	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4135	Newberg School District 29Jt	6/30/2017	Proportion	5.2	4.2	2,523,094	2,037,884	485,210	485,210	485,210	485,210	485,210	485,210	97,044	0
4135	Newberg School District 29Jt	6/30/2017	Contribution	5.2	4.2	(1,562,148)	(1,261,735)	(300,413)	(300,413)	(300,413)	(300,413)	(300,413)	(300,413)	(60,083)	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	5.3	3.3	2,858,065	1,779,549	539,258	539,258	539,258	539,258	539,258	539,258	161,775	0
4135	Newberg School District 29Jt	6/30/2016	Contribution	5.3	3.3	(1,552,770)	(966,820)	(292,975)	(292,975)	(292,975)	(292,975)	(292,975)	(292,975)	(87,895)	0
4135	Newberg School District 29Jt	6/30/2015	Proportion	5.3	2.3	1,514,435	657,209	285,742	285,742	285,742	285,742	285,742	85,725	0	0
4135	Newberg School District 29Jt	6/30/2015	Contribution	5.3	2.3	(906,326)	(393,311)	(171,005)	(171,005)	(171,005)	(171,005)	(171,005)	(51,301)	0	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	1.4	343,403	89,031	63,593	63,593	63,593	63,593	63,593	25,438	0	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	1.4	(206,224)	(53,464)	(38,190)	(38,190)	(38,190)	(38,190)	(38,190)	(15,274)	0	0
4135	Newberg School District 29Jt	6/30/2013	Contribution	5.6	0.6	131,567	14,097	23,494	23,494	23,494	23,494	23,494	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	5.2	4.2	1,481,561	1,196,645	284,916	284,916	284,916	284,916	284,916	284,916	56,981	0
4142	McMinnville Schools	6/30/2017	Contribution	5.2	4.2	(378,994)	(306,111)	(72,883)	(72,883)	(72,883)	(72,883)	(72,883)	(72,883)	(14,579)	0
4142	McMinnville Schools	6/30/2016	Proportion	5.3	3.3	(1,934,225)	(1,204,329)	(364,948)	(364,948)	(364,948)	(364,948)	(364,948)	(364,948)	(109,485)	0
4142	McMinnville Schools	6/30/2016	Contribution	5.3	3.3	(149,982)	(93,386)	(28,298)	(28,298)	(28,298)	(28,298)	(28,298)	(28,298)	(8,492)	0
4142	McMinnville Schools	6/30/2015	Proportion	5.3	2.3	(881,174)	(382,397)	(166,259)	(166,259)	(166,259)	(166,259)	(166,259)	(49,879)	0	0
4142	McMinnville Schools	6/30/2015	Contribution	5.3	2.3	(118,148)	(51,272)	(22,292)	(22,292)	(22,292)	(22,292)	(22,292)	(6,688)	0	0
4142	McMinnville Schools	6/30/2014	Proportion	5.4	1.4	12,324	3,196	2,282	2,282	2,282	2,282	2,282	914	0	0
4142	McMinnville Schools	6/30/2014	Contribution	5.4	1.4	(282,102)	(73,138)	(52,241)	(52,241)	(52,241)	(52,241)	(52,241)	(20,897)	0	0
4142	McMinnville Schools	6/30/2013	Contribution	5.6	0.6	236,658	42,260	25,358	25,358	25,358	25,358	25,358	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	5.2	4.2	(622,496)	(502,785)	(119,711)	(119,711)	(119,711)	(119,711)	(119,711)	(119,711)	(23,941)	0
4144	Sheridan School District 48J	6/30/2017	Contribution	5.2	4.2	169,631	137,010	32,621	32,621	32,621	32,621	32,621	32,621	6,526	0
4144	Sheridan School District 48J	6/30/2016	Proportion	5.3	3.3	(1,057,072)	(658,176)	(199,448)	(199,448)	(199,448)	(199,448)	(199,448)	(199,448)	(59,832)	0
4144	Sheridan School District 48J	6/30/2016	Contribution	5.3	3.3	257,529	160,349	48,590	48,590	48,590	48,590	48,590	48,590	14,579	0
4144	Sheridan School District 48J	6/30/2015	Proportion	5.3	2.3	(972,961)	(422,227)	(183,578)	(183,578)	(183,578)	(183,578)	(183,578)	(55,071)	0	0
4144	Sheridan School District 48J	6/30/2015	Contribution	5.3	2.3	17,297	7,505	3,264	3,264	3,264	3,264	3,264	977	0	0
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	1.4	(21,720)	(5,632)	(4,022)	(4,022)	(4,022)	(4,022)	(4,022)	0	0	0
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	1.4	(100,312)	(26,008)	(18,576)	(18,576)	(18,576)	(18,576)	(18,576)	(7,432)	0	0
4144	Sheridan School District 48J	6/30/2013	Contribution	5.6	0.6	(9,031)	(966)	(1,613)	(1,613)	(1,613)	(1,613)	(1,613)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	5.2	4.2	(32,448)	(26,208)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(1,248)	0
4166	Yamhill-Carlton School District 1	6/30/2017	Contribution	5.2	4.2	(316,478)	(255,617)	(60,861)	(60,861)	(60,861)	(60,861)	(60,861)	(60,861)	(12,173)	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	5.3	3.3	147,145	91,619	27,763	27,763	27,763	27,763	27,763	8,330	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Contribution	5.3	3.3	(238,200)	(148,314)	(44,943)	(44,943)	(44,943)	(44,943)	(44,943)	(13,485)	0	0
4166	Yamhill-Carlton School District 1	6/30/2015	Proportion	5.3	2.3	1,019,681	442,502	192,393	192,393	192,393	192,393	192,393	57,716	0	0
4166	Yamhill-Carlton School District 1	6/30/2015	Contribution	5.3	2.3	(204,761)	(88,859)	(38,634)	(38,634)	(38,634)	(38,634)	(38,634)	(11,591)	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	1.4	(6,256)	(1,620)	(1,159)	(1,159)	(1,159)	(1,159)	(1,159)	(461)	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	1.4	(44,676)	(11,584)	(8,273)	(8,273)	(8,273)	(8,273)	(8,273)	(3,311)	0	0
4166	Yamhill-Carlton School District 1	6/30/2013	Contribution	5.6	0.6	(8,891)	(951)	(1,588)	(1,588)	(1,588)	(1,588)	(1,588)	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3	2.3	420	183	79	79	79	79	79	25	0	0
4185	Lebanon School District Uh-1	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Contribution	5.4	1.4	1,648	428	305	305	305	305	305	123	0	0
4189	Wasco County High School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Contribution	5.4	1.4	568	148	105	105	105	105	105	43	0	0
4203	Victor Point School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Contribution	5.4	1.4	788	204	146	146	146	146	146	58	0	0
4218	Curry County Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	1.4	1,361	353	252	252	101	101	0	0	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	5.2	4.2	(88,992)	(71,878)	(17,114)	(17,114)	(17,114)	(17,114)	(17,114)	(17,114)	(17,114)	(3,422)	0
4219	Grant County Education Service District	6/30/2017	Contribution	5.2	4.2	18,993	15,341	3,652	3,652	3,652	3,652	3,652	3,652	3,652	733	0
4219	Grant County Education Service District	6/30/2016	Proportion	5.3	3.3	(250,772)	(156,142)	(47,315)	(47,315)	(47,315)	(47,315)	(47,315)	(47,315)	(14,197)	0	0
4219	Grant County Education Service District	6/30/2016	Contribution	5.3	3.3	21,229	13,219	4,005	4,005	4,005	4,005	4,005	4,005	1,204	0	0
4219	Grant County Education Service District	6/30/2015	Proportion	5.3	2.3	(87,656)	(38,039)	(16,539)	(16,539)	(16,539)	(16,539)	(4,961)	0	0	0	0
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	2.3	19,150	8,311	3,613	3,613	3,613	3,613	1,085	0	0	0	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	1.4	26,021	6,745	4,819	4,819	1,926	1,926	0	0	0	0	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	1.4	(11,196)	(2,904)	(2,073)	(2,073)	(831)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2013	Contribution	5.6	0.6	9,253	993	1,652	993	0	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	5.2	4.2	(235,954)	(190,578)	(45,376)	(45,376)	(45,376)	(45,376)	(45,376)	(45,376)	(45,376)	(9,074)	0
4220	Jefferson County Education Service District	6/30/2017	Contribution	5.2	4.2	56,181	45,377	10,804	10,804	10,804	10,804	10,804	10,804	2,161	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	5.3	3.3	21,659	13,485	4,087	4,087	4,087	4,087	1,224	0	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Contribution	5.3	3.3	38,500	23,972	7,264	7,264	7,264	7,264	2,180	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Proportion	5.3	2.3	(229,993)	(99,808)	(43,395)	(43,395)	(43,395)	(43,395)	(13,018)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	2.3	53,783	23,339	10,148	10,148	10,148	3,043	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	1.4	(43,521)	(11,285)	(8,059)	(8,059)	(3,226)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	1.4	(13,404)	(3,476)	(2,482)	(2,482)	(994)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2013	Contribution	5.6	0.6	1,572	167	281	167	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Contribution	5.3	2.3	3,997	1,735	754	754	754	227	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Contribution	5.4	1.4	7,259	1,883	1,344	1,344	539	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	5.2	4.2	655,256	529,245	126,011	126,011	126,011	126,011	126,011	126,011	25,201	0	0
4223	InterMountain Education Service District	6/30/2017	Contribution	5.2	4.2	(211,182)	(170,570)	(40,612)	(40,612)	(40,612)	(40,612)	(40,612)	(40,612)	(8,122)	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	5.3	3.3	(380,286)	(236,782)	(71,752)	(71,752)	(71,752)	(71,752)	(21,562)	0	0	0	0
4223	InterMountain Education Service District	6/30/2016	Contribution	5.3	3.3	(131,468)	(81,858)	(24,805)	(24,805)	(24,805)	(24,805)	(7,443)	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	2.3	(951,155)	(412,766)	(179,463)	(179,463)	(179,463)	(179,463)	(53,840)	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	2.3	(120,920)	(52,475)	(22,815)	(22,815)	(22,815)	(6,845)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	1.4	(320,624)	(83,124)	(59,375)	(59,375)	(23,749)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	1.4	(62,185)	(16,121)	(11,516)	(11,516)	(4,605)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2013	Contribution	5.6	0.6	(1,882)	(202)	(336)	(202)	0	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	5.2	4.2	(12,399)	(10,015)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(2,384)	(479)	0	0
4224	Wallowa County Region 18	6/30/2017	Contribution	5.2	4.2	54,909	44,350	10,559	10,559	10,559	10,559	10,559	2,114	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	5.3	3.3	(252,275)	(157,077)	(47,599)	(47,599)	(47,599)	(47,599)	(14,280)	0	0	0	0
4224	Wallowa County Region 18	6/30/2016	Contribution	5.3	3.3	54,514	33,942	10,286	10,286	10,286	10,286	3,084	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	2.3	(182,285)	(79,106)	(34,393)	(34,393)	(34,393)	(34,393)	(10,320)	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Contribution	5.3	2.3	11,946	5,184	2,254	2,254	2,254	676	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2014	Proportion	5.4	1.4	14,516	3,764	2,688	2,688	1,076	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2014	Contribution	5.4	1.4	(22,246)	(5,766)	(4,120)	(4,120)	(1,646)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2013	Contribution	5.6	0.6	24,032	2,577	4,291	2,577	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Contribution	5.3	2.3	1,730	752	326	326	326	100	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Contribution	5.4	1.4	2,401	621	445	445	176	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	5.2	4.2	(37,053)	(29,927)	(7,126)	(7,126)	(7,126)	(7,126)	(7,126)	(7,126)	(1,423)	0	0
4226	North Central Education Service District	6/30/2017	Contribution	5.2	4.2	26,804	21,649	5,155	5,155	5,155	5,155	5,155	1,029	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	5.3	3.3	(353,058)	(219,828)	(66,615)	(66,615)	(66,615)	(66,615)	(19,983)	0	0	0	0
4226	North Central Education Service District	6/30/2016	Contribution	5.3	3.3	37,313	23,233	7,040	7,040	7,040	2,113	0	0	0	0	0
4226	North Central Education Service District	6/30/2015	Proportion	5.3	2.3	(94,060)	(40,819)	(17,747)	(17,747)	(17,747)	(5,325)	0	0	0	0	0
4226	North Central Education Service District	6/30/2015	Contribution	5.3	2.3	(4,033)	(1,750)	(761)	(761)	(761)	(228)	0	0	0	0	0
4226	North Central Education Service District	6/30/2014	Proportion	5.4	1.4	(271)	(71)	(50)	(50)	(21)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2014	Contribution	5.4	1.4	3,706	962	686	686	276	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2013	Contribution	5.6	0.6	(7,968)	(853)	(1,423)	(853)	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
4227	Cascade School District Uh5	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	2.3	1,256	545	237	237	237	237	71	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	1.4	3,749	973	694	694	694	279	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2013	Contribution	5.6	0.6	41	6	7	6	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Contribution	5.3	2.3	1,044	453	197	197	197	59	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Contribution	5.4	1.4	773	201	143	143	58	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	5.2	4.2	(422,264)	(341,059)	(81,205)	(81,205)	(81,205)	(81,205)	(81,205)	(81,205)	(16,239)	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Contribution	5.2	4.2	167,580	135,353	32,227	32,227	32,227	32,227	32,227	32,227	6,445	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	5.3	3.3	(628,216)	(391,154)	(118,531)	(118,531)	(118,531)	(118,531)	(118,531)	(35,561)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Contribution	5.3	3.3	212,601	132,375	40,113	40,113	40,113	40,113	12,036	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	2.3	(806,152)	(349,840)	(152,104)	(152,104)	(152,104)	(45,632)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	2.3	202,742	87,983	38,253	38,253	38,253	11,477	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	1.4	(362,990)	(94,110)	(67,220)	(67,220)	(26,890)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	1.4	(6,681)	(9,355)	(6,681)	(6,681)	(2,674)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2013	Contribution	5.6	0.6	(77,480)	(8,300)	(13,836)	(8,300)	0	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	5.2	4.2	634,918	512,818	122,100	122,100	122,100	122,100	122,100	122,100	24,418	0	0
4237	Douglas Education Service District	6/30/2017	Contribution	5.2	4.2	27,427	22,153	5,274	5,274	5,274	5,274	1,057	0	0	0	0
4237	Douglas Education Service District	6/30/2016	Proportion	5.3	3.3	(664,446)	(413,712)	(125,367)	(125,367)	(125,367)	(125,367)	(37,611)	0	0	0	0
4237	Douglas Education Service District	6/30/2016	Contribution	5.3	3.3	127,233	79,221	24,006	24,006	24,006	7,203	0	0	0	0	0
4237	Douglas Education Service District	6/30/2015	Proportion	5.3	2.3	(436,232)	(189,308)	(82,308)	(82,308)	(82,308)	(24,692)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2015	Contribution	5.3	2.3	2,640	1,146	498	498	498	150	0	0	0	0	0
4237	Douglas Education Service District	6/30/2014	Proportion	5.4	1.4	(95,416)	(24,736)	(17,670)	(17,670)	(7,066)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2014	Contribution	5.4	1.4	(178,135)	(46,183)	(32,988)	(32,988)	(13,195)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2013	Contribution	5.6	0.6	(27,256)	(2,921)	(4,867)	(2,921)	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	5.2	4.2	2,827,766	2,283,965	543,801	543,801	543,801	543,801	543,801	543,801	108,761	0	0
4238	Multnomah Education Service District	6/30/2017	Contribution	5.2	4.2	(1,288,080)	(1,040,372)	(247,708)	(247,708)	(247,708)	(247,708)	(49,540)	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	5.3	3.3	1,019,741	634,933	192,404	192,404	192,404	57,721	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Contribution	5.3	3.3	(958,026)	(596,506)	(180,760)	(180,760)	(180,760)	(54,226)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2015	Proportion	5.3	2.3	(9,676)	(4,198)	(1,826)	(1,826)	(1,826)	(546)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2015	Contribution	5.3	2.3	(460,693)	(199,924)	(86,923)	(86,923)	(86,923)	(26,078)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2014	Proportion	5.4	1.4	(4,159,097)	(1,078,285)	(770,203)	(770,203)	(308,082)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	1.4	749,413	194,293	138,780	138,780	55,513	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2013	Contribution	5.6	0.6	(789,181)	(84,556)	(140,925)	(84,556)	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	2.3	2,297	998	433	433	433	132	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Contribution	5.4	1.4	955	247	177	177	70	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	5.2	4.2	1,319,103	1,065,429	253,674	253,674	253,674	253,674	253,674	50,733	0	0	0
4252	High Desert Education Service District	6/30/2017	Contribution	5.2	4.2	(266,665)	(215,383)	(51,282)	(51,282)	(51,282)	(10,282)	(51,282)	(10,255)	0	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	5.3	3.3	(508,940)	(316,888)	(96,026)	(96,026)	(96,026)	(28,810)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2016	Contribution	5.3	3.3	(154,565)	(96,239)	(29,163)	(29,163)	(29,163)	(8,750)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	2.3	(151,816)	(65,881)	(28,645)	(28,645)	(8,591)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	2.3	(150,157)	(65,161)	(28,332)	(28,332)	(8,497)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	1.4	(265,385)	(68,805)	(49,145)	(49,145)	(19,660)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2014	Contribution	5.4	1.4	53,087	13,763	9,831	9,831	3,932	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2013	Contribution	5.6	0.6	50,596	5,421	9,035	5,421	0	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2017	Proportion	5.2	4.2	1,290,712	1,042,498	248,214	248,214	248,214	248,214	248,214	49,642	0	0	0
4254	Willamette Education Service District	6/30/2017	Contribution	5.2	4.2	(954,759)	(771,151)	(183,608)	(183,608)	(183,608)	(183,608)	(36,719)	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	5.3	3.3	1,041,089	648,225	196,432	196,432	196,432	58,929	0	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Contribution	5.3	3.3	(957,914)	(596,438)	(180,738)	(180,738)	(180,738)	(54,224)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2015	Proportion	5.3	2.3	954,820	414,355	180,155	180,155	54,045	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2015	Contribution	5.3	2.3	(565,253)	(245,297)	(106,652)	(106,652)	(31,993)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2014	Proportion	5.4	1.4	(729,320)	(189,084)	(135,059)	(135,059)	(54,025)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2014	Contribution	5.4	1.4	469,013	121,597	86,854	86,854	34,743	0	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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		
4254	Willamette Education Service District	6/30/2013	Contribution	5.6	0.6	307,124	32,904	54,844	32,904	0	0	0	0	0		
4258	Hermiston School District 8R	6/30/2017	Proportion	5.2	4.2	1,357,426	1,096,383	261,043	261,043	261,043	261,043	261,043	261,043	52,211	0	
4258	Hermiston School District 8R	6/30/2017	Contribution	5.2	4.2	(244,352)	(197,361)	(46,991)	(46,991)	(46,991)	(46,991)	(46,991)	(46,991)	(9,397)	0	
4258	Hermiston School District 8R	6/30/2016	Proportion	5.3	3.3	812,528	505,914	153,307	153,307	153,307	153,307	153,307	153,307	45,993	0	
4258	Hermiston School District 8R	6/30/2016	Contribution	5.3	3.3	(321,192)	(199,988)	(60,602)	(60,602)	(60,602)	(60,602)	(60,602)	(60,602)	(18,182)	0	
4258	Hermiston School District 8R	6/30/2015	Proportion	5.3	2.3	(1,640,467)	(711,901)	(309,522)	(309,522)	(309,522)	(309,522)	(309,522)	(309,522)	0	0	
4258	Hermiston School District 8R	6/30/2015	Contribution	5.3	2.3	(99,852)	(43,332)	(18,840)	(18,840)	(18,840)	(18,840)	(18,840)	(18,840)	0	0	
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	1.4	299,892	77,748	55,536	55,536	55,536	55,536	55,536	55,536	22,212	0	
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	1.4	(412,150)	(106,854)	(76,324)	(76,324)	(76,324)	(76,324)	(76,324)	(76,324)	0	0	
4258	Hermiston School District 8R	6/30/2013	Contribution	5.6	0.6	109,176	11,696	0	0	0	0	0	0	0	0	
4259	Clackamas Education Service District	6/30/2017	Proportion	5.2	4.2	442,336	357,271	85,065	85,065	85,065	85,065	85,065	85,065	85,065	17,011	0
4259	Clackamas Education Service District	6/30/2017	Contribution	5.2	4.2	(656,440)	(530,202)	(126,238)	(126,238)	(126,238)	(126,238)	(126,238)	(126,238)	(126,238)	(25,250)	0
4259	Clackamas Education Service District	6/30/2016	Proportion	5.3	3.3	(695,229)	(432,879)	(131,175)	(131,175)	(131,175)	(131,175)	(131,175)	(131,175)	(39,354)	0	
4259	Clackamas Education Service District	6/30/2016	Contribution	5.3	3.3	(232,924)	(145,028)	(43,948)	(43,948)	(43,948)	(43,948)	(43,948)	(43,948)	(13,184)	0	
4259	Clackamas Education Service District	6/30/2015	Proportion	5.3	2.3	(1,832,819)	(795,374)	(345,815)	(345,815)	(345,815)	(345,815)	(345,815)	(345,815)	0	0	
4259	Clackamas Education Service District	6/30/2015	Contribution	5.3	2.3	(431,079)	(187,071)	(81,336)	(81,336)	(81,336)	(81,336)	(81,336)	(81,336)	(24,399)	0	
4259	Clackamas Education Service District	6/30/2014	Proportion	5.4	1.4	239,265	62,033	44,308	44,308	44,308	44,308	44,308	44,308	0	0	
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	1.4	(612,701)	(158,849)	(113,463)	(113,463)	(113,463)	(113,463)	(113,463)	(113,463)	0	0	
4259	Clackamas Education Service District	6/30/2013	Contribution	5.6	0.6	225,171	24,126	40,209	40,209	40,209	40,209	40,209	40,209	0	0	
4260	Greater Albany School District 8J	6/30/2017	Proportion	5.2	4.2	1,290,199	1,042,084	248,115	248,115	248,115	248,115	248,115	248,115	49,624	0	
4260	Greater Albany School District 8J	6/30/2017	Contribution	5.2	4.2	(101,168)	(81,713)	(19,455)	(19,455)	(19,455)	(19,455)	(19,455)	(19,455)	(3,893)	0	
4260	Greater Albany School District 8J	6/30/2016	Proportion	5.3	3.3	(730,565)	(454,881)	(137,842)	(137,842)	(137,842)	(137,842)	(137,842)	(137,842)	(41,355)	0	
4260	Greater Albany School District 8J	6/30/2016	Contribution	5.3	3.3	(532,216)	(331,380)	(100,418)	(100,418)	(100,418)	(100,418)	(100,418)	(100,418)	(30,126)	0	
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	2.3	252,763	97,972	42,597	42,597	42,597	42,597	42,597	42,597	12,778	0	
4260	Greater Albany School District 8J	6/30/2015	Contribution	5.3	2.3	(398,750)	(173,042)	(75,236)	(75,236)	(75,236)	(75,236)	(75,236)	(75,236)	0	0	
4260	Greater Albany School District 8J	6/30/2014	Proportion	5.4	1.4	(183,996)	(47,704)	(34,073)	(34,073)	(34,073)	(34,073)	(34,073)	(34,073)	0	0	
4260	Greater Albany School District 8J	6/30/2014	Contribution	5.4	1.4	(125,414)	(32,514)	(23,225)	(23,225)	(23,225)	(23,225)	(23,225)	(23,225)	0	0	
4260	Greater Albany School District 8J	6/30/2013	Contribution	5.6	0.6	333,968	59,637	35,783	35,783	35,783	35,783	35,783	35,783	0	0	
4268	Lake Oswego School District	6/30/2017	Proportion	5.2	4.2	3,142,629	2,538,277	604,352	604,352	604,352	604,352	604,352	604,352	604,352	120,869	0
4268	Lake Oswego School District	6/30/2017	Contribution	5.2	4.2	(1,394,692)	(1,126,482)	(268,210)	(268,210)	(268,210)	(268,210)	(268,210)	(268,210)	(268,210)	(53,642)	0
4268	Lake Oswego School District	6/30/2016	Proportion	5.3	3.3	740,092	460,812	139,640	139,640	139,640	139,640	139,640	139,640	41,892	0	
4268	Lake Oswego School District	6/30/2016	Contribution	5.3	3.3	(1,371,236)	(853,788)	(258,724)	(258,724)	(258,724)	(258,724)	(258,724)	(258,724)	(77,616)	0	
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	2.3	1,091,713	473,761	205,984	205,984	205,984	205,984	205,984	205,984	61,793	0	
4268	Lake Oswego School District	6/30/2015	Contribution	5.3	2.3	(1,014,515)	(440,261)	(191,418)	(191,418)	(191,418)	(191,418)	(191,418)	(191,418)	0	0	
4268	Lake Oswego School District	6/30/2014	Proportion	5.4	1.4	(119,342)	(30,942)	(22,100)	(22,100)	(22,100)	(22,100)	(22,100)	(22,100)	0	0	
4268	Lake Oswego School District	6/30/2014	Contribution	5.4	1.4	(214,863)	(55,707)	(39,789)	(39,789)	(39,789)	(39,789)	(39,789)	(39,789)	0	0	
4268	Lake Oswego School District	6/30/2013	Contribution	5.6	0.6	88,208	9,453	15,751	15,751	15,751	15,751	15,751	15,751	0	0	
4270	Silver Falls School District	6/30/2017	Proportion	5.2	4.2	531,712	429,460	102,252	102,252	102,252	102,252	102,252	102,252	20,452	0	
4270	Silver Falls School District	6/30/2017	Contribution	5.2	4.2	(376,464)	(304,067)	(72,397)	(72,397)	(72,397)	(72,397)	(72,397)	(72,397)	(72,397)	(14,479)	0
4270	Silver Falls School District	6/30/2016	Proportion	5.3	3.3	322,033	200,511	60,761	60,761	60,761	60,761	60,761	60,761	18,228	0	
4270	Silver Falls School District	6/30/2016	Contribution	5.3	3.3	(656,682)	(408,878)	(123,902)	(123,902)	(123,902)	(123,902)	(123,902)	(123,902)	(37,172)	0	
4270	Silver Falls School District	6/30/2015	Proportion	5.3	2.3	(21,334)	(9,259)	(4,025)	(4,025)	(4,025)	(4,025)	(4,025)	(4,025)	0	0	
4270	Silver Falls School District	6/30/2015	Contribution	5.3	2.3	(146,080)	(63,394)	(27,562)	(27,562)	(27,562)	(27,562)	(27,562)	(27,562)	(8,270)	0	
4270	Silver Falls School District	6/30/2014	Proportion	5.4	1.4	128,224	33,244	23,745	23,745	23,745	23,745	23,745	23,745	0	0	
4270	Silver Falls School District	6/30/2014	Contribution	5.4	1.4	(125,051)	(32,419)	(23,158)	(23,158)	(23,158)	(23,158)	(23,158)	(23,158)	0	0	
4270	Silver Falls School District	6/30/2013	Contribution	5.6	0.6	129,964	13,924	23,208	23,208	23,208	23,208	23,208	23,208	0	0	
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	5.2	4.2	117,763	95,116	22,647	22,647	22,647	22,647	22,647	22,647	22,647	4,528	0
4271	Malheur Education Service District Region 14	6/30/2017	Contribution	5.2	4.2	(191,166)	(154,403)	(36,763)	(36,763)	(36,763)	(36,763)	(36,763)	(36,763)	(36,763)	7,351	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	5.3	3.3	(63,274)	(39,398)	(11,938)	(11,938)	(11,938)	(11,938)	(11,938)	(11,938)	(3,584)	0	
4271	Malheur Education Service District Region 14	6/30/2016	Contribution	5.3	3.3	133,656	83,220	25,218	25,218	25,218	25,218	25,218	25,218	7,566	0	
4271	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	2.3	(392,461)	(170,314)	(74,049)	(74,049)	(74,049)	(74,049)	(74,049)	(74,049)	(22,216)	0	
4271	Malheur Education Service District Region 14	6/30/2015	Contribution	5.3	2.3	93,345	40,509	17,612	17,612	17,612	17,612	17,612	17,612	5,285	0	
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	1.4	(12,307)	(3,191)	(2,279)	(2,279)	(2,279)	(2,279)	(2,279)	(2,279)	0	0	
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	1.4	(25,716)	(6,668)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	(4,762)	0	0	
4271	Malheur Education Service District Region 14	6/30/2013	Contribution	5.6	0.6	84,198	9,023	15,035	15,035	15,035	15,035	15,035	15,035	0	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	5.2	4.2	149,955	121,117	28,838	28,838	28,838	28,838	28,838	28,838	28,838	5,765	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Contribution	5.2	4.2	(549,077)	(443,485)	(105,592)	(105,592)	(105,592)	(105,592)	(105,592)	(105,592)	(105,592)	21,117	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	5.3	3.3	(1,710,315)	(1,064,913)	(322,701)	(322,701)	(322,701)	(322,701)	(322,701)	(322,701)	(96,810)	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Contribution	5.3	3.3	715,524	445,514	135,005	135,005	135,005	135,005	135,005	135,005	40,499	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Proportion	5.3	2.3	(1,266,276)	(549,516)	(238,920)	(238,920)	(238,920)	(238,920)	(238,920)	(238,920)	(71,676)	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3	2.3	457,989	198,750	86,413	86,413	86,413	86,413	86,413	86,413	25,924	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Proportion	5.4	1.4	(198,053)	(51,349)	(36,676)	(36,676)	(36,676)	(36,676)	(36,676)	(36,676)	0	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Contribution	5.4	1.4	(42,159)	(10,931)	(7,807)	(7,807)	(7,807)	(7,807)	(7,807)	(7,807)	0	0	
4272	Linn-Benton-Lincoln Education Service District	6/30/2013	Contribution	5.6	0.6	84,838	9,088	15,150	15,150	15,150	15,150	15,150	15,150	0	0	
4273	Double O School District	6/30/2017	Proportion	5.2	4.2	(6,177)	(4,989)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(1,188)	(237)	0
4273	Double O School District	6/30/2017	Contribution	5.2	4.2	1,951	1,576	375	375	375	375	375	375	76	0	

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4273	Double O School District	6/30/2016	Proportion	5.3	3.3	11,598	7,222	2,188	2,188	2,188	2,188	2,188	658	0	0
4273	Double O School District	6/30/2016	Contribution	5.3	3.3	817	509	154	154	154	154	154	47	0	0
4273	Double O School District	6/30/2015	Proportion	5.3	2.3	(4,575)	(1,986)	(863)	(863)	(863)	(863)	(260)	0	0	0
4273	Double O School District	6/30/2015	Contribution	5.3	2.3	2,603	1,130	491	491	491	491	148	0	0	0
4273	Double O School District	6/30/2014	Proportion	5.4	1.4	(556)	(144)	(103)	(103)	(41)	0	0	0	0	0
4273	Double O School District	6/30/2014	Contribution	5.4	1.4	1,282	334	237	237	97	0	0	0	0	0
4273	Double O School District	6/30/2013	Contribution	5.6	0.6	(1,366)	(146)	(244)	(146)	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2015	Contribution	5.3	2.3	949	412	179	179	179	54	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	1.4	2,901	753	537	537	216	0	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	5.2	4.2	171,879	138,825	33,054	33,054	33,054	33,054	33,054	6,609	0	0
4276	Lane County Education Service District	6/30/2017	Contribution	5.2	4.2	29,484	23,814	5,670	5,670	5,670	5,670	1,134	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	5.3	3.3	(275,883)	(171,777)	(52,053)	(52,053)	(52,053)	(52,053)	(15,618)	0	0	0
4276	Lane County Education Service District	6/30/2016	Contribution	5.3	3.3	31,444	19,578	5,933	5,933	5,933	5,933	1,779	0	0	0
4276	Lane County Education Service District	6/30/2015	Proportion	5.3	2.3	(392,048)	(170,135)	(73,971)	(73,971)	(73,971)	(22,193)	0	0	0	0
4276	Lane County Education Service District	6/30/2015	Contribution	5.3	2.3	67,667	29,366	12,767	12,767	3,832	0	0	0	0	0
4276	Lane County Education Service District	6/30/2014	Proportion	5.4	1.4	(1,383,971)	(358,807)	(256,291)	(256,291)	(102,516)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	1.4	136,993	35,517	25,369	25,369	10,148	0	0	0	0	0
4276	Lane County Education Service District	6/30/2013	Contribution	5.6	0.6	(320,040)	(34,290)	(57,150)	(34,290)	0	0	0	0	0	0
4277	Mitchell School	6/30/2017	Proportion	5.2	4.2	(49,104)	(39,661)	(9,443)	(9,443)	(9,443)	(9,443)	(1,889)	0	0	0
4277	Mitchell School	6/30/2017	Contribution	5.2	4.2	3,889	3,141	748	748	748	748	149	0	0	0
4277	Mitchell School	6/30/2016	Proportion	5.3	3.3	(82,258)	(51,218)	(15,520)	(15,520)	(15,520)	(4,658)	0	0	0	0
4277	Mitchell School	6/30/2016	Contribution	5.3	3.3	14,305	8,907	2,699	2,699	2,699	810	0	0	0	0
4277	Mitchell School	6/30/2015	Proportion	5.3	2.3	(94,965)	(41,211)	(17,918)	(17,918)	(17,918)	(5,375)	0	0	0	0
4277	Mitchell School	6/30/2015	Contribution	5.3	2.3	13,220	5,738	2,494	2,494	750	0	0	0	0	0
4277	Mitchell School	6/30/2014	Proportion	5.4	1.4	(18,644)	(4,832)	(3,453)	(3,453)	(1,379)	0	0	0	0	0
4277	Mitchell School	6/30/2014	Contribution	5.4	1.4	23,096	5,988	4,277	4,277	1,711	0	0	0	0	0
4277	Mitchell School	6/30/2013	Contribution	5.6	0.6	(11,523)	(1,233)	(2,058)	(1,233)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	5.2	4.2	1,175,881	949,750	226,131	226,131	226,131	226,131	45,226	0	0	0
4279	St Helens School District 502	6/30/2017	Contribution	5.2	4.2	(1,221,525)	(986,616)	(234,909)	(234,909)	(234,909)	(234,909)	(46,980)	0	0	0
4279	St Helens School District 502	6/30/2016	Proportion	5.3	3.3	1,333,769	830,459	251,655	251,655	251,655	75,494	0	0	0	0
4279	St Helens School District 502	6/30/2016	Contribution	5.3	3.3	(949,202)	(591,012)	(179,095)	(179,095)	(179,095)	(53,727)	0	0	0	0
4279	St Helens School District 502	6/30/2015	Proportion	5.3	2.3	2,187,451	949,270	412,727	412,727	412,727	123,816	0	0	0	0
4279	St Helens School District 502	6/30/2015	Contribution	5.3	2.3	(644,432)	(279,659)	(121,591)	(121,591)	(121,591)	(36,477)	0	0	0	0
4279	St Helens School District 502	6/30/2014	Proportion	5.4	1.4	122,133	31,665	22,617	22,617	9,048	0	0	0	0	0
4279	St Helens School District 502	6/30/2014	Contribution	5.4	1.4	246,422	63,886	45,634	45,634	18,252	0	0	0	0	0
4279	St Helens School District 502	6/30/2013	Contribution	5.6	0.6	232,486	24,911	41,515	24,911	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	5.2	4.2	(49,970)	(40,360)	(9,610)	(9,610)	(9,610)	(9,610)	(1,920)	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Contribution	5.2	4.2	1,260,989	1,018,491	242,498	242,498	242,498	242,498	48,499	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	5.3	3.3	(3,823,713)	(2,380,803)	(721,455)	(721,455)	(721,455)	(216,438)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Contribution	5.3	3.3	1,444,859	899,629	272,615	272,615	272,615	81,784	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Proportion	5.3	2.3	(6,258,473)	(2,715,941)	(1,180,844)	(1,180,844)	(1,180,844)	(354,253)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Contribution	5.3	2.3	758,212	329,035	143,059	143,059	143,059	42,917	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	1.4	(528,361)	(136,981)	(97,845)	(97,845)	(39,136)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	1.4	(356,367)	(92,391)	(65,994)	(65,994)	(26,397)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2013	Contribution	5.6	0.6	25,653	2,748	4,581	2,748	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	5.2	4.2	1,128,781	911,708	217,073	217,073	217,073	217,073	43,416	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Contribution	5.2	4.2	721,255	582,552	138,703	138,703	138,703	138,703	27,740	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	5.3	3.3	(2,430,805)	(1,513,521)	(458,642)	(458,642)	(458,642)	(137,595)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Contribution	5.3	3.3	351,764	219,022	66,371	66,371	66,371	19,909	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	2.3	(3,201,201)	(1,389,201)	(604,000)	(604,000)	(604,000)	(181,201)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	2.3	666,874	289,399	125,825	125,825	37,749	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Proportion	5.4	1.4	(361,884)	(93,820)	(67,016)	(67,016)	(26,804)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Contribution	5.4	1.4	(720,839)	(186,883)	(133,489)	(133,489)	(53,394)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2013	Contribution	5.6	0.6	129,240	13,845	23,079	13,845	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	5.2	4.2	(815,507)	(658,679)	(156,828)	(156,828)	(156,828)	(156,828)	(31,367)	0	0	0
4288	Medford School District 549C	6/30/2017	Contribution	5.2	4.2	1,055,175	852,257	202,918	202,918	202,918	202,918	40,585	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	5.3	3.3	(1,753,142)	(1,091,578)	(330,782)	(330,782)	(330,782)	(99,232)	0	0	0	0
4288	Medford School District 549C	6/30/2016	Contribution	5.3	3.3	1,077,627	670,975	203,326	203,326	203,326	60,997	0	0	0	0
4288	Medford School District 549C	6/30/2015	Proportion	5.3	2.3	(3,969,258)	(1,722,507)	(748,917)	(748,917)	(748,917)	(224,673)	0	0	0	0
4288	Medford School District 549C	6/30/2015	Contribution	5.3	2.3	1,004,008	435,703	189,435	189,435	189,435	56,833	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4288	Medford School District 549C	6/30/2014	Proportion	5.4	1.4	955,926	247,834	177,023	177,023	70,811	0	0	0	0
4288	Medford School District 549C	6/30/2014	Contribution	5.4	1.4	(565,881)	(146,709)	(104,793)	(104,793)	(41,916)	0	0	0	0
4288	Medford School District 549C	6/30/2013	Contribution	5.6	0.6	915,215	98,060	163,431	98,060	0	0	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	5.2	4.2	306,586	247,627	58,959	58,959	58,959	58,959	58,959	11,791	0
4291	Dayton Public Schools	6/30/2017	Contribution	5.2	4.2	(298,842)	(241,372)	(57,470)	(57,470)	(57,470)	(57,470)	(57,470)	(11,492)	0
4291	Dayton Public Schools	6/30/2016	Proportion	5.3	3.3	175,607	109,341	33,133	33,133	33,133	33,133	9,942	0	0
4291	Dayton Public Schools	6/30/2016	Contribution	5.3	3.3	(281,356)	(175,184)	(53,086)	(53,086)	(53,086)	(53,086)	(15,926)	0	0
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	2.3	243,129	105,510	45,873	45,873	45,873	13,764	0	0	0
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	2.3	(166,969)	(72,457)	(31,504)	(31,504)	(31,504)	(9,449)	0	0	0
4291	Dayton Public Schools	6/30/2014	Proportion	5.4	1.4	(226,886)	(58,822)	(42,016)	(42,016)	(16,806)	0	0	0	0
4291	Dayton Public Schools	6/30/2014	Contribution	5.4	1.4	5,534	1,434	1,025	1,025	409	0	0	0	0
4291	Dayton Public Schools	6/30/2013	Contribution	5.6	0.6	(50,986)	(5,461)	(9,105)	(5,461)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	5.2	4.2	(47,938)	(38,719)	(9,219)	(9,219)	(9,219)	(9,219)	(9,219)	(1,843)	0
4293	Lake County Education Service District	6/30/2017	Contribution	5.2	4.2	36,232	29,264	6,968	6,968	6,968	6,968	1,392	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	5.3	3.3	(148,497)	(92,461)	(28,018)	(28,018)	(28,018)	(28,018)	(8,407)	0	0
4293	Lake County Education Service District	6/30/2016	Contribution	5.3	3.3	24,513	15,263	4,625	4,625	4,625	1,388	0	0	0
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	2.3	12,719	5,519	2,400	2,400	719	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	2.3	7,766	3,371	1,465	1,465	441	0	0	0	0
4293	Lake County Education Service District	6/30/2014	Proportion	5.4	1.4	25,890	6,714	4,794	4,794	1,920	0	0	0	0
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	1.4	1,610	418	298	298	120	0	0	0	0
4293	Lake County Education Service District	6/30/2013	Contribution	5.6	0.6	28,625	3,065	5,112	3,065	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	5.2	4.2	(126,844)	(102,451)	(24,393)	(24,393)	(24,393)	(24,393)	(24,393)	(4,879)	0
4294	Harney Education Service District Region XVII	6/30/2017	Contribution	5.2	4.2	30,214	24,404	5,810	5,810	5,810	5,810	1,164	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	5.3	3.3	(197,718)	(123,108)	(37,305)	(37,305)	(37,305)	(37,305)	(11,193)	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Contribution	5.3	3.3	26,220	16,326	4,947	4,947	4,947	1,485	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	2.3	(43,332)	(18,804)	(8,176)	(8,176)	(2,452)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	2.3	20,723	8,993	3,910	3,910	3,910	1,173	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	1.4	(74,047)	(19,199)	(13,712)	(13,712)	(5,487)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	1.4	(28,934)	(7,502)	(5,358)	(5,358)	(2,144)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2013	Contribution	5.6	0.6	(13,862)	(1,487)	(2,475)	(1,487)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	5.2	4.2	119,485	96,507	22,978	22,978	22,978	22,978	4,595	0	0
4295	Wasco County Education Service District	6/30/2017	Contribution	5.2	4.2	167,365	135,179	32,186	32,186	32,186	32,186	6,435	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	5.3	3.3	104,596	65,126	19,735	19,735	19,735	5,921	0	0	0
4295	Wasco County Education Service District	6/30/2016	Contribution	5.3	3.3	96,071	59,817	18,127	18,127	18,127	5,436	0	0	0
4295	Wasco County Education Service District	6/30/2015	Proportion	5.3	2.3	(64,043)	(27,791)	(12,084)	(12,084)	(12,084)	(3,623)	0	0	0
4295	Wasco County Education Service District	6/30/2015	Contribution	5.3	2.3	86,579	37,571	16,336	16,336	4,899	0	0	0	0
4295	Wasco County Education Service District	6/30/2014	Proportion	5.4	1.4	17,259	4,475	3,196	3,196	1,279	0	0	0	0
4295	Wasco County Education Service District	6/30/2014	Contribution	5.4	1.4	25,478	6,606	4,718	4,718	1,888	0	0	0	0
4295	Wasco County Education Service District	6/30/2013	Contribution	5.6	0.6	38,439	4,119	6,884	4,119	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Contribution	5.3	2.3	2,291	995	432	432	432	131	0	0	0
4297	Yamhill Education Service District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2014	Contribution	5.4	1.4	1,107	287	205	205	82	0	0	0	0
4306	Amity School District	6/30/2017	Proportion	5.2	4.2	288,138	232,727	55,411	55,411	55,411	55,411	11,083	0	0
4306	Amity School District	6/30/2017	Contribution	5.2	4.2	(338,438)	(273,354)	(65,084)	(65,084)	(65,084)	(65,084)	(13,018)	0	0
4306	Amity School District	6/30/2016	Proportion	5.3	3.3	257,176	160,128	48,524	48,524	48,524	14,556	0	0	0
4306	Amity School District	6/30/2016	Contribution	5.3	3.3	(239,282)	(148,986)	(45,148)	(45,148)	(45,148)	(13,542)	0	0	0
4306	Amity School District	6/30/2015	Proportion	5.3	2.3	750,673	325,765	141,636	141,636	141,636	42,493	0	0	0
4306	Amity School District	6/30/2015	Contribution	5.3	2.3	(179,880)	(78,060)	(33,940)	(33,940)	(10,180)	0	0	0	0
4306	Amity School District	6/30/2014	Proportion	5.4	1.4	6,752	1,752	1,250	1,250	502	0	0	0	0
4306	Amity School District	6/30/2014	Contribution	5.4	1.4	(56,004)	(14,520)	(10,371)	(10,371)	(4,149)	0	0	0	0
4306	Amity School District	6/30/2013	Contribution	5.6	0.6	(4,351)	(466)	(777)	(466)	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Contribution	5.2	4.2	875	707	168	168	168	168	35	0	0
4307	Columbia School District 5J	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Contribution	5.3	2.3	2,481	1,077	468	468	468	141	0	0	0
4307	Columbia School District 5J	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Contribution	5.4	1.4	2,657	689	492	492	197	0	0	0	0
4309	Scappoose School District	6/30/2017	Proportion	5.2	4.2	(410,643)	(331,673)	(78,970)	(78,970)	(78,970)	(78,970)	(15,793)	0	0
4309	Scappoose School District	6/30/2017	Contribution	5.2	4.2	438,973	354,555	84,418	84,418	84,418	84,418	16,883	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4309	Scappoose School District	6/30/2016	Proportion	5.3	3.3	(857,921)	(534,177)	(161,872)	(161,872)	(161,872)	(161,872)	(161,872)	(48,561)	0	0
4309	Scappoose School District	6/30/2016	Contribution	5.3	3.3	557,514	347,132	105,191	105,191	105,191	105,191	105,191	31,559	0	0
4309	Scappoose School District	6/30/2015	Proportion	5.3	2.3	(1,730,558)	(750,998)	(326,520)	(326,520)	(326,520)	(326,520)	(97,958)	0	0	0
4309	Scappoose School District	6/30/2015	Contribution	5.3	2.3	673,587	292,311	127,092	127,092	127,092	127,092	38,127	0	0	0
4309	Scappoose School District	6/30/2014	Proportion	5.4	1.4	(8,880)	(2,304)	(1,644)	(1,644)	(660)	0	0	0	0	0
4309	Scappoose School District	6/30/2014	Contribution	5.4	1.4	(57,056)	(14,792)	(10,566)	(10,566)	(4,226)	0	0	0	0	0
4309	Scappoose School District	6/30/2013	Contribution	5.6	0.6	180,895	19,380	32,303	19,380	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	5.2	4.2	232,380	187,692	44,688	44,688	44,688	44,688	44,688	8,940	0	0
4311	Redmond School District 2J	6/30/2017	Contribution	5.2	4.2	(154,626)	(124,890)	(29,736)	(29,736)	(29,736)	(29,736)	(29,736)	(5,946)	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	5.3	3.3	(155,305)	(96,699)	(29,303)	(29,303)	(29,303)	(29,303)	(8,790)	0	0	0
4311	Redmond School District 2J	6/30/2016	Contribution	5.3	3.3	(473,658)	(294,920)	(89,369)	(89,369)	(89,369)	(89,369)	(26,813)	0	0	0
4311	Redmond School District 2J	6/30/2015	Proportion	5.3	2.3	427,140	185,364	80,592	80,592	80,592	80,592	24,180	0	0	0
4311	Redmond School District 2J	6/30/2015	Contribution	5.3	2.3	(130,119)	(56,466)	(24,551)	(24,551)	(24,551)	(7,364)	0	0	0	0
4311	Redmond School District 2J	6/30/2014	Proportion	5.4	1.4	312,656	81,060	57,899	57,899	23,161	0	0	0	0	0
4311	Redmond School District 2J	6/30/2014	Contribution	5.4	1.4	3,136	812	581	581	231	0	0	0	0	0
4311	Redmond School District 2J	6/30/2013	Contribution	5.6	0.6	461,433	49,438	82,399	49,438	0	0	0	0	0	0
4312	Reedsport School District	6/30/2017	Proportion	5.2	4.2	1,034,445	835,513	198,932	198,932	198,932	198,932	198,932	39,785	0	0
4312	Reedsport School District	6/30/2017	Contribution	5.2	4.2	(222,015)	(179,320)	(42,695)	(42,695)	(42,695)	(42,695)	(8,540)	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	5.3	3.3	(300,635)	(187,187)	(56,724)	(56,724)	(56,724)	(56,724)	(17,015)	0	0	0
4312	Reedsport School District	6/30/2016	Contribution	5.3	3.3	(143,188)	(89,154)	(27,017)	(27,017)	(27,017)	(27,017)	(8,103)	0	0	0
4312	Reedsport School District	6/30/2015	Proportion	5.3	2.3	443,832	192,606	83,742	83,742	83,742	83,742	25,122	0	0	0
4312	Reedsport School District	6/30/2015	Contribution	5.3	2.3	(151,056)	(65,553)	(28,501)	(28,501)	(28,501)	(8,551)	0	0	0	0
4312	Reedsport School District	6/30/2014	Proportion	5.4	1.4	(230,189)	(59,677)	(42,628)	(42,628)	(17,049)	0	0	0	0	0
4312	Reedsport School District	6/30/2014	Contribution	5.4	1.4	61,087	15,839	11,312	11,312	4,527	0	0	0	0	0
4312	Reedsport School District	6/30/2013	Contribution	5.6	0.6	(32,380)	(3,470)	(5,782)	(3,470)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2017	Proportion	5.2	4.2	1,282,510	1,035,873	246,637	246,637	246,637	246,637	246,637	49,325	0	0
4313	Forest Grove School District	6/30/2017	Contribution	5.2	4.2	93,950	75,883	18,067	18,067	18,067	18,067	18,067	3,615	0	0
4313	Forest Grove School District	6/30/2016	Proportion	5.3	3.3	719,466	447,970	135,748	135,748	135,748	135,748	40,726	0	0	0
4313	Forest Grove School District	6/30/2016	Contribution	5.3	3.3	(308,126)	(191,852)	(58,137)	(58,137)	(58,137)	(58,137)	(17,441)	0	0	0
4313	Forest Grove School District	6/30/2015	Proportion	5.3	2.3	1,079,898	468,636	203,754	203,754	203,754	203,754	61,128	0	0	0
4313	Forest Grove School District	6/30/2015	Contribution	5.3	2.3	(105,853)	(45,937)	(19,972)	(19,972)	(19,972)	(5,993)	0	0	0	0
4313	Forest Grove School District	6/30/2014	Proportion	5.4	1.4	(358,677)	(92,989)	(66,422)	(66,422)	(26,567)	0	0	0	0	0
4313	Forest Grove School District	6/30/2014	Contribution	5.4	1.4	(93,407)	(24,215)	(17,298)	(17,298)	(6,917)	0	0	0	0	0
4313	Forest Grove School District	6/30/2013	Contribution	5.6	0.6	480,356	51,466	85,778	51,466	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2017	Proportion	5.2	4.2	(359,260)	(290,172)	(69,088)	(69,088)	(69,088)	(69,088)	(69,088)	(13,820)	0	0
4314	Willamina School District 30J	6/30/2017	Contribution	5.2	4.2	90,658	73,224	17,434	17,434	17,434	17,434	17,434	3,488	0	0
4314	Willamina School District 30J	6/30/2016	Proportion	5.3	3.3	159,256	99,160	30,048	30,048	30,048	30,048	9,016	0	0	0
4314	Willamina School District 30J	6/30/2016	Contribution	5.3	3.3	40,658	25,316	7,671	7,671	7,671	7,671	2,303	0	0	0
4314	Willamina School District 30J	6/30/2015	Proportion	5.3	2.3	(337,707)	(146,553)	(63,718)	(63,718)	(63,718)	(19,117)	0	0	0	0
4314	Willamina School District 30J	6/30/2015	Contribution	5.3	2.3	(38,685)	(16,788)	(7,299)	(7,299)	(7,299)	(2,190)	0	0	0	0
4314	Willamina School District 30J	6/30/2014	Proportion	5.4	1.4	(1,139)	(295)	(211)	(211)	(84)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	1.4	3,000	776	556	556	220	0	0	0	0	0
4314	Willamina School District 30J	6/30/2013	Contribution	5.6	0.6	77,538	8,308	13,846	8,308	0	0	0	0	0	0
4315	John Day School District	6/30/2017	Proportion	5.2	4.2	(487,987)	(394,143)	(93,844)	(93,844)	(93,844)	(93,844)	(93,844)	(18,767)	0	0
4315	John Day School District	6/30/2017	Contribution	5.2	4.2	(35,894)	(28,991)	(6,903)	(6,903)	(6,903)	(6,903)	(6,903)	(1,379)	0	0
4315	John Day School District	6/30/2016	Proportion	5.3	3.3	232,589	144,819	43,885	43,885	43,885	43,885	13,164	0	0	0
4315	John Day School District	6/30/2016	Contribution	5.3	3.3	(121,128)	(75,420)	(22,854)	(22,854)	(22,854)	(22,854)	(6,858)	0	0	0
4315	John Day School District	6/30/2015	Proportion	5.3	2.3	(28,086)	(12,189)	(5,299)	(5,299)	(5,299)	(1,591)	0	0	0	0
4315	John Day School District	6/30/2015	Contribution	5.3	2.3	35,189	15,272	6,639	6,639	6,639	1,994	0	0	0	0
4315	John Day School District	6/30/2014	Proportion	5.4	1.4	(115,275)	(29,887)	(21,347)	(21,347)	(8,540)	0	0	0	0	0
4315	John Day School District	6/30/2014	Contribution	5.4	1.4	(38,473)	(9,973)	(7,125)	(7,125)	(2,848)	0	0	0	0	0
4315	John Day School District	6/30/2013	Contribution	5.6	0.6	50,609	5,424	9,037	5,424	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	5.2	4.2	2,309,582	1,865,432	444,150	444,150	444,150	444,150	444,150	88,832	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Contribution	5.2	4.2	1,471,860	1,188,810	283,050	283,050	283,050	283,050	283,050	56,610	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	5.3	3.3	(4,083,603)	(2,542,621)	(770,491)	(770,491)	(770,491)	(770,491)	(231,148)	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Contribution	5.3	3.3	1,890,661	1,177,205	356,728	356,728	356,728	356,728	107,021	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	2.3	(5,949,988)	(2,582,071)	(1,122,639)	(1,122,639)	(1,122,639)	(336,793)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	2.3	1,465,916	636,152	276,588	276,588	82,976	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	1.4	(1,305,917)	(338,573)	(241,836)	(241,836)	(96,737)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	1.4	(418,183)	(108,419)	(77,441)	(77,441)	(30,978)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2013	Contribution	5.6	0.6	(1,676,991)	(179,676)	(299,463)	(179,676)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2017	Proportion	5.2	4.2	(321,589)	(259,745)	(61,844)	(61,844)	(61,844)	(61,844)	(61,844)	(12,369)	0	0
4317	Sherwood School District 88J	6/30/2017	Contribution	5.2	4.2	474,347	383,126	91,221	91,221	91,221	91,221	18,242	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	5.3	3.3	(567,531)	(353,369)	(107,081)	(107,081)	(107,081)	(107,081)	(32,126)	0	0	0
4317	Sherwood School District 88J	6/30/2016	Contribution	5.3	3.3	404,211	251,679	76,266	76,266	76,266	76,266	22,881	0	0	0
4317	Sherwood School District 88J	6/30/2015	Proportion	5.3	2.3	(1,822,496)	(790,895)	(343,867)	(343,867)	(343,867)	(103,161)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4317	Sherwood School District 88J	6/30/2015	Contribution	5.3	2.3	456,680	198,182	86,166	86,166	86,166	25,850	0	0	
4317	Sherwood School District 88J	6/30/2014	Proportion	5.4	1.4	(551,136)	(142,888)	(102,062)	(102,062)	(40,826)	0	0	0	
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	1.4	1,206,444	312,780	223,416	223,416	89,364	0	0	0	
4317	Sherwood School District 88J	6/30/2013	Contribution	5.6	0.6	(691,395)	(74,080)	(123,463)	(74,080)	0	0	0	0	
4320	Rainier School District 13	6/30/2017	Proportion	5.2	4.2	243,327	196,533	46,794	46,794	46,794	46,794	46,794	9,357	
4320	Rainier School District 13	6/30/2017	Contribution	5.2	4.2	(203,740)	(164,559)	(39,181)	(39,181)	(39,181)	(39,181)	(39,181)	(7,835)	
4320	Rainier School District 13	6/30/2016	Proportion	5.3	3.3	(224,921)	(140,045)	(42,438)	(42,438)	(42,438)	(42,438)	(12,731)	0	
4320	Rainier School District 13	6/30/2016	Contribution	5.3	3.3	(188,607)	(117,435)	(35,586)	(35,586)	(35,586)	(35,586)	(10,677)	0	
4320	Rainier School District 13	6/30/2015	Proportion	5.3	2.3	340,261	147,661	64,200	64,200	64,200	19,261	0	0	
4320	Rainier School District 13	6/30/2015	Contribution	5.3	2.3	(157,820)	(68,489)	(29,777)	(29,777)	(29,777)	(8,935)	0	0	
4320	Rainier School District 13	6/30/2014	Proportion	5.4	1.4	(131,713)	(34,149)	(24,391)	(24,391)	(9,758)	0	0	0	
4320	Rainier School District 13	6/30/2014	Contribution	5.4	1.4	19,247	4,991	3,564	3,564	1,427	0	0	0	
4320	Rainier School District 13	6/30/2013	Contribution	5.6	0.6	11,409	1,224	2,037	1,224	0	0	0	0	
4321	North Clackamas School District 12	6/30/2017	Proportion	5.2	4.2	14,237,736	11,499,710	2,738,026	2,738,026	2,738,026	2,738,026	2,738,026	547,606	
4321	North Clackamas School District 12	6/30/2017	Contribution	5.2	4.2	(5,060,378)	(4,087,228)	(973,150)	(973,150)	(973,150)	(973,150)	(973,150)	(194,628)	
4321	North Clackamas School District 12	6/30/2016	Proportion	5.3	3.3	5,846,599	3,640,335	1,103,132	1,103,132	1,103,132	1,103,132	330,939	0	
4321	North Clackamas School District 12	6/30/2016	Contribution	5.3	3.3	(4,664,834)	(2,904,520)	(880,157)	(880,157)	(880,157)	(880,157)	(264,049)	0	
4321	North Clackamas School District 12	6/30/2015	Proportion	5.3	2.3	6,092,542	2,643,934	1,149,536	1,149,536	1,149,536	344,862	0	0	
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	2.3	(2,955,630)	(1,282,632)	(557,666)	(557,666)	(557,666)	(167,300)	0	0	
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	1.4	(176,401)	(45,733)	(32,667)	(32,667)	(13,066)	0	0	0	
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	1.4	(248,127)	(64,331)	(45,949)	(45,949)	(18,382)	0	0	0	
4321	North Clackamas School District 12	6/30/2013	Contribution	5.6	0.6	666,958	119,100	71,458	71,458	0	0	0	0	
4323	Estacada School District 108	6/30/2017	Proportion	5.2	4.2	1,168,666	943,923	224,743	224,743	224,743	224,743	224,743	44,951	
4323	Estacada School District 108	6/30/2017	Contribution	5.2	4.2	(425,090)	(343,342)	(81,748)	(81,748)	(81,748)	(81,748)	(81,748)	(16,350)	
4323	Estacada School District 108	6/30/2016	Proportion	5.3	3.3	(82,666)	(51,472)	(15,597)	(15,597)	(15,597)	(15,597)	(4,681)	0	
4323	Estacada School District 108	6/30/2016	Contribution	5.3	3.3	(230,981)	(143,819)	(43,581)	(43,581)	(43,581)	(43,581)	(13,076)	0	
4323	Estacada School District 108	6/30/2015	Proportion	5.3	2.3	(343,903)	(149,242)	(64,887)	(64,887)	(64,887)	(19,468)	0	0	
4323	Estacada School District 108	6/30/2015	Contribution	5.3	2.3	(133,587)	(57,972)	(25,205)	(25,205)	(25,205)	(7,562)	0	0	
4323	Estacada School District 108	6/30/2014	Proportion	5.4	1.4	(697,874)	(180,930)	(129,236)	(129,236)	(51,694)	0	0	0	
4323	Estacada School District 108	6/30/2014	Contribution	5.4	1.4	71,117	18,437	13,170	13,170	5,267	0	0	0	
4323	Estacada School District 108	6/30/2013	Contribution	5.6	0.6	(90,128)	(9,658)	(16,094)	(9,658)	0	0	0	0	
4324	Centennial School District 28	6/30/2017	Proportion	5.2	4.2	(1,477,845)	(1,193,644)	(284,201)	(284,201)	(284,201)	(284,201)	(284,201)	(56,840)	
4324	Centennial School District 28	6/30/2017	Contribution	5.2	4.2	1,555,388	1,256,275	299,113	299,113	299,113	299,113	299,113	59,823	
4324	Centennial School District 28	6/30/2016	Proportion	5.3	3.3	(5,869,127)	(3,654,363)	(1,107,382)	(1,107,382)	(1,107,382)	(1,107,382)	(332,217)	0	
4324	Centennial School District 28	6/30/2016	Contribution	5.3	3.3	1,887,143	1,175,013	356,065	356,065	356,065	356,065	106,818	0	
4324	Centennial School District 28	6/30/2015	Proportion	5.3	2.3	(5,347,141)	(2,320,456)	(1,008,895)	(1,008,895)	(1,008,895)	(302,666)	0	0	
4324	Centennial School District 28	6/30/2015	Contribution	5.3	2.3	1,312,697	569,660	247,679	247,679	247,679	74,302	0	0	
4324	Centennial School District 28	6/30/2014	Proportion	5.4	1.4	120,177	31,157	22,255	22,255	8,902	0	0	0	
4324	Centennial School District 28	6/30/2014	Contribution	5.4	1.4	(291,695)	(75,623)	(54,018)	(54,018)	(21,605)	0	0	0	
4324	Centennial School District 28	6/30/2013	Contribution	5.6	0.6	2,073,728	222,183	370,309	222,183	0	0	0	0	
4326	Harney County School District 3	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	
4326	Harney County School District 3	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	
4327	Jordan Valley School District 3	6/30/2017	Proportion	5.2	4.2	183,908	148,541	35,367	35,367	35,367	35,367	35,367	7,073	
4327	Jordan Valley School District 3	6/30/2017	Contribution	5.2	4.2	32,213	26,018	6,195	6,195	6,195	6,195	6,195	1,238	
4327	Jordan Valley School District 3	6/30/2016	Proportion	5.3	3.3	(202,030)	(125,792)	(38,119)	(38,119)	(38,119)	(38,119)	(11,435)	0	
4327	Jordan Valley School District 3	6/30/2016	Contribution	5.3	3.3	82,506	51,372	15,567	15,567	15,567	15,567	4,671	0	
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	2.3	(200,702)	(87,098)	(37,868)	(37,868)	(37,868)	(11,362)	0	0	
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	2.3	(7,607)	(3,302)	(1,435)	(1,435)	(432)	0	0	0	
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	1.4	(69,834)	(18,106)	(12,932)	(12,932)	(5,174)	0	0	0	
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	1.4	(15,147)	(3,927)	(2,805)	(2,805)	(1,122)	0	0	0	
4327	Jordan Valley School District 3	6/30/2013	Contribution	5.6	0.6	(6,511)	(696)	(1,163)	(696)	0	0	0	0	
4329	Gervais School District 1	6/30/2017	Proportion	5.2	4.2	(158,967)	(128,396)	(30,571)	(30,571)	(30,571)	(30,571)	(30,571)	(6,112)	
4329	Gervais School District 1	6/30/2017	Contribution	5.2	4.2	(354,292)	(286,159)	(68,133)	(68,133)	(68,133)	(68,133)	(68,133)	(13,627)	
4329	Gervais School District 1	6/30/2016	Proportion	5.3	3.3	145,518	90,606	27,456	27,456	27,456	27,456	8,238	0	
4329	Gervais School District 1	6/30/2016	Contribution	5.3	3.3	(371,722)	(231,450)	(70,136)	(70,136)	(70,136)	(70,136)	(21,042)	0	
4329	Gervais School District 1	6/30/2015	Proportion	5.3	2.3	384,281	166,763	72,506	72,506	72,506	21,751	0	0	
4329	Gervais School District 1	6/30/2015	Contribution	5.3	2.3	(257,477)	(111,734)	(48,581)	(48,581)	(48,581)	(14,572)	0	0	
4329	Gervais School District 1	6/30/2014	Proportion	5.4	1.4	(21,897)	(5,677)	(4,055)	(4,055)	(1,622)	0	0	0	
4329	Gervais School District 1	6/30/2014	Contribution	5.4	1.4	(10,412)	(2,700)	(1,928)	(1,928)	(772)	0	0	0	

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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		
4329	Gervais School District 1	6/30/2013	Contribution	5.6	0.6	(29,006)	(3,106)	(5,180)	(3,106)	0	0	0	0	0		
4330	Vale School District 84	6/30/2017	Proportion	5.2	4.2	(133,848)	(108,108)	(25,740)	(25,740)	(25,740)	(25,740)	(25,740)	(25,740)	(5,148)	0	
4330	Vale School District 84	6/30/2017	Contribution	5.2	4.2	215,750	174,260	41,490	41,490	41,490	41,490	41,490	41,490	8,300	0	
4330	Vale School District 84	6/30/2016	Proportion	5.3	3.3	(853,441)	(531,387)	(161,027)	(161,027)	(161,027)	(161,027)	(161,027)	(161,027)	(48,306)	0	
4330	Vale School District 84	6/30/2016	Contribution	5.3	3.3	288,632	179,714	54,459	54,459	54,459	54,459	54,459	54,459	16,337	0	
4330	Vale School District 84	6/30/2015	Proportion	5.3	2.3	(541,581)	(235,026)	(102,185)	(102,185)	(102,185)	(102,185)	(102,185)	(102,185)	(30,656)	0	
4330	Vale School District 84	6/30/2015	Contribution	5.3	2.3	191,906	83,279	36,209	36,209	36,209	36,209	36,209	36,209	10,861	0	
4330	Vale School District 84	6/30/2014	Proportion	5.4	1.4	(45,674)	(11,842)	(8,458)	(8,458)	(8,458)	(8,458)	(8,458)	(8,458)	(3,384)	0	
4330	Vale School District 84	6/30/2014	Contribution	5.4	1.4	19,031	4,935	3,524	3,524	3,524	3,524	3,524	3,524	1,411	0	
4330	Vale School District 84	6/30/2013	Contribution	5.6	0.6	119,223	12,773	21,290	21,290	21,290	21,290	21,290	21,290	21,290	21,290	0
4331	Molalla River School District	6/30/2017	Proportion	5.2	4.2	2,754,052	2,224,427	529,625	529,625	529,625	529,625	529,625	529,625	529,625	105,927	0
4331	Molalla River School District	6/30/2017	Contribution	5.2	4.2	(1,000,681)	(808,242)	(192,439)	(192,439)	(192,439)	(192,439)	(192,439)	(192,439)	(192,439)	(38,486)	0
4331	Molalla River School District	6/30/2016	Proportion	5.3	3.3	1,341,814	835,470	253,172	253,172	253,172	253,172	253,172	253,172	75,954	0	
4331	Molalla River School District	6/30/2016	Contribution	5.3	3.3	(460,705)	(286,855)	(86,925)	(86,925)	(86,925)	(86,925)	(86,925)	(86,925)	(26,080)	0	
4331	Molalla River School District	6/30/2015	Proportion	5.3	2.3	1,924,034	834,959	363,025	363,025	363,025	363,025	363,025	363,025	108,909	0	
4331	Molalla River School District	6/30/2015	Contribution	5.3	2.3	(283,392)	(122,982)	(53,470)	(53,470)	(53,470)	(53,470)	(53,470)	(53,470)	(16,042)	0	
4331	Molalla River School District	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0	0	
4331	Molalla River School District	6/30/2014	Contribution	5.4	1.4	0	0	0	0	0	0	0	0	0	0	
4331	Molalla River School District	6/30/2013	Contribution	5.6	0.6	0	0	0	0	0	0	0	0	0	0	
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	5.2	4.2	3,424,840	2,766,217	658,623	658,623	658,623	658,623	658,623	658,623	658,623	131,725	0
4332	Gresham-Barlow School District 10	6/30/2017	Contribution	5.2	4.2	(1,887,071)	(1,524,173)	(362,898)	(362,898)	(362,898)	(362,898)	(362,898)	(362,898)	(362,898)	(72,581)	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	5.3	3.3	(823,946)	(513,022)	(155,462)	(155,462)	(155,462)	(155,462)	(155,462)	(155,462)	(46,636)	0	
4332	Gresham-Barlow School District 10	6/30/2016	Contribution	5.3	3.3	(1,428,232)	(889,276)	(269,478)	(269,478)	(269,478)	(269,478)	(269,478)	(269,478)	(80,842)	0	
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	2.3	245,166	106,392	46,258	46,258	46,258	46,258	46,258	46,258	13,876	0	
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	2.3	(1,005,582)	(436,386)	(189,732)	(189,732)	(189,732)	(189,732)	(189,732)	(189,732)	(56,922)	0	
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	1.4	(376,457)	(97,601)	(69,714)	(69,714)	(69,714)	(69,714)	(69,714)	(69,714)	(27,887)	0	
4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4	1.4	(406,540)	(105,400)	(75,285)	(75,285)	(75,285)	(75,285)	(75,285)	(75,285)	(30,115)	0	
4332	Gresham-Barlow School District 10	6/30/2013	Contribution	5.6	0.6	(99,909)	(99,634)	(166,055)	(99,634)	0	0	0	0	0	0	
4333	Canby School District	6/30/2017	Proportion	5.2	4.2	3,644,617	2,943,729	700,888	700,888	700,888	700,888	700,888	700,888	700,888	140,177	0
4333	Canby School District	6/30/2017	Contribution	5.2	4.2	(1,976,347)	(1,596,280)	(380,067)	(380,067)	(380,067)	(380,067)	(380,067)	(380,067)	(380,067)	(76,012)	0
4333	Canby School District	6/30/2016	Proportion	5.3	3.3	2,767,114	1,722,920	522,097	522,097	522,097	522,097	522,097	522,097	156,629	0	
4333	Canby School District	6/30/2016	Contribution	5.3	3.3	(1,599,256)	(995,764)	(301,746)	(301,746)	(301,746)	(301,746)	(301,746)	(301,746)	(90,526)	0	
4333	Canby School District	6/30/2015	Proportion	5.3	2.3	950,957	412,679	179,426	179,426	179,426	179,426	179,426	179,426	53,827	0	
4333	Canby School District	6/30/2015	Contribution	5.3	2.3	(863,128)	(374,566)	(162,854)	(162,854)	(162,854)	(162,854)	(162,854)	(162,854)	(48,858)	0	
4333	Canby School District	6/30/2014	Proportion	5.4	1.4	(1,337,975)	(346,883)	(247,773)	(247,773)	(247,773)	(247,773)	(247,773)	(247,773)	(99,110)	0	
4333	Canby School District	6/30/2014	Contribution	5.4	1.4	565,898	146,714	104,796	104,796	104,796	104,796	104,796	104,796	41,918	0	
4333	Canby School District	6/30/2013	Contribution	5.6	0.6	68,169	7,304	12,173	7,304	0	0	0	0	0	0	
4334	Cascade School District 5	6/30/2017	Proportion	5.2	4.2	987,193	797,348	189,845	189,845	189,845	189,845	189,845	189,845	189,845	37,968	0
4334	Cascade School District 5	6/30/2017	Contribution	5.2	4.2	(632,258)	(510,670)	(121,588)	(121,588)	(121,588)	(121,588)	(121,588)	(121,588)	(121,588)	(24,318)	0
4334	Cascade School District 5	6/30/2016	Proportion	5.3	3.3	306,438	190,802	57,818	57,818	57,818	57,818	57,818	57,818	57,818	17,348	0
4334	Cascade School District 5	6/30/2016	Contribution	5.3	3.3	(685,162)	(426,610)	(129,276)	(129,276)	(129,276)	(129,276)	(129,276)	(129,276)	(38,782)	0	
4334	Cascade School District 5	6/30/2015	Proportion	5.3	2.3	1,213,273	526,516	228,919	228,919	228,919	228,919	228,919	228,919	68,678	0	
4334	Cascade School District 5	6/30/2015	Contribution	5.3	2.3	(453,885)	(196,968)	(85,639)	(85,639)	(85,639)	(85,639)	(85,639)	(85,639)	(25,690)	0	
4334	Cascade School District 5	6/30/2014	Proportion	5.4	1.4	73,901	19,161	13,685	13,685	13,685	13,685	13,685	13,685	5,476	0	
4334	Cascade School District 5	6/30/2014	Contribution	5.4	1.4	(72,737)	(18,857)	(13,470)	(13,470)	(13,470)	(13,470)	(13,470)	(13,470)	(5,387)	0	
4334	Cascade School District 5	6/30/2013	Contribution	5.6	0.6	(210,726)	(22,576)	(37,630)	(22,576)	0	0	0	0	0	0	
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	5.2	4.2	684,184	552,610	131,574	131,574	131,574	131,574	131,574	131,574	131,574	26,314	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Contribution	5.2	4.2	(629,594)	(508,518)	(121,076)	(121,076)	(121,076)	(121,076)	(121,076)	(121,076)	(121,076)	(24,214)	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	5.3	3.3	(301,996)	(188,036)	(56,980)	(56,980)	(56,980)	(56,980)	(56,980)	(56,980)	(17,096)	0	
4335	Milton-Freewater Unified School District 7	6/30/2016	Contribution	5.3	3.3	(505,711)	(314,877)	(95,417)	(95,417)	(95,417)	(95,417)	(95,417)	(95,417)	(28,626)	0	
4335	Milton-Freewater Unified School District 7	6/30/2015	Proportion	5.3	2.3	777,483	337,398	146,695	146,695	146,695	146,695	146,695	146,695	44,008	0	
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	2.3	(396,590)	(172,106)	(74,828)	(74,828)	(74,828)	(74,828)	(74,828)	(74,828)	(22,450)	0	
4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4	1.4	(240,556)	(62,368)	(44,547)	(44,547)	(44,547)	(44,547)	(44,547)	(44,547)	(17,821)	0	
4335	Milton-Freewater Unified School District 7	6/30/2014	Contribution	5.4	1.4	102,236	26,504	18,933	18,933	18,933	18,933	18,933	18,933	7,571	0	
4335	Milton-Freewater Unified School District 7	6/30/2013	Contribution	5.6	0.6	67,449	7,229	12,044	7,229	0	0	0	0	0	0	
4336	Nestucca Valley School District 101	6/30/2017	Proportion	5.2	4.2	(185,791)	(150,062)	(35,729)	(35,729)	(35,729)	(35,729)	(35,729)	(35,729)	(35,729)	(7,146)	0
4336	Nestucca Valley School District 101	6/30/2017	Contribution	5.2	4.2	28,629	23,123	5,506	5,506	5,506	5,506	5,506	5,506	5,506	1,099	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	5.3	3.3	(248,536)	(154,748)	(46,894)	(46,894)	(46,894)	(46,894)	(46,894)	(46,894)	(14,066)	0	
4336	Nestucca Valley School District 101	6/30/2016	Contribution	5.3	3.3	13,206	8,222	2,492	2,492	2,492	2,492	2,492	2,492	746	0	
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	2.3	(436,797)	(189,552)	(82,415)	(82,415)	(82,415)	(82,415)	(82,415)	(82,415)	(24,722)	0	
4336	Nestucca Valley School District 101	6/30/2015	Contribution	5.3	2.3	60,253	26,149	11,368	11,368	11,368	11,368	11,368	11,368	3,413	0	
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	1.4	130,356	33,796	24,140	24,140	24,140	24,140	24,140	24,140	6,656	0	
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	1.4	(75,288)	(19,520)	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(13,942)	(5,578)	0	
4336	Nestucca Valley School District 101	6/30/2013	Contribution	5.6	0.6	53,269	5,709	9,512	5,709	0	0	0	0	0	0	
4337	Sherman County School District	6/30/2017	Proportion	5.2	4.2	(229,384)	(185,272)	(44,112)	(44,112)	(44,112)	(44,112)	(44,112)	(44,112)	(44,112)	(8,824)	0
4337	Sherman County School District	6/30/2017	Contribution	5.2	4.2	10,908	8,810	2,098	2,098	2,098	2,098	2,098	2,098	418	0	

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4337	Sherman County School District	6/30/2016	Proportion	5.3	3.3	(192,754)	(120,016)	(36,369)	(36,369)	(36,369)	(36,369)	(10,909)	0	0
4337	Sherman County School District	6/30/2016	Contribution	5.3	3.3	34,177	21,281	6,448	6,448	6,448	6,448	1,937	0	0
4337	Sherman County School District	6/30/2015	Proportion	5.3	2.3	(151,897)	(65,917)	(28,660)	(28,660)	(28,660)	(8,597)	0	0	0
4337	Sherman County School District	6/30/2015	Contribution	5.3	2.3	59,400	25,776	11,208	11,208	11,208	3,360	0	0	0
4337	Sherman County School District	6/30/2014	Proportion	5.4	1.4	(123,847)	(32,107)	(22,935)	(22,935)	(9,172)	0	0	0	0
4337	Sherman County School District	6/30/2014	Contribution	5.4	1.4	(12,979)	(3,363)	(2,404)	(2,404)	(959)	0	0	0	0
4337	Sherman County School District	6/30/2013	Contribution	5.6	0.6	(72,874)	(7,809)	(13,013)	(7,809)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	5.2	4.2	458,393	370,241	88,152	88,152	88,152	88,152	88,152	17,633	0
4338	Three Rivers U J School District	6/30/2017	Contribution	5.2	4.2	333,525	269,386	64,139	64,139	64,139	64,139	64,139	12,830	0
4338	Three Rivers U J School District	6/30/2016	Proportion	5.3	3.3	25,148	15,658	4,745	4,745	4,745	1,423	0	0	0
4338	Three Rivers U J School District	6/30/2016	Contribution	5.3	3.3	(408,122)	(254,114)	(77,004)	(77,004)	(77,004)	(23,102)	0	0	0
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	2.3	169,051	73,363	31,896	31,896	31,896	9,571	0	0	0
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	2.3	26,368	11,443	4,975	4,975	4,975	1,493	0	0	0
4338	Three Rivers U J School District	6/30/2014	Proportion	5.4	1.4	(585,433)	(151,777)	(108,414)	(108,414)	(43,363)	0	0	0	0
4338	Three Rivers U J School District	6/30/2014	Contribution	5.4	1.4	33,363	8,651	6,178	6,178	2,473	0	0	0	0
4338	Three Rivers U J School District	6/30/2013	Contribution	5.6	0.6	549,050	58,825	98,045	58,825	0	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	5.2	4.2	908,791	734,023	174,768	174,768	174,768	174,768	174,768	34,951	0
4339	Lebanon Community School District	6/30/2017	Contribution	5.2	4.2	632,808	511,114	121,694	121,694	121,694	121,694	121,694	24,338	0
4339	Lebanon Community School District	6/30/2016	Proportion	5.3	3.3	(966,164)	(601,574)	(182,295)	(182,295)	(182,295)	(54,689)	0	0	0
4339	Lebanon Community School District	6/30/2016	Contribution	5.3	3.3	1,056,040	667,534	199,253	199,253	199,253	59,775	0	0	0
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	2.3	(3,723,040)	(1,615,660)	(702,460)	(702,460)	(702,460)	(210,740)	0	0	0
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	2.3	840,820	364,885	158,645	158,645	158,645	47,595	0	0	0
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	1.4	(668,675)	(173,359)	(123,829)	(123,829)	(49,530)	0	0	0	0
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	1.4	(321,695)	(83,403)	(59,573)	(59,573)	(23,830)	0	0	0	0
4339	Lebanon Community School District	6/30/2013	Contribution	5.6	0.6	170,707	76,147	126,912	76,147	0	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	5.2	4.2	(64,800)	(52,338)	(12,462)	(12,462)	(12,462)	(12,462)	(12,462)	(2,490)	0
4340	Monroe School District 1J	6/30/2017	Contribution	5.2	4.2	(67,387)	(54,428)	(12,959)	(12,959)	(12,959)	(12,959)	(12,959)	(2,592)	0
4340	Monroe School District 1J	6/30/2016	Proportion	5.3	3.3	171,341	106,685	32,328	32,328	32,328	9,701	0	0	0
4340	Monroe School District 1J	6/30/2016	Contribution	5.3	3.3	(28,634)	(17,828)	(5,403)	(5,403)	(5,403)	(1,619)	0	0	0
4340	Monroe School District 1J	6/30/2015	Proportion	5.3	2.3	(266,890)	(115,819)	(50,357)	(50,357)	(50,357)	(15,105)	0	0	0
4340	Monroe School District 1J	6/30/2015	Contribution	5.3	2.3	8,964	3,891	1,691	1,691	1,691	509	0	0	0
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	1.4	(87,527)	(22,691)	(16,209)	(16,209)	(6,482)	0	0	0	0
4340	Monroe School District 1J	6/30/2014	Contribution	5.4	1.4	(9,375)	(2,431)	(1,736)	(1,736)	(695)	0	0	0	0
4340	Monroe School District 1J	6/30/2013	Contribution	5.6	0.6	(292)	(483)	(292)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	5.2	4.2	7,248,687	5,854,709	1,393,978	1,393,978	1,393,978	1,393,978	1,393,978	278,797	0
4341	Hillsboro School District 1J	6/30/2017	Contribution	5.2	4.2	(2,190,383)	(1,769,155)	(421,228)	(421,228)	(421,228)	(421,228)	(421,228)	(84,243)	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	5.3	3.3	5,075,440	3,160,180	957,630	957,630	957,630	287,290	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Contribution	5.3	3.3	(2,455,804)	(1,529,086)	(463,359)	(463,359)	(463,359)	(139,009)	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Proportion	5.3	2.3	4,233,304	1,837,093	798,737	798,737	798,737	239,619	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Contribution	5.3	2.3	(1,178,693)	(511,508)	(222,395)	(222,395)	(222,395)	(66,718)	0	0	0
4341	Hillsboro School District 1J	6/30/2014	Proportion	5.4	1.4	(7,112,380)	(1,843,952)	(1,317,107)	(1,317,107)	(526,845)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	1.4	42,034,003	10,897,703	7,784,075	7,784,075	3,113,628	0	0	0	0
4341	Hillsboro School District 1J	6/30/2013	Contribution	5.6	0.6	(1,755,439)	(188,084)	(313,471)	(188,084)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	5.2	4.2	632,343	510,739	121,604	121,604	121,604	121,604	24,323	0	0
4342	North Santiam School District 29J	6/30/2017	Contribution	5.2	4.2	(1,080,333)	(872,577)	(207,756)	(207,756)	(207,756)	(207,756)	(41,553)	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	5.3	3.3	780,486	485,962	147,262	147,262	147,262	44,176	0	0	0
4342	North Santiam School District 29J	6/30/2016	Contribution	5.3	3.3	(644,477)	(401,279)	(121,599)	(121,599)	(121,599)	(36,482)	0	0	0
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	2.3	670,627	291,028	126,533	126,533	126,533	37,962	0	0	0
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	2.3	(484,424)	(210,221)	(91,401)	(91,401)	(91,401)	(27,419)	0	0	0
4342	North Santiam School District 29J	6/30/2014	Proportion	5.4	1.4	(429,530)	(111,358)	(79,543)	(79,543)	(31,815)	0	0	0	0
4342	North Santiam School District 29J	6/30/2014	Contribution	5.4	1.4	3,970	1,030	735	735	295	0	0	0	0
4342	North Santiam School District 29J	6/30/2013	Contribution	5.6	0.6	(299,660)	(32,105)	(53,511)	(32,105)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	5.2	4.2	(470,788)	(380,252)	(90,536)	(90,536)	(90,536)	(90,536)	(90,536)	(18,108)	0
4343	Harrisburg Sschool District 7	6/30/2017	Contribution	5.2	4.2	161,854	130,728	31,126	31,126	31,126	31,126	6,224	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	5.3	3.3	(559,332)	(348,264)	(105,534)	(105,534)	(105,534)	(105,534)	(31,662)	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Contribution	5.3	3.3	150,185	93,511	28,337	28,337	28,337	8,500	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Proportion	5.3	2.3	(662,749)	(287,608)	(125,047)	(125,047)	(125,047)	(37,514)	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3	2.3	137,642	59,732	25,970	25,970	25,970	7,792	0	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Proportion	5.4	1.4	3,730	966	691	691	275	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Contribution	5.4	1.4	(75,657)	(19,613)	(14,011)	(14,011)	(5,602)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2013	Contribution	5.6	0.6	(110,135)	(11,800)	(19,667)	(11,800)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	5.2	4.2	(95,655)	(77,260)	(18,395)	(18,395)	(18,395)	(18,395)	(3,680)	0	0
4344	South Wasco County School District 1	6/30/2017	Contribution	5.2	4.2	87,579	70,737	16,842	16,842	16,842	3,369	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	5.3	3.3	(158,698)	(98,812)	(29,943)	(29,943)	(29,943)	(8,983)	0	0	0
4344	South Wasco County School District 1	6/30/2016	Contribution	5.3	3.3	49,906	31,074	9,416	9,416	9,416	2,826	0	0	0
4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	2.3	(243,945)	(105,864)	(46,027)	(46,027)	(46,027)	(13,810)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4344	South Wasco County School District 1	6/30/2015	Contribution	5.3	2.3	75,236	32,651	14,195	14,195	14,195	4,261	0	0	
4344	South Wasco County School District 1	6/30/2014	Proportion	5.4	1.4	13,525	3,505	2,505	2,505	1,000	0	0	0	
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	1.4	(13,465)	(3,489)	(2,494)	(2,494)	(995)	0	0	0	
4344	South Wasco County School District 1	6/30/2013	Contribution	5.6	0.6	(25,184)	(4,497)	(2,699)	0	0	0	0	0	
4345	Oregon Trail School District 46	6/30/2017	Proportion	5.2	4.2	(1,157,531)	(934,929)	(222,602)	(222,602)	(222,602)	(222,602)	(222,602)	(44,521)	
4345	Oregon Trail School District 46	6/30/2017	Contribution	5.2	4.2	908,694	733,945	174,749	174,749	174,749	174,749	174,749	34,949	
4345	Oregon Trail School District 46	6/30/2016	Proportion	5.3	3.3	(3,321,146)	(2,067,884)	(626,631)	(626,631)	(626,631)	(626,631)	(187,991)	0	
4345	Oregon Trail School District 46	6/30/2016	Contribution	5.3	3.3	1,074,778	669,202	202,788	202,788	202,788	202,788	202,788	60,838	
4345	Oregon Trail School District 46	6/30/2015	Proportion	5.3	2.3	(2,937,907)	(1,274,941)	(554,322)	(554,322)	(554,322)	(166,297)	0	0	
4345	Oregon Trail School District 46	6/30/2015	Contribution	5.3	2.3	724,923	314,589	136,778	136,778	136,778	41,033	0	0	
4345	Oregon Trail School District 46	6/30/2014	Proportion	5.4	1.4	(128,735)	(33,375)	(23,840)	(23,840)	(9,535)	0	0	0	
4345	Oregon Trail School District 46	6/30/2014	Contribution	5.4	1.4	(83,989)	(21,773)	(15,554)	(15,554)	(6,219)	0	0	0	
4345	Oregon Trail School District 46	6/30/2013	Contribution	5.6	0.6	243,758	26,118	43,528	26,118	0	0	0	0	
4346	Knappa School District 4	6/30/2017	Proportion	5.2	4.2	(181,797)	(146,836)	(34,961)	(34,961)	(34,961)	(34,961)	(34,961)	(6,992)	
4346	Knappa School District 4	6/30/2017	Contribution	5.2	4.2	144,090	116,380	27,710	27,710	27,710	27,710	27,710	5,540	
4346	Knappa School District 4	6/30/2016	Proportion	5.3	3.3	(315,934)	(196,714)	(59,610)	(59,610)	(59,610)	(59,610)	(17,884)	0	
4346	Knappa School District 4	6/30/2016	Contribution	5.3	3.3	112,497	70,045	21,226	21,226	21,226	6,367	0	0	
4346	Knappa School District 4	6/30/2015	Proportion	5.3	2.3	(184,796)	(80,195)	(34,867)	(34,867)	(34,867)	(10,461)	0	0	
4346	Knappa School District 4	6/30/2015	Contribution	5.3	2.3	45,817	19,882	8,645	8,645	8,645	2,592	0	0	
4346	Knappa School District 4	6/30/2014	Proportion	5.4	1.4	(131,098)	(33,990)	(24,277)	(24,277)	(9,713)	0	0	0	
4346	Knappa School District 4	6/30/2014	Contribution	5.4	1.4	57,646	14,946	10,675	10,675	4,271	0	0	0	
4346	Knappa School District 4	6/30/2013	Contribution	5.6	0.6	10,279	6,166	10,279	6,166	0	0	0	0	
4347	Clatskanie School District 6J	6/30/2017	Proportion	5.2	4.2	(204,383)	(165,079)	(39,304)	(39,304)	(39,304)	(39,304)	(39,304)	(7,863)	
4347	Clatskanie School District 6J	6/30/2017	Contribution	5.2	4.2	208,960	168,775	40,185	40,185	40,185	40,185	40,185	8,035	
4347	Clatskanie School District 6J	6/30/2016	Proportion	5.3	3.3	(517,270)	(322,074)	(97,598)	(97,598)	(97,598)	(97,598)	(29,280)	0	
4347	Clatskanie School District 6J	6/30/2016	Contribution	5.3	3.3	191,975	119,531	36,222	36,222	36,222	36,222	10,865	0	
4347	Clatskanie School District 6J	6/30/2015	Proportion	5.3	2.3	(946,405)	(410,704)	(178,567)	(178,567)	(178,567)	(53,570)	0	0	
4347	Clatskanie School District 6J	6/30/2015	Contribution	5.3	2.3	101,423	44,015	19,136	19,136	19,136	5,743	0	0	
4347	Clatskanie School District 6J	6/30/2014	Proportion	5.4	1.4	(16,169)	(4,193)	(2,994)	(2,994)	(1,199)	0	0	0	
4347	Clatskanie School District 6J	6/30/2014	Contribution	5.4	1.4	(84,348)	(21,868)	(15,620)	(15,620)	(6,248)	0	0	0	
4347	Clatskanie School District 6J	6/30/2013	Contribution	5.6	0.6	29,324	3,144	5,236	3,144	0	0	0	0	
4348	Lourdes Charter School	6/30/2017	Proportion	5.2	4.2	(20,472)	(16,535)	(3,937)	(3,937)	(3,937)	(3,937)	(3,937)	(787)	
4348	Lourdes Charter School	6/30/2017	Contribution	5.2	4.2	5,573	4,501	1,072	1,072	1,072	1,072	1,072	213	
4348	Lourdes Charter School	6/30/2016	Proportion	5.3	3.3	(6,800)	(4,234)	(1,283)	(1,283)	(1,283)	(1,283)	(385)	0	
4348	Lourdes Charter School	6/30/2016	Contribution	5.3	3.3	11,658	7,258	2,200	2,200	2,200	658	0	0	
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	2.3	(27,904)	(12,109)	(5,265)	(5,265)	(5,265)	(1,579)	0	0	
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	2.3	5,980	2,596	1,128	1,128	1,128	340	0	0	
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	1.4	4,999	1,295	926	926	369	0	0	0	
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	1.4	(5,683)	(1,475)	(1,052)	(1,052)	(423)	0	0	0	
4348	Lourdes Charter School	6/30/2013	Contribution	5.6	0.6	4,415	788	475	788	0	0	0	0	
4350	Ridgeline Montessori	6/30/2017	Proportion	5.2	4.2	35,092	28,344	6,748	6,748	6,748	6,748	6,748	1,352	
4350	Ridgeline Montessori	6/30/2017	Contribution	5.2	4.2	29,780	24,053	5,727	5,727	5,727	5,727	5,727	1,145	
4350	Ridgeline Montessori	6/30/2016	Proportion	5.3	3.3	(108,496)	(67,554)	(20,471)	(20,471)	(20,471)	(20,471)	(6,141)	0	
4350	Ridgeline Montessori	6/30/2016	Contribution	5.3	3.3	39,646	24,686	7,480	7,480	7,480	2,246	0	0	
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	2.3	(50,539)	(21,931)	(9,536)	(9,536)	(9,536)	(2,859)	0	0	
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	2.3	22,488	9,759	4,243	4,243	4,243	1,273	0	0	
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	1.4	4,379	1,135	811	811	324	0	0	0	
4350	Ridgeline Montessori	6/30/2014	Contribution	5.4	1.4	1,808	468	335	335	133	0	0	0	
4350	Ridgeline Montessori	6/30/2013	Contribution	5.6	0.6	13,945	1,495	2,490	1,495	0	0	0	0	
4351	The Village School	6/30/2017	Proportion	5.2	4.2	218,868	176,778	42,090	42,090	42,090	42,090	42,090	8,418	
4351	The Village School	6/30/2017	Contribution	5.2	4.2	(22,659)	(22,340)	(5,319)	(5,319)	(5,319)	(5,319)	(5,319)	(1,064)	
4351	The Village School	6/30/2016	Proportion	5.3	3.3	(17,286)	(10,762)	(3,262)	(3,262)	(3,262)	(3,262)	(976)	0	
4351	The Village School	6/30/2016	Contribution	5.3	3.3	7,761	4,833	1,464	1,464	1,464	441	0	0	
4351	The Village School	6/30/2015	Proportion	5.3	2.3	(3,564)	(1,548)	(672)	(672)	(672)	(204)	0	0	
4351	The Village School	6/30/2015	Contribution	5.3	2.3	(2,020)	(877)	(381)	(381)	(381)	(115)	0	0	
4351	The Village School	6/30/2014	Proportion	5.4	1.4	(150,241)	(38,953)	(27,822)	(27,822)	(11,131)	0	0	0	
4351	The Village School	6/30/2014	Contribution	5.4	1.4	1,078	278	200	200	78	0	0	0	
4351	The Village School	6/30/2013	Contribution	5.6	0.6	(67,570)	(7,240)	(12,066)	(7,240)	0	0	0	0	
4352	Armadillo Technical Institute	6/30/2017	Proportion	5.2	4.2	(346,938)	(280,219)	(66,719)	(66,719)	(66,719)	(66,719)	(66,719)	(13,343)	
4352	Armadillo Technical Institute	6/30/2017	Contribution	5.2	4.2	38,257	30,900	7,357	7,357	7,357	7,357	7,357	1,472	
4352	Armadillo Technical Institute	6/30/2016	Proportion	5.3	3.3	(71,692)	(44,638)	(13,527)	(13,527)	(13,527)	(13,527)	(4,057)	0	
4352	Armadillo Technical Institute	6/30/2016	Contribution	5.3	3.3	(825)	(513)	(156)	(156)	(156)	(45)	0	0	
4352	Armadillo Technical Institute	6/30/2015	Proportion	5.3	2.3	140,434	60,943	26,497	26,497	26,497	7,949	0	0	
4352	Armadillo Technical Institute	6/30/2015	Contribution	5.3	2.3	15,159	6,579	2,860	2,860	2,860	859	0	0	
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	1.4	(69,361)	(17,981)	(12,845)	(12,845)	(5,136)	0	0	0	
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	1.4	29,574	7,666	5,477	5,477	2,189	0	0	0	



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4352	Armadillo Technical Institute	6/30/2013	Contribution	5.6	0.6	(1,631)	(176)	(291)	(176)	0	0	0	0	0
4354	Opal Charter School	6/30/2017	Proportion	5.2	4.2	(217,053)	(175,312)	(41,741)	(41,741)	(41,741)	(41,741)	(41,741)	(8,348)	0
4354	Opal Charter School	6/30/2017	Contribution	5.2	4.2	(1,409)	(1,138)	(271)	(271)	(271)	(271)	(271)	(54)	0
4354	Opal Charter School	6/30/2016	Proportion	5.3	3.3	211,575	131,735	39,920	39,920	39,920	39,920	11,975	0	0
4354	Opal Charter School	6/30/2016	Contribution	5.3	3.3	(17,138)	(10,670)	(3,234)	(3,234)	(3,234)	(3,234)	(968)	0	0
4354	Opal Charter School	6/30/2015	Proportion	5.3	2.3	18,223	7,909	3,438	3,438	3,438	3,438	1,033	0	0
4354	Opal Charter School	6/30/2015	Contribution	5.3	2.3	28,583	12,404	5,393	5,393	5,393	1,618	0	0	0
4354	Opal Charter School	6/30/2014	Proportion	5.4	1.4	(41,299)	(10,707)	(7,648)	(7,648)	(3,059)	0	0	0	0
4354	Opal Charter School	6/30/2014	Contribution	5.4	1.4	15,623	4,051	2,893	2,893	1,158	0	0	0	0
4354	Opal Charter School	6/30/2013	Contribution	5.6	0.6	(4,939)	(529)	(882)	(529)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	5.2	4.2	641	518	123	123	123	123	26	0	0
4355	Three Rivers Charter School	6/30/2017	Contribution	5.2	4.2	27,063	21,859	5,204	5,204	5,204	5,204	1,043	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	5.3	3.3	(6,184)	(3,850)	(1,167)	(1,167)	(1,167)	(349)	0	0	0
4355	Three Rivers Charter School	6/30/2016	Contribution	5.3	3.3	33,270	20,716	6,277	6,277	1,885	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Proportion	5.3	2.3	(109,582)	(47,554)	(20,676)	(20,676)	(6,202)	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	2.3	27,239	11,822	5,139	5,139	1,544	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	1.4	6,959	1,803	1,289	1,289	514	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Contribution	5.4	1.4	(5,729)	(1,485)	(1,061)	(1,061)	(424)	0	0	0	0
4355	Three Rivers Charter School	6/30/2013	Contribution	5.6	0.6	10,475	1,120	1,871	1,120	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	1.4	309	81	57	57	24	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	5.2	4.2	(135,651)	(109,564)	(26,087)	(26,087)	(26,087)	(26,087)	(5,216)	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Contribution	5.2	4.2	55,636	44,937	10,699	10,699	10,699	10,699	2,141	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	5.3	3.3	(5,438)	(3,386)	(1,026)	(1,026)	(308)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Contribution	5.3	3.3	31,535	19,635	5,950	5,950	5,950	1,785	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Proportion	5.3	2.3	(109,690)	(47,602)	(20,696)	(20,696)	(6,210)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Contribution	5.3	2.3	36,187	15,703	6,828	6,828	2,047	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Proportion	5.4	1.4	73,921	19,165	13,689	13,689	5,476	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	1.4	1,371	355	254	254	101	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2013	Contribution	5.6	0.6	53,219	5,704	9,503	5,704	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Proportion	5.3	3.3	(857,237)	(533,751)	(161,743)	(161,743)	(161,743)	(161,743)	(48,522)	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Proportion	5.3	2.3	(27,129)	(11,772)	(5,119)	(5,119)	(5,119)	(1,534)	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution	5.3	2.3	(72,079)	(31,279)	(13,600)	(13,600)	(13,600)	(4,079)	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Proportion	5.4	1.4	1,958	506	363	363	143	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4	1.4	(3,243)	(839)	(601)	(601)	(238)	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2013	Contribution	5.6	0.6	9,698	1,038	1,732	1,038	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	5.2	4.2	(55,987)	(45,220)	(10,767)	(10,767)	(10,767)	(10,767)	(2,152)	0	0
4362	Kings Valley Charter School	6/30/2017	Contribution	5.2	4.2	3,151	2,545	606	606	606	606	121	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	5.3	3.3	49,138	30,596	9,271	9,271	9,271	2,783	0	0	0
4362	Kings Valley Charter School	6/30/2016	Contribution	5.3	3.3	(4,588)	(2,856)	(866)	(866)	(866)	(258)	0	0	0
4362	Kings Valley Charter School	6/30/2015	Proportion	5.3	2.3	5,604	2,433	1,057	1,057	319	0	0	0	0
4362	Kings Valley Charter School	6/30/2015	Contribution	5.3	2.3	2,420	1,049	457	457	135	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	1.4	(7,308)	(1,896)	(1,353)	(1,353)	(543)	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Contribution	5.4	1.4	3,494	906	647	647	259	0	0	0	0
4362	Kings Valley Charter School	6/30/2013	Contribution	5.6	0.6	(3,112)	(332)	(556)	(332)	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	5.2	4.2	232,083	187,452	44,631	44,631	44,631	44,631	8,928	0	0
4363	Multisensory Learning Academy	6/30/2017	Contribution	5.2	4.2	93,103	75,199	17,904	17,904	17,904	17,904	3,583	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	5.3	3.3	209,371	130,363	39,504	39,504	39,504	11,851	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Contribution	5.3	3.3	88,467	55,083	16,692	16,692	16,692	5,007	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Proportion	5.3	2.3	19,404	8,436	3,952	3,952	1,579	0	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	2.3	75,197	32,633	14,188	14,188	4,257	0	0	0	0
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	1.4	21,339	5,531	3,952	3,952	1,579	0	0	0	0
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	1.4	13,304	3,448	2,464	2,464	984	0	0	0	0
4363	Multisensory Learning Academy	6/30/2013	Contribution	5.6	0.6	33,915	6,056	3,635	3,635	0	0	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	5.2	4.2	202,249	163,355	38,894	38,894	38,894	38,894	7,779	0	0
4365	Mitch Charter School	6/30/2017	Contribution	5.2	4.2	(572)	(462)	(110)	(110)	(110)	(110)	(22)	0	0
4365	Mitch Charter School	6/30/2016	Proportion	5.3	3.3	96,187	59,891	18,148	18,148	18,148	5,447	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4365	Mitch Charter School	6/30/2016	Contribution	5.3	3.3	40,075	24,953	7,561	7,561	7,561	7,561	2,270	0	0
4365	Mitch Charter School	6/30/2015	Proportion	5.3	2.3	(86,293)	(37,447)	(16,282)	(16,282)	(16,282)	(16,282)	(4,883)	0	0
4365	Mitch Charter School	6/30/2015	Contribution	5.3	2.3	30,109	13,066	5,681	5,681	5,681	1,704	0	0	0
4365	Mitch Charter School	6/30/2014	Proportion	5.4	1.4	665	173	123	123	50	0	0	0	0
4365	Mitch Charter School	6/30/2014	Contribution	5.4	1.4	(10,717)	(2,777)	(1,985)	(1,985)	(792)	0	0	0	0
4365	Mitch Charter School	6/30/2013	Contribution	5.6	0.6	2,820	300	504	300	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	5.2	4.2	(50,552)	(40,830)	(9,722)	(9,722)	(9,722)	(9,722)	(9,722)	(1,942)	0
4366	Sand Ridge Charter School	6/30/2017	Contribution	5.2	4.2	47,210	38,131	9,079	9,079	9,079	9,079	9,079	1,815	0
4366	Sand Ridge Charter School	6/30/2016	Proportion	5.3	3.3	4,235	2,637	799	799	799	240	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Contribution	5.3	3.3	50,436	31,404	9,516	9,516	9,516	2,856	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	2.3	(50,721)	(22,011)	(9,570)	(9,570)	(9,570)	(2,871)	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	2.3	42,701	18,530	8,057	8,057	8,057	2,416	0	0	0
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4	1.4	(44,431)	(11,519)	(8,228)	(8,228)	(3,291)	0	0	0	0
4366	Sand Ridge Charter School	6/30/2014	Contribution	5.4	1.4	22,343	5,791	4,138	4,138	1,653	0	0	0	0
4366	Sand Ridge Charter School	6/30/2013	Contribution	5.6	0.6	3,956	426	706	426	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	5.2	4.2	655,021	529,055	125,966	125,966	125,966	125,966	125,966	25,191	0
4367	Arthur Academy Charter School	6/30/2017	Contribution	5.2	4.2	193,479	156,271	37,208	37,208	37,208	37,208	37,208	7,439	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	5.3	3.3	2,374,718	1,478,598	448,060	448,060	448,060	448,060	134,418	0	0
4367	Arthur Academy Charter School	6/30/2016	Contribution	5.3	3.3	140,329	87,375	26,477	26,477	26,477	7,944	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Proportion	5.3	2.3	(2,535,982)	(1,100,521)	(478,487)	(478,487)	(478,487)	(143,547)	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Contribution	5.3	2.3	467,226	202,758	88,156	88,156	88,156	26,446	0	0	0
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	1.4	(24,271)	(4,495)	(1,796)	(1,796)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2014	Contribution	5.4	1.4	(5,508)	(1,428)	(1,020)	(1,020)	(408)	0	0	0	0
4367	Arthur Academy Charter School	6/30/2013	Contribution	5.6	0.6	71,258	12,725	7,633	7,633	0	0	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	5.2	4.2	(337,361)	(272,484)	(64,877)	(64,877)	(64,877)	(64,877)	(64,877)	(12,976)	0
4369	Trillium Charter School	6/30/2017	Contribution	5.2	4.2	(28,943)	(23,377)	(5,566)	(5,566)	(5,566)	(5,566)	(5,566)	(1,113)	0
4369	Trillium Charter School	6/30/2016	Proportion	5.3	3.3	433,771	270,083	81,844	81,844	81,844	81,844	24,551	0	0
4369	Trillium Charter School	6/30/2016	Contribution	5.3	3.3	52,623	32,765	9,929	9,929	9,929	2,978	0	0	0
4369	Trillium Charter School	6/30/2015	Proportion	5.3	2.3	(150,236)	(65,198)	(28,346)	(28,346)	(28,346)	(8,506)	0	0	0
4369	Trillium Charter School	6/30/2015	Contribution	5.3	2.3	57,755	25,064	10,897	10,897	10,897	3,270	0	0	0
4369	Trillium Charter School	6/30/2014	Proportion	5.4	1.4	15,751	4,083	2,917	2,917	1,166	0	0	0	0
4369	Trillium Charter School	6/30/2014	Contribution	5.4	1.4	104,723	27,151	19,393	19,393	7,758	0	0	0	0
4369	Trillium Charter School	6/30/2013	Contribution	5.6	0.6	28,338	3,038	5,060	3,038	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	5.2	4.2	51,147	41,311	9,836	9,836	9,836	9,836	9,836	1,967	0
4370	Howard Street Charter School, Inc.	6/30/2017	Contribution	5.2	4.2	7,708	6,226	1,482	1,482	1,482	1,482	298	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	5.3	3.3	148,700	92,586	28,057	28,057	28,057	28,057	8,415	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Contribution	5.3	3.3	17,250	10,740	3,255	3,255	3,255	975	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Proportion	5.3	2.3	(51,137)	(22,193)	(9,648)	(9,648)	(9,648)	(2,897)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Contribution	5.3	2.3	25,905	11,241	4,888	4,888	4,888	1,465	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	1.4	22,345	5,793	4,138	4,138	1,655	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Contribution	5.4	1.4	(5,897)	(1,529)	(1,092)	(1,092)	(437)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2013	Contribution	5.6	0.6	9,782	1,047	1,747	1,047	0	0	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	5.2	4.2	(51,777)	(41,820)	(9,957)	(9,957)	(9,957)	(9,957)	(9,957)	(1,992)	0
4371	The Lighthouse School	6/30/2017	Contribution	5.2	4.2	6,783	7,094	1,689	1,689	1,689	1,689	338	0	0
4371	The Lighthouse School	6/30/2016	Proportion	5.3	3.3	(35,680)	(22,216)	(6,732)	(6,732)	(6,732)	(6,732)	(2,020)	0	0
4371	The Lighthouse School	6/30/2016	Contribution	5.3	3.3	22,344	13,912	4,216	4,216	4,216	1,264	0	0	0
4371	The Lighthouse School	6/30/2015	Proportion	5.3	2.3	(164,449)	(71,365)	(31,028)	(31,028)	(31,028)	(9,309)	0	0	0
4371	The Lighthouse School	6/30/2015	Contribution	5.3	2.3	6,506	2,822	1,228	1,228	1,228	366	0	0	0
4371	The Lighthouse School	6/30/2014	Proportion	5.4	1.4	(58)	(14)	(11)	(11)	(3)	0	0	0	0
4371	The Lighthouse School	6/30/2014	Contribution	5.4	1.4	(3,121)	(809)	(578)	(578)	(231)	0	0	0	0
4371	The Lighthouse School	6/30/2013	Contribution	5.6	0.6	(26,814)	(2,874)	(4,788)	(2,874)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	5.2	4.2	40,076	32,369	7,707	7,707	7,707	7,707	7,707	1,541	0
4373	Sheridan Japanese School Foundation	6/30/2017	Contribution	5.2	4.2	7,165	5,787	1,378	1,378	1,378	1,378	275	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	5.3	3.3	(34,689)	(21,599)	(6,545)	(6,545)	(6,545)	(1,964)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Contribution	5.3	3.3	24,563	15,293	4,635	4,635	4,635	1,388	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	2.3	(136,828)	(59,377)	(25,817)	(25,817)	(25,817)	(7,743)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	2.3	9,935	4,310	1,875	1,875	1,875	560	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4	1.4	17,000	4,408	3,148	3,148	1,260	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Contribution	5.4	1.4	(13,694)	(3,550)	(2,536)	(2,536)	(1,014)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2013	Contribution	5.6	0.6	12,904	1,384	2,304	1,384	0	0	0	0	0
4374	Ione School District	6/30/2017	Proportion	5.2	4.2	(289,165)	(233,556)	(55,609)	(55,609)	(55,609)	(55,609)	(55,609)	(11,120)	0
4374	Ione School District	6/30/2017	Contribution	5.2	4.2	29,410	23,754	5,656	5,656	5,656	5,656	1,130	0	0
4374	Ione School District	6/30/2016	Proportion	5.3	3.3	(84,663)	(52,715)	(15,974)	(15,974)	(15,974)	(4,793)	0	0	0
4374	Ione School District	6/30/2016	Contribution	5.3	3.3	46,987	29,257	8,865	8,865	8,865	2,662	0	0	0
4374	Ione School District	6/30/2015	Proportion	5.3	2.3	(55,609)	(24,133)	(10,492)	(10,492)	(10,492)	(3,149)	0	0	0
4374	Ione School District	6/30/2015	Contribution	5.3	2.3	40,260	17,472	7,596	7,596	7,596	2,280	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4374	Ione School District	6/30/2014	Proportion	5.4	1.4	30,911	8,015	5,724	5,724	2,291	0	0	0	0
4374	Ione School District	6/30/2014	Contribution	5.4	1.4	(51,687)	(13,399)	(9,572)	(9,572)	(3,827)	0	0	0	0
4374	Ione School District	6/30/2013	Contribution	5.6	0.6	31,558	3,383	5,635	3,383	0	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	5.2	4.2	(63,633)	(51,396)	(12,237)	(12,237)	(12,237)	(12,237)	(12,237)	(2,448)	0
4375	Eddyville Charter School	6/30/2017	Contribution	5.2	4.2	48,736	39,364	9,372	9,372	9,372	9,372	9,372	1,876	0
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	3.3	(153,463)	(95,553)	(28,955)	(28,955)	(28,955)	(28,955)	(8,688)	0	0
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	3.3	50,400	31,382	9,509	9,509	9,509	9,509	2,855	0	0
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	2.3	(142,899)	(62,013)	(26,962)	(26,962)	(26,962)	(8,089)	0	0	0
4375	Eddyville Charter School	6/30/2015	Contribution	5.3	2.3	18,973	8,233	3,580	3,580	3,580	1,073	0	0	0
4375	Eddyville Charter School	6/30/2014	Proportion	5.4	1.4	10,416	10,416	7,439	7,439	2,977	0	0	0	0
4375	Eddyville Charter School	6/30/2014	Contribution	5.4	1.4	(21,423)	(5,555)	(3,967)	(3,967)	(1,588)	0	0	0	0
4375	Eddyville Charter School	6/30/2013	Contribution	5.6	0.6	2,183	390	233	233	0	0	0	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	5.2	4.2	62,835	50,751	12,084	12,084	12,084	12,084	12,084	2,415	0
4376	Four Rivers Community School	6/30/2017	Contribution	5.2	4.2	67,391	54,431	12,960	12,960	12,960	12,960	12,960	2,591	0
4376	Four Rivers Community School	6/30/2016	Proportion	5.3	3.3	(179,539)	(111,789)	(33,875)	(33,875)	(33,875)	(33,875)	(10,164)	0	0
4376	Four Rivers Community School	6/30/2016	Contribution	5.3	3.3	53,953	10,180	10,180	10,180	10,180	10,180	3,053	0	0
4376	Four Rivers Community School	6/30/2015	Proportion	5.3	2.3	(21,117)	(9,165)	(3,984)	(3,984)	(3,984)	(1,197)	0	0	0
4376	Four Rivers Community School	6/30/2015	Contribution	5.3	2.3	12,897	5,598	2,433	2,433	2,433	732	0	0	0
4376	Four Rivers Community School	6/30/2014	Proportion	5.4	1.4	(47,104)	(12,212)	(8,723)	(8,723)	(3,489)	0	0	0	0
4376	Four Rivers Community School	6/30/2014	Contribution	5.4	1.4	(1,823)	(471)	(338)	(338)	(133)	0	0	0	0
4376	Four Rivers Community School	6/30/2013	Contribution	5.6	0.6	(18,424)	(1,974)	(3,290)	(1,974)	0	0	0	0	0
4378	Mosier Community School	6/30/2017	Proportion	5.2	4.2	264,567	213,689	50,878	50,878	50,878	50,878	50,878	10,177	0
4378	Mosier Community School	6/30/2017	Contribution	5.2	4.2	29,882	24,135	5,747	5,747	5,747	5,747	5,747	1,147	0
4378	Mosier Community School	6/30/2016	Proportion	5.3	3.3	(180,680)	(112,498)	(34,091)	(34,091)	(34,091)	(34,091)	(10,225)	0	0
4378	Mosier Community School	6/30/2016	Contribution	5.3	3.3	65,461	40,759	12,351	12,351	12,351	12,351	3,706	0	0
4378	Mosier Community School	6/30/2015	Proportion	5.3	2.3	(84,478)	(36,661)	(15,939)	(15,939)	(15,939)	(4,783)	0	0	0
4378	Mosier Community School	6/30/2015	Contribution	5.3	2.3	3,595	1,561	678	678	678	205	0	0	0
4378	Mosier Community School	6/30/2014	Proportion	5.4	1.4	(5,877)	(1,525)	(1,088)	(1,088)	(437)	0	0	0	0
4378	Mosier Community School	6/30/2014	Contribution	5.4	1.4	(27,007)	(7,003)	(5,001)	(5,001)	(2,002)	0	0	0	0
4378	Mosier Community School	6/30/2013	Contribution	5.6	0.6	(13,593)	(1,458)	(2,427)	(1,458)	0	0	0	0	0
4379	Siletz Valley School	6/30/2017	Proportion	5.2	4.2	(318,155)	(256,971)	(61,184)	(61,184)	(61,184)	(61,184)	(61,184)	(12,235)	0
4379	Siletz Valley School	6/30/2017	Contribution	5.2	4.2	9,777	7,897	1,880	1,880	1,880	1,880	377	0	0
4379	Siletz Valley School	6/30/2016	Proportion	5.3	3.3	(32,626)	(20,314)	(6,156)	(6,156)	(6,156)	(6,156)	(1,846)	0	0
4379	Siletz Valley School	6/30/2016	Contribution	5.3	3.3	15,734	9,796	2,969	2,969	2,969	2,969	889	0	0
4379	Siletz Valley School	6/30/2015	Proportion	5.3	2.3	9,114	3,954	1,720	1,720	1,720	514	0	0	0
4379	Siletz Valley School	6/30/2015	Contribution	5.3	2.3	10,092	4,380	1,904	1,904	1,904	572	0	0	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	1.4	(52,434)	(13,594)	(9,710)	(9,710)	(3,884)	0	0	0	0
4379	Siletz Valley School	6/30/2014	Contribution	5.4	1.4	21,351	5,535	3,954	3,954	1,581	0	0	0	0
4379	Siletz Valley School	6/30/2013	Contribution	5.6	0.6	(24,806)	(2,656)	(4,430)	(2,656)	0	0	0	0	0
4380	The Emerson School	6/30/2017	Proportion	5.2	4.2	252,019	203,554	48,465	48,465	48,465	48,465	48,465	9,694	0
4380	The Emerson School	6/30/2017	Contribution	5.2	4.2	(9,823)	(7,934)	(1,889)	(1,889)	(1,889)	(1,889)	(1,889)	(378)	0
4380	The Emerson School	6/30/2016	Proportion	5.3	3.3	(123,699)	(77,021)	(23,339)	(23,339)	(23,339)	(23,339)	(7,004)	0	0
4380	The Emerson School	6/30/2016	Contribution	5.3	3.3	17,579	10,945	3,317	3,317	3,317	994	0	0	0
4380	The Emerson School	6/30/2015	Proportion	5.3	2.3	(94,702)	(41,098)	(17,868)	(17,868)	(17,868)	(5,362)	0	0	0
4380	The Emerson School	6/30/2015	Contribution	5.3	2.3	9,534	4,137	1,799	1,799	1,799	539	0	0	0
4380	The Emerson School	6/30/2014	Proportion	5.4	1.4	(18,755)	(4,863)	(3,473)	(3,473)	(1,390)	0	0	0	0
4380	The Emerson School	6/30/2014	Contribution	5.4	1.4	(10,093)	(2,617)	(1,869)	(1,869)	(748)	0	0	0	0
4380	The Emerson School	6/30/2013	Contribution	5.6	0.6	12,445	1,335	2,222	1,335	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	5.2	4.2	512,181	413,685	98,496	98,496	98,496	98,496	98,496	19,701	0
4381	North Wasco County School District 21	6/30/2017	Contribution	5.2	4.2	(475,512)	(384,067)	(91,445)	(91,445)	(91,445)	(91,445)	(91,445)	(18,287)	0
4381	North Wasco County School District 21	6/30/2016	Proportion	5.3	3.3	(105,525)	(65,705)	(19,910)	(19,910)	(19,910)	(19,910)	(5,975)	0	0
4381	North Wasco County School District 21	6/30/2016	Contribution	5.3	3.3	(426,305)	(265,435)	(80,435)	(80,435)	(80,435)	(80,435)	(24,130)	0	0
4381	North Wasco County School District 21	6/30/2015	Proportion	5.3	2.3	201,145	87,289	37,952	37,952	37,952	11,385	0	0	0
4381	North Wasco County School District 21	6/30/2015	Contribution	5.3	2.3	1,547,725	671,653	292,024	292,024	292,024	87,605	0	0	0
4381	North Wasco County School District 21	6/30/2014	Proportion	5.4	1.4	(340,328)	(88,232)	(63,024)	(63,024)	(25,208)	0	0	0	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	1.4	55,769	14,457	10,328	10,328	4,129	0	0	0	0
4381	North Wasco County School District 21	6/30/2013	Contribution	5.6	0.6	132,712	23,699	14,217	14,217	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	5.2	4.2	(169,850)	(137,187)	(32,663)	(32,663)	(32,663)	(32,663)	(32,663)	(6,535)	0
4382	Self Enhancement Inc	6/30/2017	Contribution	5.2	4.2	(58,499)	(47,249)	(11,250)	(11,250)	(11,250)	(11,250)	(11,250)	(2,249)	0
4382	Self Enhancement Inc	6/30/2016	Proportion	5.3	3.3	11,875	7,393	2,241	2,241	2,241	2,241	670	0	0
4382	Self Enhancement Inc	6/30/2016	Contribution	5.3	3.3	7,026	4,374	1,326	1,326	1,326	396	0	0	0
4382	Self Enhancement Inc	6/30/2015	Proportion	5.3	2.3	(163,305)	(70,869)	(30,812)	(30,812)	(30,812)	(9,245)	0	0	0
4382	Self Enhancement Inc	6/30/2015	Contribution	5.3	2.3	26,256	11,394	4,954	4,954	1,486	0	0	0	0
4382	Self Enhancement Inc	6/30/2014	Proportion	5.4	1.4	13,205	3,425	2,445	2,445	980	0	0	0	0
4382	Self Enhancement Inc	6/30/2014	Contribution	5.4	1.4	(11,081)	(2,873)	(2,052)	(2,052)	(821)	0	0	0	0
4382	Self Enhancement Inc	6/30/2013	Contribution	5.6	0.6	11,217	1,202	2,003	1,202	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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	6/30/2017	Proportion	5.2	4.2	(233,048)	(188,231)	(44,817)	(44,817)	(44,817)	(44,817)	(44,817)	(44,817)	(8,963)	0
4383	City View Charter School	6/30/2017	Contribution	5.2	4.2	41,294	33,353	7,941	7,941	7,941	7,941	7,941	7,941	1,589	0
4383	City View Charter School	6/30/2016	Proportion	5.3	3.3	(15,398)	(9,588)	(2,905)	(2,905)	(2,905)	(2,905)	(2,905)	(873)	0	0
4383	City View Charter School	6/30/2016	Contribution	5.3	3.3	6,997	4,357	1,320	1,320	1,320	1,320	1,320	397	0	0
4383	City View Charter School	6/30/2015	Proportion	5.3	2.3	(4,411)	(1,915)	(832)	(832)	(832)	(832)	(251)	0	0	0
4383	City View Charter School	6/30/2015	Contribution	5.3	2.3	7,326	3,180	1,382	1,382	1,382	1,382	416	0	0	0
4383	City View Charter School	6/30/2014	Proportion	5.4	1.4	(6,834)	(1,770)	(1,266)	(1,266)	(504)	0	0	0	0	0
4383	City View Charter School	6/30/2014	Contribution	5.4	1.4	707	183	131	131	52	0	0	0	0	0
4383	City View Charter School	6/30/2013	Contribution	5.6	0.6	1,836	196	328	196	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	5.2	4.2	(76,288)	(61,617)	(14,671)	(14,671)	(14,671)	(14,671)	(14,671)	(14,671)	(2,933)	0
4386	Nixyaawii Community School	6/30/2017	Contribution	5.2	4.2	31,498	25,441	6,057	6,057	6,057	6,057	6,057	6,057	1,213	0
4386	Nixyaawii Community School	6/30/2016	Proportion	5.3	3.3	(75,817)	(47,207)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(4,292)	0	0
4386	Nixyaawii Community School	6/30/2016	Contribution	5.3	3.3	15,657	9,749	2,954	2,954	2,954	2,954	887	0	0	0
4386	Nixyaawii Community School	6/30/2015	Proportion	5.3	2.3	(148,802)	(64,574)	(28,076)	(28,076)	(28,076)	(8,422)	0	0	0	0
4386	Nixyaawii Community School	6/30/2015	Contribution	5.3	2.3	22,307	9,680	4,209	4,209	4,209	1,262	0	0	0	0
4386	Nixyaawii Community School	6/30/2014	Proportion	5.4	1.4	(38,012)	(9,856)	(7,039)	(7,039)	(2,817)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2014	Contribution	5.4	1.4	(21,129)	(5,477)	(3,913)	(3,913)	(1,564)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2013	Contribution	5.6	0.6	2,956	316	528	316	0	0	0	0	0	0
4388	West Lane Tech	6/30/2017	Proportion	5.2	4.2	96,618	78,038	18,580	18,580	18,580	18,580	18,580	3,718	0	0
4388	West Lane Tech	6/30/2017	Contribution	5.2	4.2	8,419	35,358	8,419	8,419	8,419	8,419	8,419	1,682	0	0
4388	West Lane Tech	6/30/2016	Proportion	5.3	3.3	(185,358)	(115,412)	(34,973)	(34,973)	(34,973)	(34,973)	(10,493)	0	0	0
4388	West Lane Tech	6/30/2016	Contribution	5.3	3.3	34,207	21,299	6,454	6,454	6,454	1,937	0	0	0	0
4388	West Lane Tech	6/30/2015	Proportion	5.3	2.3	(20,609)	(8,945)	(3,888)	(3,888)	(3,888)	(1,169)	0	0	0	0
4388	West Lane Tech	6/30/2015	Contribution	5.3	2.3	15,034	6,523	2,837	2,837	2,837	849	0	0	0	0
4388	West Lane Tech	6/30/2014	Proportion	5.4	1.4	6,710	1,738	1,243	1,243	495	0	0	0	0	0
4388	West Lane Tech	6/30/2014	Contribution	5.4	1.4	42,927	11,131	7,949	7,949	3,182	0	0	0	0	0
4388	West Lane Tech	6/30/2013	Contribution	5.6	0.6	96,839	10,374	17,293	10,374	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	5.2	4.2	645,620	521,462	124,158	124,158	124,158	124,158	124,158	24,830	0	0
4390	Oregon Connections Academy	6/30/2017	Contribution	5.2	4.2	330,607	267,029	63,578	63,578	63,578	63,578	63,578	12,717	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	5.3	3.3	(416,412)	(259,276)	(78,568)	(78,568)	(78,568)	(23,572)	0	0	0	0
4390	Oregon Connections Academy	6/30/2016	Contribution	5.3	3.3	307,420	191,412	58,004	58,004	58,004	58,004	17,400	0	0	0
4390	Oregon Connections Academy	6/30/2015	Proportion	5.3	2.3	115,324	50,047	21,759	21,759	6,529	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2015	Contribution	5.3	2.3	210,195	91,218	39,659	39,659	39,659	11,900	0	0	0	0
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	1.4	184,710	47,886	34,206	34,206	13,680	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2014	Contribution	5.4	1.4	44,627	11,571	8,264	8,264	3,307	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2013	Contribution	5.6	0.6	166,175	17,805	29,674	17,805	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2017	Proportion	5.2	4.2	(357,025)	(288,366)	(68,659)	(68,659)	(68,659)	(68,659)	(68,659)	(13,730)	0	0
4392	Eagleridge High School	6/30/2017	Contribution	5.2	4.2	36,719	29,658	7,061	7,061	7,061	7,061	1,414	0	0	0
4392	Eagleridge High School	6/30/2016	Proportion	5.3	3.3	105,987	65,991	19,998	19,998	19,998	19,998	5,997	0	0	0
4392	Eagleridge High School	6/30/2016	Contribution	5.3	3.3	516	322	97	97	97	31	0	0	0	0
4392	Eagleridge High School	6/30/2015	Proportion	5.3	2.3	(247,462)	(107,389)	(46,691)	(46,691)	(46,691)	(14,007)	0	0	0	0
4392	Eagleridge High School	6/30/2015	Contribution	5.3	2.3	30,020	13,028	5,664	5,664	5,664	1,700	0	0	0	0
4392	Eagleridge High School	6/30/2014	Proportion	5.4	1.4	(41,135)	(10,663)	(7,618)	(7,618)	(3,045)	0	0	0	0	0
4392	Eagleridge High School	6/30/2014	Contribution	5.4	1.4	(36,916)	(9,572)	(6,836)	(6,836)	(2,736)	0	0	0	0	0
4392	Eagleridge High School	6/30/2013	Contribution	5.6	0.6	(17,936)	(1,921)	(3,203)	(1,921)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	5.2	4.2	(88,662)	(71,612)	(17,050)	(17,050)	(17,050)	(17,050)	(17,050)	(3,412)	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Contribution	5.2	4.2	22,674	18,314	4,360	4,360	4,360	4,360	874	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	5.3	3.3	48,128	29,966	9,081	9,081	9,081	2,723	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Contribution	5.3	3.3	33,230	20,690	6,270	6,270	6,270	1,880	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Proportion	5.3	2.3	(145,542)	(63,159)	(27,461)	(27,461)	(27,461)	(8,237)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Contribution	5.3	2.3	25,115	10,898	4,739	4,739	1,420	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	1.4	(34,336)	(8,900)	(6,359)	(6,359)	(2,541)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Contribution	5.4	1.4	(19,444)	(5,040)	(3,601)	(3,601)	(1,439)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2013	Contribution	5.6	0.6	(13,257)	(1,422)	(2,367)	(1,422)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	5.2	4.2	(78,193)	(63,156)	(15,037)	(15,037)	(15,037)	(15,037)	(15,037)	(3,008)	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Contribution	5.2	4.2	19,184	15,495	3,689	3,689	3,689	3,689	739	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	5.3	3.3	(29,898)	(18,616)	(5,641)	(5,641)	(5,641)	(1,693)	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Contribution	5.3	3.3	14,061	8,755	2,653	2,653	2,653	796	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	2.3	(46,648)	(20,242)	(8,802)	(8,802)	(8,802)	(2,638)	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3	2.3	12,747	5,532	2,405	2,405	722	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Proportion	5.4	1.4	(32,422)	(8,406)	(6,004)	(6,004)	(2,402)	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Contribution	5.4	1.4	(1,390)	(362)	(257)	(257)	(105)	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2013	Contribution	5.6	0.6	(19,221)	(2,061)	(3,432)	(2,061)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	5.2	4.2	314,039	253,647	60,392	60,392	60,392	60,392	60,392	12,079	0	0
4396	Sweet Home Charter School	6/30/2017	Contribution	5.2	4.2	14,097	11,386	2,711	2,711	2,711	542	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	5.3	3.3	(299,969)	(186,773)	(56,598)	(56,598)	(56,598)	(16,979)	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4396	Sweet Home Charter School	6/30/2016	Contribution	5.3	3.3	47,699	29,699	9,000	9,000	9,000	9,000	2,699	0	0
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	2.3	(44,634)	(19,368)	(8,422)	(8,422)	(8,422)	(8,422)	(2,524)	0	0
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	2.3	(13,886)	(6,026)	(2,620)	(2,620)	(2,620)	(2,620)	(786)	0	0
4396	Sweet Home Charter School	6/30/2014	Proportion	5.4	1.4	(32,173)	(8,341)	(5,958)	(5,958)	(2,383)	0	0	0	0
4396	Sweet Home Charter School	6/30/2014	Contribution	5.4	1.4	7,501	1,945	1,389	1,389	556	0	0	0	0
4396	Sweet Home Charter School	6/30/2013	Contribution	5.6	0.6	4,310	460	770	460	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	5.2	4.2	5,127	4,141	986	986	986	986	986	197	0
4397	Springwater Environmental Sciences School	6/30/2017	Contribution	5.2	4.2	35,212	28,440	6,772	6,772	6,772	6,772	6,772	1,352	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	5.3	3.3	(287,844)	(179,224)	(54,310)	(54,310)	(54,310)	(54,310)	(16,294)	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Contribution	5.3	3.3	23,093	14,379	4,357	4,357	4,357	4,357	1,308	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3	2.3	36,184	15,703	6,827	6,827	6,827	2,049	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Contribution	5.3	2.3	(18,603)	(8,073)	(3,510)	(3,510)	(1,053)	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Proportion	5.4	1.4	6,148	1,592	1,139	1,139	453	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Contribution	5.4	1.4	14,049	3,641	2,602	2,602	1,039	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2013	Contribution	5.6	0.6	26,159	2,804	4,671	2,804	0	0	0	0	0
4398	LEP High	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2016	Proportion	5.3	3.3	(2,214,731)	(1,378,983)	(417,874)	(417,874)	(417,874)	(417,874)	(125,361)	0	0
4398	LEP High	6/30/2016	Contribution	5.3	3.3	480	298	91	91	91	25	0	0	0
4398	LEP High	6/30/2015	Proportion	5.3	2.3	(88,669)	(38,479)	(16,730)	(16,730)	(16,730)	(5,019)	0	0	0
4398	LEP High	6/30/2015	Contribution	5.3	2.3	(202,712)	(87,968)	(38,248)	(38,248)	(11,472)	0	0	0	0
4398	LEP High	6/30/2014	Proportion	5.4	1.4	32,923	8,535	6,097	6,097	2,438	0	0	0	0
4398	LEP High	6/30/2014	Contribution	5.4	1.4	(62,064)	(16,092)	(11,493)	(11,493)	(4,599)	0	0	0	0
4398	LEP High	6/30/2013	Contribution	5.6	0.6	46,076	4,936	8,228	4,936	0	0	0	0	0
4400	Phoenix School	6/30/2017	Proportion	5.2	4.2	15,369	12,413	2,956	2,956	2,956	2,956	589	0	0
4400	Phoenix School	6/30/2017	Contribution	5.2	4.2	59,496	48,054	11,442	11,442	11,442	11,442	2,286	0	0
4400	Phoenix School	6/30/2016	Proportion	5.3	3.3	299,581	186,531	56,525	56,525	56,525	56,525	16,956	0	0
4400	Phoenix School	6/30/2016	Contribution	5.3	3.3	42,372	26,382	7,995	7,995	7,995	2,397	0	0	0
4400	Phoenix School	6/30/2015	Proportion	5.3	2.3	6,426	2,790	1,212	1,212	366	0	0	0	0
4400	Phoenix School	6/30/2015	Contribution	5.3	2.3	65,088	28,245	12,281	12,281	12,281	3,683	0	0	0
4400	Phoenix School	6/30/2014	Proportion	5.4	1.4	6,538	1,694	1,211	1,211	483	0	0	0	0
4400	Phoenix School	6/30/2014	Contribution	5.4	1.4	75,672	19,620	14,013	14,013	5,607	0	0	0	0
4400	Phoenix School	6/30/2013	Contribution	5.6	0.6	79,749	8,544	14,241	8,544	0	0	0	0	0
4401	Ballston Community School	6/30/2017	Proportion	5.2	4.2	24,851	20,072	4,779	4,779	4,779	4,779	956	0	0
4401	Ballston Community School	6/30/2017	Contribution	5.2	4.2	(11,776)	(9,511)	(2,265)	(2,265)	(2,265)	(2,265)	(451)	0	0
4401	Ballston Community School	6/30/2016	Proportion	5.3	3.3	(14,582)	(9,080)	(2,751)	(2,751)	(827)	0	0	0	0
4401	Ballston Community School	6/30/2016	Contribution	5.3	3.3	14,066	8,758	2,654	2,654	796	0	0	0	0
4401	Ballston Community School	6/30/2015	Proportion	5.3	2.3	(55,741)	(24,190)	(10,517)	(10,517)	(3,156)	0	0	0	0
4401	Ballston Community School	6/30/2015	Contribution	5.3	2.3	6,199	2,689	1,170	1,170	349	0	0	0	0
4401	Ballston Community School	6/30/2014	Proportion	5.4	1.4	21,549	5,585	3,991	3,991	1,594	0	0	0	0
4401	Ballston Community School	6/30/2014	Contribution	5.4	1.4	(8,035)	(2,083)	(1,488)	(1,488)	(595)	0	0	0	0
4401	Ballston Community School	6/30/2013	Contribution	5.6	0.6	6,500	695	1,161	695	0	0	0	0	0
4402	Sage Community School	6/30/2017	Proportion	5.2	4.2	24,875	20,091	4,784	4,784	4,784	4,784	955	0	0
4402	Sage Community School	6/30/2017	Contribution	5.2	4.2	8,982	7,255	1,727	1,727	1,727	1,727	347	0	0
4402	Sage Community School	6/30/2016	Proportion	5.3	3.3	(162,776)	(101,352)	(30,712)	(30,712)	(30,712)	(9,216)	0	0	0
4402	Sage Community School	6/30/2016	Contribution	5.3	3.3	13,777	8,579	2,599	2,599	782	0	0	0	0
4402	Sage Community School	6/30/2015	Proportion	5.3	2.3	(17,261)	(7,490)	(3,257)	(3,257)	(976)	0	0	0	0
4402	Sage Community School	6/30/2015	Contribution	5.3	2.3	(7,188)	(3,120)	(1,356)	(1,356)	(408)	0	0	0	0
4402	Sage Community School	6/30/2014	Proportion	5.4	1.4	91,629	23,757	16,968	16,968	6,789	0	0	0	0
4402	Sage Community School	6/30/2014	Contribution	5.4	1.4	(5,630)	(1,458)	(1,043)	(1,043)	(415)	0	0	0	0
4402	Sage Community School	6/30/2013	Contribution	5.6	0.6	44,487	7,944	4,767	4,767	0	0	0	0	0
4403	Portland Village School	6/30/2017	Proportion	5.2	4.2	125,350	101,244	24,106	24,106	24,106	24,106	4,820	0	0
4403	Portland Village School	6/30/2017	Contribution	5.2	4.2	25,632	20,703	4,929	4,929	4,929	987	0	0	0
4403	Portland Village School	6/30/2016	Proportion	5.3	3.3	(99,779)	(62,127)	(18,826)	(18,826)	(18,826)	(5,649)	0	0	0
4403	Portland Village School	6/30/2016	Contribution	5.3	3.3	42,753	26,619	8,067	8,067	2,418	0	0	0	0
4403	Portland Village School	6/30/2015	Proportion	5.3	2.3	(100,105)	(43,441)	(18,888)	(18,888)	(5,665)	0	0	0	0
4403	Portland Village School	6/30/2015	Contribution	5.3	2.3	38,695	16,823	6,823	6,823	5,049	0	0	0	0
4403	Portland Village School	6/30/2014	Proportion	5.4	1.4	77,299	20,039	14,315	14,315	5,724	0	0	0	0
4403	Portland Village School	6/30/2014	Contribution	5.4	1.4	(38,530)	(9,990)	(7,135)	(7,135)	(2,855)	0	0	0	0
4403	Portland Village School	6/30/2013	Contribution	5.6	0.6	42,319	4,534	7,557	4,534	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2017	Proportion	5.2	4.2	(171,292)	(138,351)	(32,941)	(32,941)	(32,941)	(32,941)	(6,587)	0	0
4404	Alliance Charter Academy	6/30/2017	Contribution	5.2	4.2	37,344	30,162	7,182	7,182	7,182	1,434	0	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	5.3	3.3	(62,117)	(38,677)	(11,720)	(11,720)	(3,517)	0	0	0	0
4404	Alliance Charter Academy	6/30/2016	Contribution	5.3	3.3	34,052	21,202	6,425	6,425	1,927	0	0	0	0
4404	Alliance Charter Academy	6/30/2015	Proportion	5.3	2.3	(34,317)	(14,892)	(6,475)	(6,475)	(1,942)	0	0	0	0
4404	Alliance Charter Academy	6/30/2015	Contribution	5.3	2.3	25,395	11,019	4,792	4,792	1,435	0	0	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	1.4	60,208	15,608	11,150	11,150	4,458	0	0	0	0
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	1.4	16,511	4,279	3,058	3,058	1,221	0	0	0	0
4404	Alliance Charter Academy	6/30/2013	Contribution	5.6	0.6	25,301	2,711	4,518	2,711	0	0	0	0	0
4405	Forest Grove Community School	6/30/2017	Proportion	5.2	4.2	(64,888)	(52,410)	(12,478)	(12,478)	(12,478)	(12,478)	(12,478)	(2,498)	0
4405	Forest Grove Community School	6/30/2017	Contribution	5.2	4.2	21,686	17,516	4,170	4,170	4,170	4,170	4,170	836	0
4405	Forest Grove Community School	6/30/2016	Proportion	5.3	3.3	(7,002)	(4,360)	(1,321)	(1,321)	(1,321)	(1,321)	(397)	0	0
4405	Forest Grove Community School	6/30/2016	Contribution	5.3	3.3	20,513	12,773	3,870	3,870	3,870	3,870	1,163	0	0
4405	Forest Grove Community School	6/30/2015	Proportion	5.3	2.3	85,267	37,003	16,088	16,088	16,088	4,827	0	0	0
4405	Forest Grove Community School	6/30/2015	Contribution	5.3	2.3	14,114	6,125	2,663	2,663	2,663	799	0	0	0
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	1.4	(9,891)	(2,563)	(1,832)	(1,832)	(731)	0	0	0	0
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	1.4	26,305	6,821	4,871	4,871	1,950	0	0	0	0
4405	Forest Grove Community School	6/30/2013	Contribution	5.6	0.6	14,587	1,562	2,605	1,562	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	5.2	4.2	(252,906)	(204,270)	(48,636)	(48,636)	(48,636)	(48,636)	(48,636)	(9,726)	0
4407	Madrone Trail Public Charter School	6/30/2017	Contribution	5.2	4.2	52,515	42,416	10,099	10,099	10,099	10,099	2,020	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	5.3	3.3	(31,745)	(19,765)	(5,990)	(5,990)	(5,990)	(5,990)	(1,795)	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Contribution	5.3	3.3	(4,587)	(2,857)	(865)	(865)	(865)	(865)	(262)	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Proportion	5.3	2.3	89,294	38,750	16,848	16,848	16,848	5,054	0	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Contribution	5.3	2.3	13,435	5,830	2,535	2,535	2,535	760	0	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	1.4	1,668	432	309	309	123	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	1.4	49,176	12,748	9,107	9,107	3,641	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2013	Contribution	5.6	0.6	(1,080)	(115)	(193)	(115)	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	5.2	4.2	(38,940)	(31,452)	(7,488)	(7,488)	(7,488)	(7,488)	(7,488)	(1,500)	0
4408	Muddy Creek Charter School	6/30/2017	Contribution	5.2	4.2	10,601	8,562	2,039	2,039	2,039	2,039	406	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	5.3	3.3	61,902	38,542	11,680	11,680	11,680	3,502	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Contribution	5.3	3.3	8,363	5,207	1,578	1,578	1,578	473	0	0	0
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	2.3	82,137	35,643	15,498	15,498	15,498	4,647	0	0	0
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	2.3	17,989	7,807	3,394	3,394	3,394	1,019	0	0	0
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	1.4	8,890	2,306	1,646	1,646	660	0	0	0	0
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	1.4	21,526	5,582	3,986	3,986	1,596	0	0	0	0
4408	Muddy Creek Charter School	6/30/2013	Contribution	5.6	0.6	14,111	1,511	2,520	1,511	0	0	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	5.2	4.2	(46,331)	(37,421)	(8,910)	(8,910)	(8,910)	(8,910)	(1,781)	0	0
4409	Southwest Charter School	6/30/2017	Contribution	5.2	4.2	20,223	16,334	3,889	3,889	3,889	3,889	778	0	0
4409	Southwest Charter School	6/30/2016	Proportion	5.3	3.3	110,720	68,938	20,891	20,891	20,891	6,265	0	0	0
4409	Southwest Charter School	6/30/2016	Contribution	5.3	3.3	14,658	9,126	2,766	2,766	2,766	828	0	0	0
4409	Southwest Charter School	6/30/2015	Proportion	5.3	2.3	(157,950)	(68,544)	(29,802)	(29,802)	(29,802)	(8,940)	0	0	0
4409	Southwest Charter School	6/30/2015	Contribution	5.3	2.3	20,016	8,685	3,777	3,777	3,777	1,131	0	0	0
4409	Southwest Charter School	6/30/2014	Proportion	5.4	1.4	56,316	14,600	10,429	10,429	4,171	0	0	0	0
4409	Southwest Charter School	6/30/2014	Contribution	5.4	1.4	(17,426)	(4,518)	(3,227)	(3,227)	(1,291)	0	0	0	0
4409	Southwest Charter School	6/30/2013	Contribution	5.6	0.6	28,453	3,048	5,081	3,048	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	5.2	4.2	(528,891)	(427,181)	(101,710)	(101,710)	(101,710)	(101,710)	(101,710)	(20,341)	0
4410	Ace Academy	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2016	Proportion	5.3	3.3	(106,090)	(66,056)	(20,017)	(20,017)	(20,017)	(20,017)	(6,005)	0	0
4410	Ace Academy	6/30/2016	Contribution	5.3	3.3	(41,146)	(25,620)	(7,763)	(7,763)	(7,763)	(7,763)	(2,331)	0	0
4410	Ace Academy	6/30/2015	Proportion	5.3	2.3	31,074	13,485	5,863	5,863	5,863	1,759	0	0	0
4410	Ace Academy	6/30/2015	Contribution	5.3	2.3	9,292	4,033	1,753	1,753	527	0	0	0	0
4410	Ace Academy	6/30/2014	Proportion	5.4	1.4	(42,311)	(10,971)	(7,835)	(7,835)	(3,136)	0	0	0	0
4410	Ace Academy	6/30/2014	Contribution	5.4	1.4	10,223	2,651	1,893	1,893	758	0	0	0	0
4410	Ace Academy	6/30/2013	Contribution	5.6	0.6	(4,222)	(452)	(754)	(452)	0	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	5.2	4.2	159,384	128,733	30,651	30,651	30,651	30,651	30,651	6,129	0
4411	Sherwood Charter School	6/30/2017	Contribution	5.2	4.2	(12,280)	(9,918)	(2,362)	(2,362)	(2,362)	(2,362)	(470)	0	0
4411	Sherwood Charter School	6/30/2016	Proportion	5.3	3.3	166,193	103,479	31,357	31,357	31,357	9,408	0	0	0
4411	Sherwood Charter School	6/30/2016	Contribution	5.3	3.3	23,091	14,377	4,357	4,357	4,357	1,306	0	0	0
4411	Sherwood Charter School	6/30/2015	Proportion	5.3	2.3	(36,154)	(15,688)	(6,822)	(6,822)	(6,822)	(2,044)	0	0	0
4411	Sherwood Charter School	6/30/2015	Contribution	5.3	2.3	47,708	20,702	9,002	9,002	9,002	2,698	0	0	0
4411	Sherwood Charter School	6/30/2014	Proportion	5.4	1.4	40,368	10,464	7,476	7,476	2,988	0	0	0	0
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	1.4	30,629	7,941	5,672	5,672	2,269	0	0	0	0
4411	Sherwood Charter School	6/30/2013	Contribution	5.6	0.6	56,637	6,067	10,114	6,067	0	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	5.2	4.2	51,274	41,414	9,860	9,860	9,860	9,860	1,974	0	0
4412	Estacada Web Academy	6/30/2017	Contribution	5.2	4.2	106,383	85,925	20,458	20,458	20,458	20,458	4,093	0	0
4412	Estacada Web Academy	6/30/2016	Proportion	5.3	3.3	(226,662)	(141,130)	(42,766)	(42,766)	(42,766)	(42,766)	(12,832)	0	0
4412	Estacada Web Academy	6/30/2016	Contribution	5.3	3.3	77,922	48,518	14,702	14,702	14,702	4,412	0	0	0
4412	Estacada Web Academy	6/30/2015	Proportion	5.3	2.3	(25,897)	(11,239)	(4,886)	(4,886)	(4,886)	(1,467)	0	0	0
4412	Estacada Web Academy	6/30/2015	Contribution	5.3	2.3	33,826	14,680	6,382	6,382	1,916	0	0	0	0
4412	Estacada Web Academy	6/30/2014	Proportion	5.4	1.4	(20,661)	(5,357)	(3,826)	(3,826)	(1,531)	0	0	0	0
4412	Estacada Web Academy	6/30/2014	Contribution	5.4	1.4	27,644	7,168	5,119	5,119	2,049	0	0	0	0
4412	Estacada Web Academy	6/30/2013	Contribution	5.6	0.6	5,680	610	1,014	610	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	5.2	4.2	402,689	325,249	77,440	77,440	77,440	77,440	77,440	15,489	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Contribution	5.2	4.2	67,466	54,492	12,974	12,974	12,974	12,974	12,974	2,596	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	5.3	3.3	172,538	107,430	32,554	32,554	32,554	32,554	9,768	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Contribution	5.3	3.3	81,291	50,615	15,338	15,338	15,338	15,338	4,601	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Proportion	5.3	2.3	(286,905)	(124,506)	(54,133)	(54,133)	(54,133)	(16,240)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	2.3	56,128	24,358	10,590	10,590	10,590	3,178	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	1.4	135,259	35,067	25,048	25,048	10,019	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	1.4	25,499	6,611	4,722	4,722	1,889	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2013	Contribution	5.6	0.6	14,552	1,557	2,599	1,557	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	5.2	4.2	97,486	78,739	18,747	18,747	18,747	18,747	18,747	3,751	0
4419	Silvies River Web Academy	6/30/2017	Contribution	5.2	4.2	51,363	41,485	9,878	9,878	9,878	9,878	9,878	1,973	0
4419	Silvies River Web Academy	6/30/2016	Proportion	5.3	3.3	108,336	67,454	20,441	20,441	20,441	20,441	6,131	0	0
4419	Silvies River Web Academy	6/30/2016	Contribution	5.3	3.3	23,816	14,828	4,494	4,494	4,494	1,346	0	0	0
4419	Silvies River Web Academy	6/30/2015	Proportion	5.3	2.3	(35,362)	(15,346)	(6,672)	(6,672)	(6,672)	(2,002)	0	0	0
4419	Silvies River Web Academy	6/30/2015	Contribution	5.3	2.3	19,339	8,392	3,649	3,649	3,649	1,094	0	0	0
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	1.4	(974)	(254)	(180)	(180)	(74)	0	0	0	0
4419	Silvies River Web Academy	6/30/2014	Contribution	5.4	1.4	8,762	2,270	1,623	1,623	647	0	0	0	0
4419	Silvies River Web Academy	6/30/2013	Contribution	5.6	0.6	2,148	228	384	228	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	5.2	4.2	57,062	46,089	10,973	10,973	10,973	10,973	10,973	2,197	0
4420	Oregon Virtual Academy	6/30/2017	Contribution	5.2	4.2	213,587	172,513	41,074	41,074	41,074	41,074	41,074	8,217	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	5.3	3.3	243,414	151,560	45,927	45,927	45,927	45,927	13,779	0	0
4420	Oregon Virtual Academy	6/30/2016	Contribution	5.3	3.3	120,775	36,598	120,775	36,598	36,598	36,598	10,981	0	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	2.3	338,417	146,861	63,852	63,852	63,852	19,157	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Contribution	5.3	2.3	23,915	53,775	23,380	23,380	23,380	7,015	0	0	0
4420	Oregon Virtual Academy	6/30/2014	Proportion	5.4	1.4	132,926	34,462	24,616	24,616	9,846	0	0	0	0
4420	Oregon Virtual Academy	6/30/2014	Contribution	5.4	1.4	95,927	24,871	17,764	17,764	7,107	0	0	0	0
4420	Oregon Virtual Academy	6/30/2013	Contribution	5.6	0.6	131,155	14,050	23,421	14,050	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Proportion	5.3	3.3	(33,037)	(20,571)	(6,233)	(6,233)	(6,233)	(6,233)	(1,872)	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	2.3	26,259	11,394	4,955	4,955	4,955	1,484	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Contribution	5.3	2.3	(3,868)	(1,678)	(730)	(730)	(730)	(218)	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Contribution	5.4	1.4	3,831	995	709	709	286	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2013	Contribution	5.6	0.6	572	62	102	62	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	5.2	4.2	(14,221)	(11,486)	(2,735)	(2,735)	(2,735)	(2,735)	(2,735)	(546)	0
4422	Redmond Proficiency Academy	6/30/2017	Contribution	5.2	4.2	148,910	120,273	28,637	28,637	28,637	28,637	28,637	5,725	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	5.3	3.3	(411,032)	(255,926)	(77,553)	(77,553)	(77,553)	(77,553)	(23,267)	0	0
4422	Redmond Proficiency Academy	6/30/2016	Contribution	5.3	3.3	111,169	69,219	20,975	20,975	20,975	20,975	6,294	0	0
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3	2.3	5,228	2,270	986	986	986	298	0	0	0
4422	Redmond Proficiency Academy	6/30/2015	Contribution	5.3	2.3	37,847	16,424	7,141	7,141	7,141	2,142	0	0	0
4422	Redmond Proficiency Academy	6/30/2014	Proportion	5.4	1.4	92,717	24,037	17,170	17,170	6,867	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2014	Contribution	5.4	1.4	21,233	5,505	3,932	3,932	1,573	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2013	Contribution	5.6	0.6	87,770	9,405	15,673	9,405	0	0	0	0	0
4423	Molalla River Academy	6/30/2017	Proportion	5.2	4.2	(20,588)	(16,629)	(3,959)	(3,959)	(3,959)	(3,959)	(3,959)	(793)	0
4423	Molalla River Academy	6/30/2017	Contribution	5.2	4.2	45,342	36,622	8,720	8,720	8,720	8,720	8,720	1,742	0
4423	Molalla River Academy	6/30/2016	Proportion	5.3	3.3	(33,498)	(20,858)	(6,320)	(6,320)	(6,320)	(6,320)	(1,898)	0	0
4423	Molalla River Academy	6/30/2016	Contribution	5.3	3.3	43,872	27,316	8,278	8,278	8,278	2,482	0	0	0
4423	Molalla River Academy	6/30/2015	Proportion	5.3	2.3	(63,202)	(27,427)	(11,925)	(11,925)	(11,925)	(3,577)	0	0	0
4423	Molalla River Academy	6/30/2015	Contribution	5.3	2.3	13,802	5,990	2,604	2,604	782	0	0	0	0
4423	Molalla River Academy	6/30/2014	Proportion	5.4	1.4	39,535	10,251	7,321	7,321	2,930	0	0	0	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	1.4	2,644	684	490	490	194	0	0	0	0
4423	Molalla River Academy	6/30/2013	Contribution	5.6	0.6	25,485	2,730	4,551	2,730	0	0	0	0	0
4424	The Ivy School	6/30/2017	Proportion	5.2	4.2	936,282	756,228	180,054	180,054	180,054	180,054	180,054	36,012	0
4424	The Ivy School	6/30/2017	Contribution	5.2	4.2	27,532	22,237	5,295	5,295	5,295	5,295	5,295	1,057	0
4424	The Ivy School	6/30/2016	Proportion	5.3	3.3	(89,554)	(55,760)	(16,897)	(16,897)	(16,897)	(16,897)	(5,069)	0	0
4424	The Ivy School	6/30/2016	Contribution	5.3	3.3	105,454	65,660	19,897	19,897	19,897	19,897	5,969	0	0
4424	The Ivy School	6/30/2015	Proportion	5.3	2.3	(27,997)	(5,282)	(5,282)	(5,282)	(1,587)	0	0	0	0
4424	The Ivy School	6/30/2015	Contribution	5.3	2.3	60,168	26,112	11,352	11,352	11,352	3,408	0	0	0
4424	The Ivy School	6/30/2014	Proportion	5.4	1.4	6,243	1,619	1,156	1,156	463	0	0	0	0
4424	The Ivy School	6/30/2014	Contribution	5.4	1.4	(26,882)	(6,970)	(4,978)	(4,978)	(1,992)	0	0	0	0
4424	The Ivy School	6/30/2013	Contribution	5.6	0.6	2,477	267	442	267	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	5.2	4.2	(7,725)	(6,239)	(1,486)	(1,486)	(1,486)	(1,486)	(1,486)	(295)	0
4429	Clackamas Web Academy	6/30/2017	Contribution	5.2	4.2	1,166	942	224	224	224	224	224	46	0
4429	Clackamas Web Academy	6/30/2016	Proportion	5.3	3.3	(7,976)	(4,966)	(1,505)	(1,505)	(1,505)	(1,505)	(451)	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4429	Clackamas Web Academy	6/30/2016	Contribution	5.3	3.3	(144)	(90)	(27)	(27)	(27)	(27)	(27)	(9)	0
4429	Clackamas Web Academy	6/30/2015	Proportion	5.3	2.3	(7,900)	(3,427)	(1,491)	(1,491)	(1,491)	(1,491)	(445)	0	0
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	2.3	(354)	(153)	(67)	(67)	(67)	(19)	0	0	0
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	1.4	(1,209)	(313)	(224)	(224)	(89)	0	0	0	0
4429	Clackamas Web Academy	6/30/2014	Contribution	5.4	1.4	(1,252)	(324)	(232)	(232)	(92)	0	0	0	0
4429	Clackamas Web Academy	6/30/2013	Contribution	5.6	0.6	(618)	(68)	(110)	(68)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	5.2	4.2	(6,618)	(5,345)	(1,273)	(1,273)	(1,273)	(1,273)	(1,273)	(253)	0
4430	Clackamas Charter Alliance 2	6/30/2017	Contribution	5.2	4.2	2,101	1,697	404	404	404	404	404	81	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	5.3	3.3	(6,237)	(3,883)	(1,177)	(1,177)	(1,177)	(1,177)	(352)	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Contribution	5.3	3.3	2,233	1,391	421	421	421	421	128	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	2.3	(28,252)	(12,259)	(5,331)	(5,331)	(5,331)	(1,597)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	2.3	1,775	770	335	335	335	100	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	1.4	3,280	852	607	607	245	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	1.4	(2,839)	(735)	(526)	(526)	(209)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2013	Contribution	5.6	0.6	2,459	264	439	264	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2016	Proportion	5.3	3.3	(1,032,563)	(642,917)	(194,823)	(194,823)	(194,823)	(194,823)	(58,448)	0	0
4431	Corbett Charter School	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2015	Proportion	5.3	2.3	(621,374)	(269,654)	(117,240)	(117,240)	(117,240)	(35,174)	0	0	0
4431	Corbett Charter School	6/30/2015	Contribution	5.3	2.3	(111,103)	(48,214)	(20,963)	(20,963)	(20,963)	(6,288)	0	0	0
4431	Corbett Charter School	6/30/2014	Proportion	5.4	1.4	7,925	2,053	1,468	1,468	585	0	0	0	0
4431	Corbett Charter School	6/30/2014	Contribution	5.4	1.4	(169,972)	(44,068)	(31,476)	(31,476)	(12,592)	0	0	0	0
4431	Corbett Charter School	6/30/2013	Contribution	5.6	0.6	28,795	3,085	5,142	3,085	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2017	Proportion	5.2	4.2	44,497	35,940	8,557	8,557	8,557	8,557	8,557	1,712	0
4432	Renaissance Public Academy	6/30/2017	Contribution	5.2	4.2	8,896	7,185	1,711	1,711	1,711	1,711	341	0	0
4432	Renaissance Public Academy	6/30/2016	Proportion	5.3	3.3	161,601	100,619	30,491	30,491	30,491	30,491	9,146	0	0
4432	Renaissance Public Academy	6/30/2016	Contribution	5.3	3.3	15,964	9,940	3,012	3,012	3,012	904	0	0	0
4432	Renaissance Public Academy	6/30/2015	Proportion	5.3	2.3	(336,528)	(146,040)	(63,496)	(63,496)	(63,496)	(19,048)	0	0	0
4432	Renaissance Public Academy	6/30/2015	Contribution	5.3	2.3	22,919	9,947	4,324	4,324	4,324	1,299	0	0	0
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	1.4	29,425	7,629	5,449	5,449	2,180	0	0	0	0
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	1.4	(35,176)	(9,120)	(6,514)	(6,514)	(2,606)	0	0	0	0
4432	Renaissance Public Academy	6/30/2013	Contribution	5.6	0.6	9,732	1,042	1,738	1,042	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	5.2	4.2	416,541	336,437	80,104	80,104	80,104	80,104	80,104	16,021	0
4433	Powell Butte Community Charter School	6/30/2017	Contribution	5.2	4.2	18,246	14,737	3,509	3,509	3,509	3,509	701	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	5.3	3.3	(323,853)	(201,645)	(61,104)	(61,104)	(61,104)	(61,104)	(18,333)	0	0
4433	Powell Butte Community Charter School	6/30/2016	Contribution	5.3	3.3	61,305	38,171	11,567	11,567	11,567	11,567	3,470	0	0
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	2.3	40,731	17,676	7,685	7,685	7,685	2,306	0	0	0
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	2.3	551	239	104	104	104	31	0	0	0
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	1.4	24,215	6,279	4,484	4,484	1,795	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	1.4	(18,780)	(4,868)	(3,478)	(3,478)	(1,390)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2013	Contribution	5.6	0.6	25,438	2,728	4,542	2,728	0	0	0	0	0
4434	Logos Public Charter School	6/30/2017	Proportion	5.2	4.2	159,701	128,989	30,712	30,712	30,712	30,712	30,712	6,141	0
4434	Logos Public Charter School	6/30/2017	Contribution	5.2	4.2	(245,942)	(198,645)	(47,297)	(47,297)	(47,297)	(47,297)	(9,457)	0	0
4434	Logos Public Charter School	6/30/2016	Proportion	5.3	3.3	(519,326)	(323,354)	(97,986)	(97,986)	(97,986)	(97,986)	(29,396)	0	0
4434	Logos Public Charter School	6/30/2016	Contribution	5.3	3.3	80,852	50,342	15,255	15,255	15,255	15,255	4,577	0	0
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	2.3	29,216	12,680	5,512	5,512	1,656	0	0	0	0
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	2.3	6,953	3,017	1,312	1,312	393	0	0	0	0
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	1.4	175,199	45,423	32,444	32,444	12,979	0	0	0	0
4434	Logos Public Charter School	6/30/2014	Contribution	5.4	1.4	54,864	14,224	10,160	10,160	4,064	0	0	0	0
4434	Logos Public Charter School	6/30/2013	Contribution	5.6	0.6	122,612	13,137	21,895	13,137	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2017	Proportion	5.2	4.2	264,089	213,303	50,786	50,786	50,786	50,786	50,786	10,159	0
4435	Sunny Wolf Charter School	6/30/2017	Contribution	5.2	4.2	20,977	16,943	4,034	4,034	4,034	4,034	807	0	0
4435	Sunny Wolf Charter School	6/30/2016	Proportion	5.3	3.3	4,061	2,529	766	766	766	231	0	0	0
4435	Sunny Wolf Charter School	6/30/2016	Contribution	5.3	3.3	47,184	29,378	8,903	8,903	8,903	8,903	2,669	0	0
4435	Sunny Wolf Charter School	6/30/2015	Proportion	5.3	2.3	(63,525)	(27,567)	(11,986)	(11,986)	(11,986)	(3,595)	0	0	0
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	2.3	14,525	6,302	2,741	2,741	820	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	1.4	53,638	13,906	9,933	9,933	3,973	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	1.4	(6,367)	(1,651)	(1,179)	(1,179)	(472)	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2013	Contribution	5.6	0.6	24,629	2,639	4,398	2,639	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2017	Proportion	5.2	4.2	60,510	48,873	11,637	11,637	11,637	11,637	11,637	2,325	0
4436	Academy Of Arts & Academics	6/30/2017	Contribution	5.2	4.2	56,724	45,816	10,908	10,908	10,908	10,908	2,184	0	0
4436	Academy Of Arts & Academics	6/30/2016	Proportion	5.3	3.3	(75,304)	(46,888)	(14,208)	(14,208)	(14,208)	(14,208)	(4,264)	0	0
4436	Academy Of Arts & Academics	6/30/2016	Contribution	5.3	3.3	12,446	7,750	2,348	2,348	2,348	706	0	0	0
4436	Academy Of Arts & Academics	6/30/2015	Proportion	5.3	2.3	15,681	6,804	2,959	2,959	886	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	2.3	(11,183)	(4,853)	(2,110)	(2,110)	(2,110)	(633)	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4436	Academy Of Arts & Academics	6/30/2014	Proportion	5.4	1.4	23,799	6,171	4,407	4,407	1,764	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2014	Contribution	5.4	1.4	918	238	170	170	68	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2013	Contribution	5.6	0.6	18,741	2,006	3,347	2,006	0	0	0	0	0
4437	Center for Advance Learning	6/30/2017	Proportion	5.2	4.2	65,021	52,517	12,504	12,504	12,504	12,504	12,504	2,501	0
4437	Center for Advance Learning	6/30/2017	Contribution	5.2	4.2	32,962	26,623	6,339	6,339	6,339	6,339	6,339	1,267	0
4437	Center for Advance Learning	6/30/2016	Proportion	5.3	3.3	(32,794)	(20,418)	(6,188)	(6,188)	(6,188)	(6,188)	(1,854)	0	0
4437	Center for Advance Learning	6/30/2016	Contribution	5.3	3.3	48,608	30,266	9,171	9,171	9,171	9,171	2,753	0	0
4437	Center for Advance Learning	6/30/2015	Proportion	5.3	2.3	(72,538)	(31,480)	(13,686)	(13,686)	(13,686)	(4,108)	0	0	0
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	2.3	41,521	18,019	7,834	7,834	7,834	2,351	0	0	0
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	1.4	(6,520)	(1,692)	(1,207)	(1,207)	(485)	0	0	0	0
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	1.4	4,371	1,135	809	809	326	0	0	0	0
4437	Center for Advance Learning	6/30/2013	Contribution	5.6	0.6	3,789	404	677	404	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Contribution	5.3	3.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2015	Proportion	5.3	2.3	(25,436)	(11,039)	(4,799)	(4,799)	(4,799)	(1,441)	0	0	0
4439	Homesource Family Charter	6/30/2015	Contribution	5.3	2.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2014	Proportion	5.4	1.4	(187,014)	(48,486)	(34,632)	(34,632)	(13,854)	0	0	0	0
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	1.4	(4,306)	(797)	(797)	(797)	(321)	0	0	0	0
4439	Homesource Family Charter	6/30/2013	Contribution	5.6	0.6	(85,477)	(9,157)	(15,264)	(9,157)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	5.2	4.2	136,017	109,860	26,157	26,157	26,157	26,157	26,157	5,232	0
4440	Sheridan Allprep Academy	6/30/2017	Contribution	5.2	4.2	7,991	6,454	1,537	1,537	1,537	1,537	306	0	0
4440	Sheridan Allprep Academy	6/30/2016	Proportion	5.3	3.3	124,733	77,663	23,535	23,535	23,535	7,058	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Contribution	5.3	3.3	22,486	14,000	4,243	4,243	4,243	1,271	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	2.3	(63,926)	(27,740)	(12,062)	(12,062)	(12,062)	(3,616)	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	2.3	29,767	12,919	5,616	5,616	1,687	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	1.4	26,968	6,992	4,994	4,994	1,998	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	1.4	(4,027)	(1,043)	(746)	(746)	(297)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2013	Contribution	5.6	0.6	19,309	2,069	3,448	2,069	0	0	0	0	0
4441	Baker Web Academy	6/30/2017	Proportion	5.2	4.2	900,723	727,507	173,216	173,216	173,216	173,216	34,643	0	0
4441	Baker Web Academy	6/30/2017	Contribution	5.2	4.2	444,935	359,371	85,564	85,564	85,564	85,564	17,115	0	0
4441	Baker Web Academy	6/30/2016	Proportion	5.3	3.3	427,645	266,269	80,688	80,688	80,688	24,205	0	0	0
4441	Baker Web Academy	6/30/2016	Contribution	5.3	3.3	243,201	151,427	45,887	45,887	45,887	13,766	0	0	0
4441	Baker Web Academy	6/30/2015	Proportion	5.3	2.3	404,810	175,673	76,379	76,379	76,379	22,915	0	0	0
4441	Baker Web Academy	6/30/2015	Contribution	5.3	2.3	143,263	62,170	27,031	27,031	8,108	0	0	0	0
4441	Baker Web Academy	6/30/2014	Proportion	5.4	1.4	93,952	24,356	17,399	17,399	6,957	0	0	0	0
4441	Baker Web Academy	6/30/2014	Contribution	5.4	1.4	78,971	20,475	14,624	14,624	5,851	0	0	0	0
4441	Baker Web Academy	6/30/2013	Contribution	5.6	0.6	78,009	8,359	13,930	8,359	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2017	Proportion	5.2	4.2	2,134	1,724	410	410	410	410	84	0	0
4443	Knova Learning Oreogn	6/30/2017	Contribution	5.2	4.2	26,560	21,452	5,108	5,108	5,108	5,108	1,020	0	0
4443	Knova Learning Oreogn	6/30/2016	Proportion	5.3	3.3	(72,205)	(44,957)	(13,624)	(13,624)	(13,624)	(4,085)	0	0	0
4443	Knova Learning Oreogn	6/30/2016	Contribution	5.3	3.3	48,735	30,345	9,195	9,195	9,195	2,760	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Proportion	5.3	2.3	(409,444)	(177,682)	(77,254)	(77,254)	(77,254)	(23,174)	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Contribution	5.3	2.3	42,521	18,452	8,023	8,023	2,406	0	0	0	0
4443	Knova Learning Oreogn	6/30/2014	Proportion	5.4	1.4	42,295	10,967	7,832	7,832	3,135	0	0	0	0
4443	Knova Learning Oreogn	6/30/2014	Contribution	5.4	1.4	(26,606)	(6,898)	(4,927)	(4,927)	(1,971)	0	0	0	0
4443	Knova Learning Oreogn	6/30/2013	Contribution	5.6	0.6	22,163	2,373	3,958	2,373	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	5.2	4.2	(29,455)	(23,791)	(5,664)	(5,664)	(5,664)	(5,664)	(1,135)	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Contribution	5.2	4.2	19,526	15,771	3,755	3,755	3,755	751	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	5.3	3.3	(81,792)	(50,928)	(15,432)	(15,432)	(15,432)	(4,632)	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Contribution	5.3	3.3	18,611	11,587	3,512	3,512	3,512	1,051	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	2.3	99,174	43,038	18,712	18,712	18,712	5,614	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	2.3	9,024	3,915	1,703	1,703	509	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Proportion	5.4	1.4	(32,669)	(8,469)	(6,050)	(6,050)	(2,419)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Contribution	5.4	1.4	23,610	6,122	4,372	4,372	1,750	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2013	Contribution	5.6	0.6	33,688	6,016	3,608	3,608	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2017	Proportion	5.2	4.2	(12,899)	(10,418)	(2,481)	(2,481)	(2,481)	(2,481)	(494)	0	0
4446	Coburg Community Charter School	6/30/2017	Contribution	5.2	4.2	18,233	14,727	3,506	3,506	3,506	703	0	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	5.3	3.3	271,160	168,836	51,162	51,162	51,162	15,350	0	0	0
4446	Coburg Community Charter School	6/30/2016	Contribution	5.3	3.3	27,408	17,066	5,171	5,171	1,553	0	0	0	0
4446	Coburg Community Charter School	6/30/2015	Proportion	5.3	2.3	(28,201)	(12,238)	(5,321)	(5,321)	(1,596)	0	0	0	0
4446	Coburg Community Charter School	6/30/2015	Contribution	5.3	2.3	66,344	28,790	12,518	12,518	3,754	0	0	0	0
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	1.4	18,693	4,845	3,462	3,462	1,383	0	0	0	0
4446	Coburg Community Charter School	6/30/2014	Contribution	5.4	1.4	8,576	2,224	1,588	1,588	636	0	0	0	0
4446	Coburg Community Charter School	6/30/2013	Contribution	5.6	0.6	16,095	1,725	2,874	1,725	0	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	5.2	4.2	203,234	164,151	39,083	39,083	39,083	39,083	39,083	7,819	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Contribution	5.2	4.2	15,505	12,523	2,982	2,982	2,982	2,982	2,982	595	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	5.3	3.3	211,943	131,965	39,989	39,989	39,989	39,989	11,998	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Contribution	5.3	3.3	35,808	22,296	6,756	6,756	6,756	6,756	2,028	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion	5.3	2.3	(65,257)	(28,318)	(12,313)	(12,313)	(12,313)	(3,692)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Contribution	5.3	2.3	55,513	24,091	10,474	10,474	10,474	3,143	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	1.4	(24,124)	(6,256)	(4,467)	(4,467)	(1,789)	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	1.4	(922)	(238)	(171)	(171)	(67)	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2013	Contribution	5.6	0.6	21,352	2,287	3,813	2,287	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	5.2	4.2	(78,098)	(63,079)	(15,019)	(15,019)	(15,019)	(15,019)	(15,019)	(3,003)	0
4448	Gresham Barlow Web Academy	6/30/2017	Contribution	5.2	4.2	62,109	50,165	11,944	11,944	11,944	11,944	11,944	2,389	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	5.3	3.3	(24,764)	(15,420)	(4,672)	(4,672)	(4,672)	(4,672)	(1,404)	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Contribution	5.3	3.3	47,848	29,792	9,028	9,028	9,028	9,028	2,708	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Proportion	5.3	2.3	133,854	58,089	25,255	25,255	25,255	7,579	0	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	2.3	58,837	25,534	11,101	11,101	11,101	3,332	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	1.4	111,783	28,979	20,701	20,701	8,278	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	1.4	61,392	15,916	11,369	11,369	4,547	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2013	Contribution	5.6	0.6	34,874	3,734	6,228	3,734	0	0	0	0	0
4449	Mosier Middle School	6/30/2017	Proportion	5.2	4.2	(410,615)	(331,651)	(78,964)	(78,964)	(78,964)	(78,964)	(78,964)	(15,795)	0
4449	Mosier Middle School	6/30/2017	Contribution	5.2	4.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2016	Proportion	5.3	3.3	(56,294)	(35,050)	(10,622)	(10,622)	(10,622)	(10,622)	(3,184)	0	0
4449	Mosier Middle School	6/30/2016	Contribution	5.3	3.3	(32,973)	(20,531)	(6,221)	(6,221)	(6,221)	(6,221)	(1,868)	0	0
4449	Mosier Middle School	6/30/2015	Proportion	5.3	2.3	8,237	3,575	1,554	1,554	1,554	467	0	0	0
4449	Mosier Middle School	6/30/2015	Contribution	5.3	2.3	5,879	2,552	1,109	1,109	334	0	0	0	0
4449	Mosier Middle School	6/30/2014	Proportion	5.4	1.4	16,306	4,226	3,020	3,020	1,206	0	0	0	0
4449	Mosier Middle School	6/30/2014	Contribution	5.4	1.4	588	152	109	109	43	0	0	0	0
4449	Mosier Middle School	6/30/2013	Contribution	5.6	0.6	13,812	1,482	2,466	1,482	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2017	Proportion	5.2	4.2	97,841	79,025	18,816	18,816	18,816	18,816	18,816	3,761	0
4450	Sauvie Island Academy	6/30/2017	Contribution	5.2	4.2	36,468	29,455	7,013	7,013	7,013	7,013	1,403	0	0
4450	Sauvie Island Academy	6/30/2016	Proportion	5.3	3.3	(280,677)	(174,761)	(52,958)	(52,958)	(52,958)	(52,958)	(15,887)	0	0
4450	Sauvie Island Academy	6/30/2016	Contribution	5.3	3.3	29,408	18,310	5,549	5,549	5,549	5,549	1,663	0	0
4450	Sauvie Island Academy	6/30/2015	Proportion	5.3	2.3	(28,978)	(12,574)	(5,468)	(5,468)	(5,468)	(1,638)	0	0	0
4450	Sauvie Island Academy	6/30/2015	Contribution	5.3	2.3	7,136	3,098	1,346	1,346	406	0	0	0	0
4450	Sauvie Island Academy	6/30/2014	Proportion	5.4	1.4	106,619	27,643	19,744	19,744	7,899	0	0	0	0
4450	Sauvie Island Academy	6/30/2014	Contribution	5.4	1.4	(11,422)	(2,962)	(2,115)	(2,115)	(847)	0	0	0	0
4450	Sauvie Island Academy	6/30/2013	Contribution	5.6	0.6	47,681	5,111	8,514	5,111	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	5.2	4.2	28,782	23,247	5,535	5,535	5,535	5,535	5,535	1,107	0
4451	River's Edge Academy Charter School	6/30/2017	Contribution	5.2	4.2	(2,165)	(1,749)	(416)	(416)	(416)	(416)	(85)	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	5.3	3.3	77,551	48,287	14,632	14,632	14,632	14,632	4,391	0	0
4451	River's Edge Academy Charter School	6/30/2016	Contribution	5.3	3.3	(2,120)	(1,320)	(400)	(400)	(400)	(400)	(120)	0	0
4451	River's Edge Academy Charter School	6/30/2015	Proportion	5.3	2.3	42,271	18,343	7,976	7,976	7,976	2,391	0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Contribution	5.3	2.3	24,798	10,761	4,679	4,679	4,679	1,403	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	1.4	33,430	8,666	6,191	6,191	2,475	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	1.4	(1,645)	(425)	(305)	(305)	(120)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2013	Contribution	5.6	0.6	33,917	3,632	6,057	3,632	0	0	0	0	0
4452	South Columbia Family School	6/30/2017	Proportion	5.2	4.2	65,857	53,192	12,665	12,665	12,665	12,665	12,665	2,532	0
4452	South Columbia Family School	6/30/2017	Contribution	5.2	4.2	1,911	1,543	368	368	368	368	368	71	0
4452	South Columbia Family School	6/30/2016	Proportion	5.3	3.3	18,489	11,513	3,488	3,488	3,488	3,488	1,049	0	0
4452	South Columbia Family School	6/30/2016	Contribution	5.3	3.3	10,870	6,768	2,051	2,051	2,051	2,051	615	0	0
4452	South Columbia Family School	6/30/2015	Proportion	5.3	2.3	(8,459)	(3,671)	(1,596)	(1,596)	(1,596)	(479)	0	0	0
4452	South Columbia Family School	6/30/2015	Contribution	5.3	2.3	7,899	3,429	1,490	1,490	449	0	0	0	0
4452	South Columbia Family School	6/30/2014	Proportion	5.4	1.4	(4,096)	(1,060)	(759)	(759)	(301)	0	0	0	0
4452	South Columbia Family School	6/30/2014	Contribution	5.4	1.4	946	246	175	175	71	0	0	0	0
4452	South Columbia Family School	6/30/2013	Contribution	5.6	0.6	(533)	(58)	(95)	(58)	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	5.2	4.2	(162,072)	(130,904)	(31,168)	(31,168)	(31,168)	(31,168)	(31,168)	(6,232)	0
4453	Woodland Educational Initiative	6/30/2017	Contribution	5.2	4.2	53,065	42,860	10,205	10,205	10,205	10,205	10,205	2,040	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	5.3	3.3	54,862	34,160	10,351	10,351	10,351	10,351	3,107	0	0
4453	Woodland Educational Initiative	6/30/2016	Contribution	5.3	3.3	1,247	777	235	235	235	72	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	2.3	158,332	68,710	29,874	29,874	29,874	8,962	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	2.3	18,163	7,882	3,427	3,427	1,028	0	0	0	0
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	1.4	52,305	13,561	9,686	9,686	3,875	0	0	0	0
4453	Woodland Educational Initiative	6/30/2014	Contribution	5.4	1.4	25,980	6,736	4,811	4,811	1,925	0	0	0	0
4453	Woodland Educational Initiative	6/30/2013	Contribution	5.6	0.6	34,663	3,713	6,190	3,713	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	5.2	4.2	106,668	86,155	20,513	20,513	20,513	20,513	20,513	4,103	0
4454	Le Monde Immersion Charter School	6/30/2017	Contribution	5.2	4.2	39,936	32,256	7,680	7,680	7,680	7,680	1,536	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	5.3	3.3	157,841	98,279	29,781	29,781	29,781	29,781	8,936	0	0



Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows(Inflows)  
June 30, 2018 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
4454	Le Monde Immersion Charter School	6/30/2016	Contribution	5.3	3.3	44,594	27,766	8,414	8,414	8,414	8,414	2,524	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	2.3	(81,924)	(81,924)	(15,457)	(15,457)	(15,457)	(4,639)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	2.3	49,281	21,387	9,298	9,298	9,298	2,791	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	1.4	149,859	38,851	27,752	27,752	11,099	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	1.4	700	180	130	130	50	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2013	Contribution	5.6	0.6	67,184	7,199	11,997	7,199	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	5.2	4.2	294,316	237,717	56,599	56,599	56,599	56,599	56,599	11,321	0
4455	Hope Chinese Charter School	6/30/2017	Contribution	5.2	4.2	50,468	40,763	9,705	9,705	9,705	9,705	9,705	1,943	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	5.3	3.3	(23,412)	(14,578)	(4,417)	(4,417)	(4,417)	(4,417)	(1,327)	0	0
4455	Hope Chinese Charter School	6/30/2016	Contribution	5.3	3.3	60,235	37,505	11,365	11,365	11,365	11,365	3,410	0	0
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	2.3	169,962	73,758	32,068	32,068	32,068	9,622	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	2.3	30,204	13,107	5,699	5,699	5,699	1,709	0	0	0
4455	Hope Chinese Charter School	6/30/2014	Proportion	5.4	1.4	96,986	25,146	17,960	17,960	7,186	0	0	0	0
4455	Hope Chinese Charter School	6/30/2014	Contribution	5.4	1.4	28,157	7,301	5,214	5,214	2,087	0	0	0	0
4455	Hope Chinese Charter School	6/30/2013	Contribution	5.6	0.6	48,221	5,166	8,611	5,166	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	5.2	4.2	156,888	126,717	30,171	30,171	30,171	30,171	30,171	6,033	0
4456	Insight School of Oregon Charter	6/30/2017	Contribution	5.2	4.2	9,105	7,354	1,751	1,751	1,751	1,751	350	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	5.3	3.3	(403,683)	(251,349)	(76,167)	(76,167)	(76,167)	(76,167)	(22,848)	0	0
4456	Insight School of Oregon Charter	6/30/2016	Contribution	5.3	3.3	67,656	42,126	12,765	12,765	12,765	12,765	3,831	0	0
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	2.3	223,841	97,139	42,234	42,234	12,671	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	2.3	(15,494)	(6,725)	(2,923)	(2,923)	(879)	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	1.4	213,739	55,415	39,581	39,581	15,834	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4	1.4	39,205	10,165	7,260	7,260	2,905	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2013	Contribution	5.6	0.6	154,972	16,602	27,674	16,602	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2017	Proportion	5.2	4.2	10,324	8,339	1,985	1,985	1,985	1,985	399	0	0
4457	Oregon Virtual Education East	6/30/2017	Contribution	5.2	4.2	1,938	1,565	373	373	373	373	73	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	5.3	3.3	(16,682)	(10,386)	(3,148)	(3,148)	(3,148)	(3,148)	(942)	0	0
4457	Oregon Virtual Education East	6/30/2016	Contribution	5.3	3.3	4,191	2,609	791	791	791	236	0	0	0
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	2.3	14,515	6,298	2,739	2,739	820	0	0	0	0
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	2.3	(983)	(428)	(185)	(185)	(58)	0	0	0	0
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	1.4	12,703	3,295	2,352	2,352	943	0	0	0	0
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	1.4	(239)	(63)	(44)	(44)	(19)	0	0	0	0
4457	Oregon Virtual Education East	6/30/2013	Contribution	5.6	0.6	5,412	582	966	582	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	5.2	4.2	10,322	8,337	1,985	1,985	1,985	1,985	397	0	0
4458	Oregon Virtual Education West	6/30/2017	Contribution	5.2	4.2	1,938	1,565	373	373	373	373	73	0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	5.3	3.3	14,260	8,878	2,691	2,691	2,691	805	0	0	0
4458	Oregon Virtual Education West	6/30/2016	Contribution	5.3	3.3	4,191	2,609	791	791	791	236	0	0	0
4458	Oregon Virtual Education West	6/30/2015	Proportion	5.3	2.3	(20,472)	(8,883)	(3,863)	(3,863)	(1,157)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2015	Contribution	5.3	2.3	2,639	1,145	498	498	149	0	0	0	0
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	1.4	(2,833)	(733)	(525)	(525)	(208)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	1.4	(1,998)	(518)	(370)	(370)	(148)	0	0	0	0
4458	Oregon Virtual Education West	6/30/2013	Contribution	5.6	0.6	(2,841)	(306)	(507)	(306)	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	5.2	4.2	(11,425)	(9,228)	(2,197)	(2,197)	(2,197)	(2,197)	(440)	0	0
4459	Crater Lake Charter Academy	6/30/2017	Contribution	5.2	4.2	64,655	52,221	12,434	12,434	12,434	12,434	2,485	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	5.3	3.3	200,071	124,573	37,749	37,749	37,749	11,326	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Contribution	5.3	3.3	100,975	62,871	19,052	19,052	19,052	5,715	0	0	0
4459	Crater Lake Charter Academy	6/30/2015	Proportion	5.3	2.3	304,749	132,249	57,500	57,500	57,500	17,249	0	0	0
4459	Crater Lake Charter Academy	6/30/2015	Contribution	5.3	2.3	2,112	918	398	398	122	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	1.4	47,695	12,367	8,832	8,832	3,535	0	0	0	0
4460	Kairos Pdx	6/30/2017	Proportion	5.2	4.2	370,092	298,920	71,172	71,172	71,172	71,172	14,232	0	0
4460	Kairos Pdx	6/30/2017	Contribution	5.2	4.2	19,430	15,693	3,737	3,737	3,737	3,737	745	0	0
4460	Kairos Pdx	6/30/2016	Proportion	5.3	3.3	271,297	168,921	51,188	51,188	51,188	15,357	0	0	0
4460	Kairos Pdx	6/30/2016	Contribution	5.3	3.3	56,555	35,213	10,671	10,671	10,671	3,200	0	0	0
4460	Kairos Pdx	6/30/2015	Proportion	5.3	2.3	41,991	18,222	7,923	7,923	2,376	0	0	0	0
4460	Kairos Pdx	6/30/2015	Contribution	5.3	2.3	56,772	24,636	10,712	10,712	3,212	0	0	0	0
4460	Kairos Pdx	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2014	Contribution	5.4	1.4	6,924	1,796	1,282	1,282	514	0	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	5.2	4.2	(84,991)	(68,647)	(16,344)	(16,344)	(16,344)	(16,344)	(3,271)	0	0
4461	Mountain View Academy	6/30/2017	Contribution	5.2	4.2	(45,520)	(36,766)	(8,754)	(8,754)	(8,754)	(8,754)	(1,750)	0	0
4461	Mountain View Academy	6/30/2016	Proportion	5.3	3.3	222,219	138,363	41,928	41,928	41,928	12,579	0	0	0
4461	Mountain View Academy	6/30/2016	Contribution	5.3	3.3	(24,638)	(15,340)	(4,649)	(4,649)	(4,649)	(1,393)	0	0	0
4461	Mountain View Academy	6/30/2015	Proportion	5.3	2.3	111,571	48,418	21,051	21,051	6,316	0	0	0	0
4461	Mountain View Academy	6/30/2015	Contribution	5.3	2.3	42,016	18,232	7,928	7,928	2,376	0	0	0	0
4461	Mountain View Academy	6/30/2014	Proportion	5.4	1.4	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2014	Contribution	5.4	1.4	23,419	6,071	4,337	4,337	1,734	0	0	0	0

Exhibit I

Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)  
June 30, 2018 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
4462	Bend International School	6/30/2017	Proportion	5.2	4.2	466,747	376,988	89,759	89,759	89,759	89,759	89,759	17,952	0
4462	Bend International School	6/30/2017	Contribution	5.2	4.2	18,821	15,202	3,619	3,619	3,619	3,619	3,619	726	0
4462	Bend International School	6/30/2016	Proportion	5.3	3.3	317,371	197,609	59,881	59,881	59,881	59,881	59,881	17,966	0
4462	Bend International School	6/30/2016	Contribution	5.3	3.3	71,238	44,356	13,441	13,441	13,441	13,441	13,441	4,033	0
4462	Bend International School	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2015	Contribution	5.3	2.3	60,182	26,117	11,355	11,355	11,355	11,355	3,407	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	5.2	4.2	244,207	197,244	46,963	46,963	46,963	46,963	46,963	9,392	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Contribution	5.2	4.2	15,898	12,841	3,057	3,057	3,057	3,057	3,057	613	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	5.3	3.3	208,620	129,896	39,362	39,362	39,362	39,362	39,362	11,810	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Contribution	5.3	3.3	34,013	21,177	6,418	6,418	6,418	6,418	6,418	1,923	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	2.3	32,221	13,984	6,079	6,079	6,079	6,079	1,826	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	5.2	4.2	157,216	126,982	30,234	30,234	30,234	30,234	30,234	6,046	0
4464	The Valley School Of Southern Oregon	6/30/2017	Contribution	5.2	4.2	9,704	7,838	1,866	1,866	1,866	1,866	1,866	374	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	5.3	3.3	114,237	71,129	21,554	21,554	21,554	21,554	21,554	6,467	0
4464	The Valley School Of Southern Oregon	6/30/2016	Contribution	5.3	3.3	27,971	17,415	5,278	5,278	5,278	5,278	5,278	1,581	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	2.3	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Contribution	5.3	2.3	23,438	10,172	4,422	4,422	4,422	4,422	1,328	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	5.2	4.2	110,499	89,249	21,250	21,250	21,250	21,250	21,250	4,249	0
4465	Bridge Educational Foundation	6/30/2017	Contribution	5.2	4.2	24,044	19,420	4,624	4,624	4,624	4,624	4,624	924	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	5.3	3.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Contribution	5.3	3.3	16,544	10,300	3,122	3,122	3,122	3,122	934	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Contribution	5.2	4.2	30,405	24,558	5,847	5,847	5,847	5,847	5,847	1,170	0
4468	Frontier Charter Academy	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Contribution	5.2	4.2	89,788	72,521	17,267	17,267	17,267	17,267	17,267	3,453	0
4469	Desert Sky Montessori	6/30/2017	Proportion	5.2	4.2	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2017	Contribution	5.2	4.2	9,403	7,595	1,808	1,808	1,808	1,808	1,808	363	0