

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020
Service cost	\$2,544,843	\$2,315,444
Interest on total OPEB liability	32,446,651	30,323,097
Effect of plan changes	0	0
Administrative expenses	1,312,229	1,272,953
Member contributions	0	0
Expected investment return net of investment expenses	(42,102,473)	(44,334,126)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(13,182,129)	(17,671,758)
Recognition of assumption changes or inputs	(153,990)	(5,830,128)
Recognition of investment (gains) or losses	(5,996,078)	1,151,690
OPEB Expense	(\$25,130,947)	(\$32,772,828)

As of June 30, 2020, 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	(\$20,830,215)	\$0
Changes of assumptions	(10,830,859)	0
Net difference between projected and actual earnings	<u>0</u>	<u>22,659,758</u>
Total	(\$31,661,074)	\$22,659,758

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.

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2020 Expense	Balance of Deferred (Inflows) 06/30/2020	Balance of Deferred Outflows 06/30/2020	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$35,738,839	2019-2020	5.0	7,147,768	0	28,591,071	7,147,768	7,147,768	7,147,768	7,147,767	0	0
	\$6,143,105	2018-2019	5.0	1,228,621	0	3,685,863	1,228,621	1,228,621	1,228,621	0	0	0
	(\$11,962,389)	2017-2018	5.0	(2,392,478)	(4,784,955)	0	(2,392,478)	(2,392,477)	0	0	0	0
	(\$24,161,105)	2016-2017	5.0	(4,832,221)	(4,832,221)	0	(4,832,221)	0	0	0	0	0
Economic/demographic (gains) or losses	(\$13,019,924)	2019-2020	2.9	(4,489,629)	(8,530,295)	0	(4,489,629)	(4,040,666)	0	0	0	0
	(\$32,337,969)	2018-2019	3.1	(10,431,603)	(11,474,763)	0	(10,431,603)	(1,043,160)	0	0	0	0
	(\$9,076,735)	2017-2018	3.3	(2,750,526)	(825,157)	0	(825,157)	0	0	0	0	0
Assumption changes or inputs	(\$16,460,799)	2019-2020	2.9	(5,676,138)	(10,784,661)	0	(5,676,138)	(5,108,523)	0	0	0	0
	\$0	2018-2019	3.1	0	0	0	0	0	0	0	0	0
	(\$508,168)	2017-2018	3.3	(153,990)	(46,198)	0	(46,198)	0	0	0	0	0

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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
1000	State Agencies	14,959,814	30.15158736%	1,048,227	16.48256895%	(58,263,749)	(33,584,918)
2000	Lake County	19,048	0.03839161%	1,230	0.01934757%	(74,186)	(39,423)
2001	Clackamas County	702,987	1.41687508%	80,176	1.26070000%	(2,737,914)	(2,568,805)
2002	Curry County	21,480	0.04329370%	1,800	0.02830457%	(83,659)	(57,673)
2003	Douglas County	117,213	0.23624439%	8,364	0.13151736%	(456,509)	(267,980)
2004	Harney County	21,220	0.04276991%	2,063	0.03244508%	(82,647)	(66,110)
2005	Jackson County	223,750	0.45096879%	8,956	0.14083130%	(871,434)	(286,958)
2006	Jefferson County	30,266	0.06100220%	2,518	0.03959064%	(117,878)	(80,670)
2007	Klamath County	17,383	0.03503467%	1,230	0.01933358%	(67,700)	(39,394)
2008	Lane County	456,605	0.92028994%	17,656	0.27762933%	(1,778,332)	(565,698)
2009	Marion County	399,282	0.80475418%	29,773	0.46815945%	(1,555,076)	(953,923)
2011	Washington County	683,040	1.37667161%	52,717	0.82893273%	(2,660,226)	(1,689,035)
2012	Grant County	16,191	0.03263206%	1,799	0.02828492%	(63,057)	(57,633)
2013	Umatilla County	75,849	0.15287432%	8,478	0.13330269%	(295,408)	(271,618)
2014	Linn County	161,936	0.36692322%	9,058	0.14243077%	(708,582)	(290,217)
2015	Yamhill County	139,314	0.28078791%	10,684	0.16799964%	(542,584)	(342,316)
2016	Sherman County	12,281	0.02475305%	1,493	0.02347157%	(47,832)	(47,826)
2017	Columbia County	52,994	0.10680879%	5,656	0.08894383%	(206,393)	(181,232)
2018	Coos County	77,234	0.15566519%	9,021	0.14184551%	(300,801)	(288,025)
2020	Wasco County	30,560	0.06159417%	3,293	0.05177221%	(119,022)	(105,491)
2021	Baker County	26,326	0.05306056%	2,341	0.03681594%	(102,532)	(75,016)
2022	Gilliam County	10,311	0.02078131%	775	0.01218628%	(40,157)	(24,831)
2027	Deschutes County	326,119	0.65729371%	37,604	0.59129689%	(1,270,129)	(1,204,828)
2035	Hood River County	34,228	0.06898753%	3,126	0.04914783%	(133,309)	(100,144)
2036	Clatsop County	74,096	0.14934003%	12,346	0.19413379%	(288,579)	(395,567)
2037	Polk County	90,259	0.18191828%	9,685	0.15228373%	(351,532)	(310,294)
2038	Multnomah County	1,006,596	2.02879994%	762,327	11.98700323%	(3,920,374)	(24,424,744)
2039	Malheur County	37,020	0.07461381%	4,294	0.06752632%	(144,181)	(137,592)
2040	Benton County	137,099	0.27632288%	9,889	0.15549038%	(533,956)	(316,828)
2042	Josephine County	85,824	0.17297782%	3,696	0.05810892%	(334,256)	(118,403)
2043	Lincoln County	22,171	0.04468549%	1,682	0.02645446%	(86,348)	(53,904)
2044	Crook County	8,505	0.01714185%	643	0.01010974%	(33,124)	(20,600)
2050	Wallowa County	1,484	0.00299200%	30	0.00047440%	(5,782)	(967)
2099	State Judiciary	136,748	0.27561683%	19,955	0.31377385%	(532,591)	(639,346)
2100	City of Roseburg	51,448	0.10369451%	6,763	0.10633688%	(200,375)	(216,672)
2101	City of Salem	417,282	0.84103315%	35,165	0.55294705%	(1,625,180)	(1,126,686)
2102	City of Medford	189,546	0.38203016%	15,867	0.24950229%	(738,220)	(608,386)
2103	City of Albany	148,205	0.29870783%	16,881	0.26544509%	(577,211)	(540,871)
2104	City of Ashland	89,898	0.18119060%	7,222	0.11355525%	(350,126)	(231,380)
2105	City of Astoria	29,924	0.06031255%	1,783	0.02803443%	(116,546)	(57,123)
2106	City of Beaverton	190,205	0.38335825%	24,170	0.38005293%	(740,787)	(774,397)
2107	City of Bend	232,591	0.46878896%	19,661	0.30914873%	(905,869)	(629,922)
2109	City of Canby	31,068	0.06261724%	2,457	0.03864027%	(120,999)	(78,733)
2110	City of Coquille	7,551	0.01521944%	698	0.01097678%	(29,409)	(22,366)
2111	City of Eugene	517,294	1.04260797%	42,729	0.67187983%	(2,014,695)	(1,369,024)
2112	City Of Forest Grove	4,196	0.00845793%	450	0.00708188%	(16,344)	(14,430)
2113	City of Grants Pass	70,071	0.14122790%	5,364	0.08433758%	(272,903)	(171,846)
2114	City of Gresham	240,184	0.48409153%	19,178	0.30156477%	(935,440)	(614,469)
2115	City of Hillsboro	315,609	0.6361135%	35,529	0.55867051%	(1,229,197)	(1,138,348)
2117	City of McMinnville	65,672	0.13236308%	7,358	0.11569878%	(255,773)	(235,748)
2118	City of Ontario	13,884	0.02798296%	1,702	0.02676029%	(54,073)	(54,527)
2119	City of Oregon City	67,546	0.13614014%	8,767	0.13785612%	(263,072)	(280,896)
2120	City of Lake Oswego	128,691	0.25937774%	16,322	0.25664487%	(501,211)	(522,940)
2121	City of Portland	1,971,904	3.97438327%	76,128	1.19705914%	(7,679,943)	(2,439,130)
2122	City of Redmond	56,398	0.11366993%	5,335	0.08389447%	(219,651)	(170,944)
2123	City of St Helens	21,299	0.04292920%	2,510	0.03964638%	(82,955)	(80,413)
2125	City of Vernonia	3,214	0.00647876%	168	0.00264655%	(12,519)	(5,393)
2126	City of West Linn	39,812	0.08024130%	3,203	0.05037134%	(155,055)	(102,637)
2127	City of Cottage Grove	21,138	0.04260408%	695	0.01092143%	(82,326)	(22,254)
2128	City of Tillamook	9,141	0.01842438%	921	0.01447558%	(35,603)	(29,495)
2129	City of Sweet Home	4,849	0.00977300%	585	0.00919774%	(18,885)	(18,741)
2131	City of Drain	2,793	0.00562909%	173	0.00272281%	(10,877)	(5,548)
2132	Eugene Water & Electric Board	202,878	0.40890071%	6,506	0.10230739%	(790,144)	(208,462)
2135	McMinnville Water & Light Department	22,920	0.04619607%	1,886	0.02964946%	(89,267)	(60,414)
2138	City of Hood River	22,286	0.04491788%	1,082	0.01701079%	(86,798)	(34,661)
2139	City of Reedsport	7,182	0.01447506%	502	0.00788984%	(27,971)	(16,076)
2140	City of Lebanon	27,136	0.05469207%	5,329	0.08378896%	(105,685)	(170,749)
2142	City of Sherwood	34,256	0.06904275%	2,705	0.04252777%	(133,416)	(86,655)
2143	City of Oakland	672	0.00135349%	25	0.00038965%	(6,615)	(794)
2145	City of Vale	1,682	0.00339006%	202	0.00317111%	(6,551)	(6,461)
2146	City of Prineville	20,986	0.04229782%	2,336	0.03673575%	(81,735)	(74,853)
2147	City of Wheeler	447	0.0090055%	73	0.00114834%	(1,740)	(2,340)
2148	City of Klamath Falls	43,465	0.08760296%	5,433	0.08542616%	(169,281)	(174,065)
2149	City of Canyonville	1,378	0.00277749%	214	0.00336137%	(5,367)	(6,849)
2150	City of Bandon	10,147	0.02045079%	1,270	0.01996475%	(39,518)	(40,680)
2152	City of Coos Bay	33,612	0.06774523%	4,013	0.06309523%	(130,908)	(128,563)
2154	City of Pendleton	43,744	0.08816688%	4,999	0.07859917%	(170,370)	(160,154)
2155	City of Corvallis	148,912	0.30013271%	16,641	0.26167301%	(579,965)	(533,185)
2157	City of Monmouth	16,984	0.03423040%	2,496	0.03924927%	(66,145)	(79,974)
2158	City of Milton-Freewater	21,124	0.04257546%	870	0.01368528%	(82,271)	(27,885)
2159	City of Baker City	17,297	0.03486180%	1,992	0.03132268%	(67,366)	(63,823)
2160	City of Hermiston	29,238	0.05892840%	2,809	0.04416482%	(113,871)	(89,990)
2161	City of Pilot Rock	1,456	0.00293518%	171	0.00268696%	(5,672)	(5,475)
2162	City of Clatskanie	2,669	0.00537926%	189	0.00297833%	(10,395)	(6,069)
2163	City of Milwaukie	48,729	0.09821427%	3,334	0.05242193%	(189,785)	(106,815)
2165	City of Cornelius	12,250	0.02469037%	1,059	0.01665606%	(47,711)	(33,938)
2166	City of Nyssa	2,885	0.00581383%	284	0.00446427%	(11,234)	(9,096)
2167	City of Athena	1,371	0.00276358%	65	0.00101641%	(5,340)	(2,071)
2168	City of Oakridge	6,295	0.01268847%	593	0.00932243%	(24,519)	(18,995)
2170	City of Madras	9,558	0.01926362%	1,020	0.01604627%	(37,224)	(32,696)
2172	City of Sandy	21,632	0.04360022%	2,271	0.03571509%	(84,251)	(72,773)
2174	City of Mt Angel	4,217	0.00849979%	286	0.00450216%	(16,425)	(9,174)
2175	City of Umatilla	9,171	0.01848368%	1,181	0.01857630%	(35,717)	(37,851)
2176	City of Scappoose	11,131	0.02243497%	1,299	0.02042091%	(43,352)	(41,610)
2177	City of Condon	767	0.00154613%	181	0.00285363%	(2,988)	(5,815)
2178	City of Boardman	5,748	0.01158547%	616	0.00967890%	(22,387)	(19,722)
2179	City of Estacada	6,445	0.01299017%	274	0.00431615%	(25,102)	(8,795)
2180	City of Enterprise	3,807	0.00727088%	146	0.00229291%	(14,050)	(4,672)

Exhibit C

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

June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2181	City of Central Point	22,969	0.04629394%	1,163	0.01828949%	(89,457)	(37,267)
2182	City of Cascade Locks	3,221	0.00649196%	145	0.00227860%	(12,545)	(4,643)
2183	City of Myrtle Point	6,097	0.01228832%	737	0.01158452%	(23,745)	(23,605)
2184	City of Port Orford	2,814	0.00567064%	215	0.00338354%	(10,958)	(6,894)
2185	City of Wood Village	3,271	0.00659308%	345	0.00542156%	(12,740)	(11,047)
2186	City of Chilowick	967	0.00194982%	177	0.00277942%	(3,768)	(5,663)
2187	City of Philomath	7,505	0.01512607%	553	0.00870242%	(29,229)	(17,732)
2188	City of Talent	5,421	0.01092537%	411	0.00646455%	(21,112)	(13,172)
2189	City of Willamina	2,400	0.00483741%	242	0.00380118%	(9,348)	(7,745)
2191	City of Huntington	468	0.00094320%	33	0.00052252%	(1,823)	(1,065)
2192	City of North Plains	3,941	0.00794345%	320	0.00502389%	(15,350)	(10,237)
2193	City of Heppner	1,317	0.00265531%	2	0.00002940%	(5,131)	(60)
2194	City of Cave Junction	2,232	0.00449806%	241	0.00378765%	(8,892)	(7,718)
2195	City of Melolius	408	0.00082170%	40	0.00062378%	(1,588)	(1,271)
2196	City of Hubbard	3,251	0.00655148%	367	0.00576765%	(12,660)	(11,752)
2197	City of Myrtle Creek	4,511	0.00909140%	307	0.00481948%	(17,568)	(9,820)
2198	City of Cannon	2,510	0.00505896%	45	0.00070602%	(9,776)	(1,439)
2199	City of Junction City	12,852	0.02590416%	496	0.00779718%	(50,956)	(15,888)
2200	City of Walkova	743	0.00149714%	98	0.00153956%	(2,893)	(3,137)
2201	City of Coburg	3,411	0.00687559%	436	0.00865514%	(13,286)	(13,968)
2202	City of Dallas	24,422	0.04922296%	2,718	0.04273580%	(95,117)	(87,079)
2203	City of Rockaway Beach	4,464	0.0089631%	437	0.00887354%	(17,384)	(14,006)
2204	City of Burns	3,541	0.00713672%	240	0.00377162%	(13,791)	(7,685)
2205	City of Elgin	2,154	0.00434132%	249	0.00392162%	(8,389)	(7,991)
2206	City of Weston	801	0.00161509%	78	0.00122508%	(3,121)	(2,496)
2207	City of Mill City	1,125	0.00228803%	117	0.00183455%	(4,383)	(3,738)
2208	City of Fairview	7,253	0.01461810%	619	0.00973032%	(28,247)	(19,827)
2209	City of Monroe	670	0.00134993%	46	0.00072096%	(2,609)	(1,469)
2210	City of Helix	142	0.00028675%	50	0.00079313%	(554)	(1,616)
2211	City of Jefferson	1,694	0.00341400%	194	0.00304736%	(6,597)	(6,209)
2212	Town of Lakeview	4,059	0.00818037%	270	0.00425278%	(15,807)	(8,665)
2213	City of Stanfield	2,509	0.00505789%	284	0.00447166%	(9,774)	(9,111)
2214	City of Yamhill	2,247	0.00452789%	99	0.00155686%	(8,750)	(3,172)
2215	City of Powers	225	0.00045363%	18	0.00028461%	(877)	(580)
2216	City of Brookings	10,683	0.02153219%	608	0.00955562%	(41,608)	(19,471)
2217	City of Sutherlin	12,788	0.02577483%	860	0.01351734%	(49,806)	(27,543)
2218	City of Prairie City	871	0.00175589%	127	0.00200170%	(3,393)	(4,079)
2219	City of Sheridan	4,447	0.00896257%	492	0.00773098%	(17,319)	(15,753)
2220	City of Garibaldi	2,091	0.00421343%	84	0.00132461%	(8,142)	(2,699)
2221	City of Sisters	4,057	0.00817729%	243	0.00381486%	(15,801)	(7,773)
2222	City of Jacksonville	4,545	0.00916033%	530	0.00833447%	(17,701)	(16,982)
2223	City of Cannon Beach	11,110	0.02239148%	407	0.00640307%	(43,268)	(13,047)
2224	City of Falls City	920	0.00185505%	101	0.00158154%	(3,585)	(3,223)
2225	City of Echo	954	0.00192184%	240	0.00377256%	(3,714)	(7,687)
2226	City of Hines	1,573	0.00316964%	92	0.00144427%	(6,125)	(2,943)
2228	City of Turner	2,284	0.00460257%	281	0.00442008%	(8,894)	(9,006)
2229	City of John Day	3,322	0.00669452%	266	0.00418328%	(12,936)	(8,524)
2231	City of Banks	1,927	0.00388444%	111	0.00174728%	(7,506)	(3,560)
2232	City of Joseph	502	0.00101178%	63	0.00099534%	(1,955)	(2,028)
2233	City of Lafayette	2,371	0.00477802%	194	0.00305821%	(9,233)	(6,231)
2234	City of Aumsville	4,612	0.00929644%	342	0.00538099%	(17,964)	(10,964)
2235	City of Amity	1,113	0.00224275%	52	0.00082364%	(4,334)	(1,678)
2236	City of Creswell	4,596	0.00926266%	553	0.00868921%	(17,899)	(17,705)
2237	City of Troutdale	13,883	0.02798150%	630	0.00990973%	(54,070)	(20,192)
2238	City of Warrenton	14,052	0.02832140%	1,135	0.01785125%	(54,727)	(36,374)
2240	City of Wilsonville	46,465	0.09365014%	5,558	0.08739437%	(180,966)	(178,075)
2241	City of Bay City	2,011	0.00405266%	33	0.00051245%	(7,831)	(1,044)
2242	City of Gaston	552	0.00111298%	41	0.00064202%	(2,151)	(1,308)
2244	City of Lakeside	1,251	0.00252077%	111	0.00175089%	(4,871)	(3,568)
2245	City of Dundee	3,035	0.00611716%	395	0.00620903%	(11,821)	(12,652)
2246	City of Merrill	438	0.00088303%	170	0.00267705%	(1,706)	(5,455)
2247	City of Malin	459	0.00092546%	58	0.00091877%	(1,788)	(1,872)
2248	City of Fossil	385	0.00077599%	29	0.00044877%	(1,499)	(914)
2249	City of Phoenix	5,613	0.01131231%	500	0.00785882%	(21,859)	(16,013)
2250	City of Gold Beach	4,008	0.00807913%	736	0.01157005%	(15,612)	(23,575)
2251	City of Rogue River	3,171	0.00639203%	239	0.00375275%	(12,352)	(7,647)
2252	City of Dayton	1,807	0.00364196%	251	0.00395323%	(7,038)	(8,055)
2253	Town of Butte Falls	466	0.00093941%	-	0.00000000%	(8,815)	0
2254	City of Shady Cove	1,124	0.00226470%	41	0.00064296%	(4,376)	(1,310)
2255	Town of Canyon City	648	0.00130518%	23	0.00036009%	(2,522)	(734)
2256	City of Jordan Valley	350	0.00070551%	25	0.00038823%	(1,363)	(791)
2257	City of Culver	721	0.00145245%	93	0.00146880%	(2,807)	(2,993)
2258	City of Adair Village	1,002	0.00201956%	-	0.00000000%	(3,903)	0
2260	City of Riddle	1,375	0.00277180%	171	0.00268224%	(5,356)	(5,465)
2261	City of Waldport	3,885	0.00783034%	264	0.00415230%	(15,131)	(8,461)
2262	City of Dufur	547	0.00110299%	82	0.00128153%	(2,131)	(2,611)
2263	City of La Grande	11,103	0.02237838%	1,285	0.02020706%	(43,243)	(41,174)
2264	City of Gervais	2,513	0.00506505%	197	0.00309028%	(9,788)	(6,297)
2265	City of Westfir	278	0.00056077%	19	0.00030301%	(1,084)	(617)
2266	City of Irigoin	2,424	0.00488490%	173	0.00271526%	(9,439)	(5,533)
2267	City of Independence	14,465	0.02915515%	1,921	0.03021349%	(56,338)	(61,563)
2268	City of Harrisburg	3,574	0.00720404%	88	0.00138483%	(13,921)	(2,822)
2269	City of Durham	447	0.00090109%	32	0.00050569%	(1,741)	(1,030)
2270	City of Lyons	345	0.00069466%	13	0.00020017%	(1,342)	(408)
2271	City of Columbia City	2,465	0.00496798%	174	0.00273963%	(9,600)	(5,582)
2272	City of Aurora	1,003	0.00202230%	72	0.00113796%	(3,908)	(2,319)
2273	City of Swifton	13,298	0.02680215%	1,184	0.01862363%	(51,791)	(37,948)
2274	City of Gold Hill	802	0.00161640%	84	0.00132602%	(3,123)	(2,702)
2275	City of Toledo	9,591	0.01933124%	1,016	0.01598274%	(37,355)	(32,566)
2276	City of Newport	12,837	0.02587288%	1,470	0.02311762%	(49,996)	(47,105)
2278	City of Springfield	148,101	0.29849820%	12,434	0.19551218%	(576,806)	(398,376)
2279	City of Keizer	34,059	0.06864685%	2,520	0.03962524%	(132,650)	(80,740)
2280	City of Winston	5,919	0.01193020%	346	0.00544829%	(23,053)	(11,101)
2281	City of Manzanita	2,978	0.00600268%	282	0.00442920%	(11,599)	(9,025)
2282	City of Eagle Point	3,515	0.00708488%	275	0.00432542%	(13,691)	(8,813)
2283	City of Maupin	1,318	0.00265662%	316	0.00497027%	(5,134)	(10,127)
2284	City of Halsey	1,106	0.00223014%	108	0.00169696%	(4,309)	(3,458)
2285	City of Veneta	4,800	0.00967396%	420	0.00659978%	(18,694)	(13,448)
2286	City of Millersburg	1,395	0.00281066%	136	0.00213645%	(5,431)	(4,353)
2287	City of King City	1,953	0.00393632%	74	0.00116076%	(7,606)	(2,365)
2288	City of Tualatin	52,320	0.10545040%	1,520	0.02390037%	(203,768)	(48,699)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2290	City of Molalla	14,113	0.02844408%	1,289	0.02026147%	(54,964)	(41,285)
2291	City of Florence	14,733	0.02969519%	1,023	0.01608306%	(57,382)	(32,771)
2292	City of North Bend	20,200	0.04071251%	2,959	0.04653085%	(78,671)	(94,811)
2293	City of Lowell	1,153	0.00232303%	-	0.00000000%	(4,489)	0
2294	City of Depoe Bay	2,969	0.00598480%	188	0.00295333%	(11,565)	(6,018)
2295	City of Tigard	30,135	0.06073823%	2,194	0.03449269%	(117,368)	(70,282)
2296	City of Happy Valley	19,633	0.03956953%	1,202	0.01889409%	(76,463)	(38,499)
2297	City of Rainier	4,022	0.00810556%	543	0.00854235%	(15,663)	(17,406)
2298	City of Lincoln City	35,493	0.07153686%	3,565	0.05605109%	(138,235)	(114,210)
2299	City of Dunes City	752	0.00151558%	14	0.00022517%	(2,929)	(459)
2300	City of Yachats	2,344	0.00472449%	159	0.00249402%	(9,129)	(5,082)
2301	City of Moro	387	0.00078052%	28	0.00044075%	(1,508)	(898)
2302	City of Mt. Vernon	717	0.00144415%	62	0.00097192%	(2,791)	(1,980)
2303	City of Woodburn	40,436	0.08149918%	3,210	0.05046883%	(157,486)	(102,835)
2304	City of Gladstone	16,045	0.03233891%	1,895	0.02979869%	(62,490)	(60,718)
2305	City of Elkton	208	0.00041945%	35	0.00055790%	(811)	(1,137)
2306	City of Imbler	52	0.00010436%	7	0.00010755%	(202)	(219)
2307	City of Yoncalla	796	0.00160366%	86	0.00135842%	(3,099)	(2,768)
2308	City of North Powder	235	0.00047298%	18	0.00028272%	(914)	(576)
2309	City of Gearhart	2,612	0.00526506%	1,036	0.01628748%	(10,174)	(33,187)
2501	Port of The Dalles	877	0.00176830%	145	0.00227828%	(3,417)	(4,642)
2507	Port of Astoria	7,430	0.01497446%	591	0.00929947%	(28,936)	(18,949)
2508	Multnomah Drainage	8,997	0.01813254%	1,022	0.01606624%	(35,039)	(32,737)
2510	Horsefly Irrigation District	329	0.00066365%	22	0.00034122%	(1,282)	(695)
2511	Grants Pass Irrigation District	2,245	0.00452495%	87	0.00136392%	(8,744)	(2,779)
2512	Port of Portland	341,617	0.68853106%	36,791	0.57850632%	(1,330,491)	(1,178,766)
2513	Port of Coos Bay	8,308	0.01674474%	361	0.00567755%	(32,357)	(11,569)
2515	Klamath County Fire District 1	24,690	0.04976313%	1,992	0.03132504%	(96,160)	(63,828)
2518	Clackamas County Housing Authority	11,162	0.02249665%	1,558	0.02449836%	(43,472)	(49,918)
2519	Home Forward	73,049	0.14722967%	5,298	0.08330245%	(284,501)	(169,737)
2521	League of Oregon Cities	8,712	0.01755882%	1,090	0.01713848%	(33,930)	(34,921)
2522	Lane Council of Governments	52,023	0.10485240%	3,106	0.04884404%	(202,613)	(99,525)
2526	Clatskanie PUD	15,762	0.03176824%	336	0.00528209%	(61,388)	(10,763)
2527	Deschutes Valley Water District	7,020	0.01414820%	1,022	0.01607001%	(27,339)	(32,744)
2528	Columbia River Fire & Rescue	20,769	0.04185959%	2,413	0.03794431%	(80,888)	(77,315)
2529	East Fork Irrigation District	1,244	0.00250743%	162	0.00254308%	(4,845)	(5,182)
2531	Oregon School Boards Association	17,420	0.03511035%	1,953	0.03070377%	(67,846)	(62,562)
2533	Owyhee Irrigation District	6,651	0.01340450%	223	0.00351295%	(25,902)	(7,158)
2536	Valley View Cemetery	231	0.00046461%	22	0.00033917%	(898)	(691)
2538	Clackamas Vector Control	1,163	0.00234367%	87	0.00137115%	(4,529)	(2,794)
2540	West Extension Irrigation District	1,987	0.00400574%	150	0.00236634%	(7,741)	(4,822)
2541	Jackson County Vector Control District	913	0.00183923%	117	0.00184555%	(3,554)	(3,760)
2542	Rainbow Water District	2,876	0.00579736%	345	0.00542439%	(11,203)	(11,053)
2545	Council of Governments	32,392	0.06528551%	2,805	0.04410853%	(126,155)	(89,876)
2549	Rogue River Fire District	5,177	0.01043433%	709	0.01153522%	(20,163)	(22,726)
2550	Nyssa Road Assessment District 2	955	0.00192418%	94	0.00148028%	(3,718)	(3,016)
2551	Sandy Fire Department	6,798	0.01370197%	433	0.00681174%	(26,477)	(13,880)
2552	Winston-Dillard Fire District	3,659	0.00737461%	476	0.00748584%	(14,250)	(15,253)
2553	Tangent Rural Fire Protection District	728	0.00146680%	65	0.00102852%	(2,834)	(2,096)
2555	Monroe Fire Department	494	0.00099501%	83	0.00130370%	(1,923)	(2,656)
2556	Jackson County Fire District 5	12,965	0.02613065%	598	0.00939995%	(50,494)	(19,153)
2557	Estacada Fire Department	6,350	0.01279888%	268	0.00421284%	(24,732)	(8,584)
2559	Keizer Fire Department	13,410	0.02702825%	1,170	0.01840412%	(52,228)	(37,500)
2561	Jefferson Rural Fire Protection District	1,747	0.00352117%	305	0.00478803%	(6,804)	(9,756)
2562	WyEast Fire District	608	0.00122494%	25	0.00039829%	(2,367)	(812)
2563	Central Oregon Irrigation District	6,416	0.01293187%	2,026	0.03186683%	(24,989)	(64,912)
2564	Illinois Valley Fire District	2,721	0.00548423%	135	0.00212702%	(10,598)	(4,334)
2567	Charleston Rural Fire Protection District	553	0.00111522%	146	0.00229086%	(2,155)	(4,668)
2568	Molalla Rural Fire Protection District 73	6,619	0.01334150%	562	0.00884315%	(25,781)	(18,019)
2569	Central Oregon Intergovernmental Council	21,281	0.04289215%	726	0.01142240%	(82,883)	(23,274)
2570	Port of St Helens	4,548	0.00916666%	331	0.00520362%	(17,713)	(10,603)
2571	Crystal Springs Water District	2,354	0.00474488%	146	0.00228945%	(9,169)	(4,665)
2572	Local Government Personnel Institute	67	0.00013488%	-	0.00000000%	(261)	0
2575	Jefferson County Rural Fire Protection District 1	1,733	0.00349295%	160	0.00252217%	(6,750)	(5,139)
2576	Depoe Bay Rural Fire Protection District	3,841	0.00774232%	389	0.00610918%	(14,961)	(12,448)
2579	La Pine Rural Fire Protection District	11,084	0.02233958%	1,277	0.02008410%	(43,168)	(40,923)
2580	Marion County Fire District 1	23,633	0.04763307%	1,560	0.02452981%	(92,044)	(49,892)
2581	Port of Umatilla	808	0.00162927%	142	0.00229113%	(5,148)	(4,582)
2582	Talent Irrigation District	3,329	0.00670978%	400	0.00629080%	(12,966)	(12,818)
2585	Rogue River Valley Irrigation District	1,567	0.00315836%	141	0.00221209%	(6,103)	(4,507)
2587	Tualatin Valley Irrigation District	1,349	0.00271932%	34	0.00054013%	(5,255)	(4,101)
2588	Clatskanie Rural Fire Protection District	5,186	0.01045219%	575	0.00904096%	(20,197)	(18,422)
2589	West Slope Water District	2,719	0.00547917%	127	0.00199037%	(10,588)	(4,056)
2590	Redmond Fire & Rescue	25,279	0.05095000%	2,062	0.03242432%	(98,454)	(66,068)
2592	Medford Irrigation District	1,921	0.00387146%	116	0.00181741%	(7,481)	(3,703)
2594	Metro	316,935	0.63878472%	22,624	0.35575269%	(1,234,363)	(724,882)
2595	Canby Fire District	10,118	0.02039290%	963	0.01514936%	(39,406)	(30,868)
2596	Bend Parks & Recreation	40,360	0.08134520%	4,176	0.06566473%	(157,188)	(133,799)
2597	Mapleton Water District	365	0.00073600%	38	0.00059485%	(1,422)	(1,212)
2598	Marion County Housing Authority	3,606	0.00726826%	338	0.00531888%	(14,045)	(10,838)
2599	South Suburban Sanitary District	3,846	0.00775079%	273	0.00428941%	(14,977)	(8,740)
2600	Winston-Dillard Water District	1,918	0.00386590%	151	0.00237688%	(7,470)	(4,843)
2601	Baker Valley Irrigation District	353	0.00071085%	36	0.00056466%	(1,374)	(1,151)
2602	Aumsville Rural Fire Protection District	1,041	0.00209840%	103	0.00162274%	(4,055)	(3,306)
2603	Corbett Water District	1,000	0.00201536%	84	0.00132587%	(3,894)	(2,702)
2604	Netarts-Oceanside Sanitary District	1,852	0.00373237%	231	0.00363796%	(7,212)	(7,413)
2605	Scio Fire District	571	0.00115083%	113	0.00176976%	(2,224)	(3,606)
2606	West Valley Housing Authority	3,599	0.00725475%	779	0.01224399%	(14,019)	(24,948)
2607	Hoodland Fire District 74	5,936	0.01196428%	975	0.01533160%	(23,119)	(31,240)
2608	Gaston Rural Fire Protection District	605	0.00121839%	50	0.00078417%	(2,354)	(1,598)
2610	Turner Fire District	2,312	0.00466070%	219	0.00344628%	(9,006)	(7,022)
2612	Community Services Consortium	19,803	0.03991227%	1,358	0.02135257%	(77,125)	(43,508)
2613	Polk Soil & Water Conservation District	885	0.00178453%	81	0.00127854%	(3,448)	(2,605)
2617	Clean Water Services	168,935	0.34048952%	6,314	0.09927985%	(657,949)	(202,293)
2618	Estacada Cemetery District	259	0.00052250%	24	0.00037141%	(1,010)	(757)
2620	Jackson County Fire District 4	2,701	0.00544297%	36	0.00057299%	(10,518)	(1,168)
2623	Evans Valley Fire District 6	419	0.00084349%	35	0.00055098%	(1,630)	(1,123)
2624	Klamath Vector Control	422	0.00085153%	32	0.00049579%	(1,645)	(1,010)
2625	Port of Newport	4,317	0.00870007%	360	0.00566481%	(16,812)	(11,543)
2626	Tillamook Peoples Utility District	39,606	0.07982694%	4,472	0.07032618%	(154,254)	(143,297)
2628	McKenzie Fire And Rescue	2,333	0.00470119%	316	0.00496509%	(9,084)	(10,117)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
 June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2630	Sheridan Fire District	1,430	0.0028310%	190	0.00298556%	(5,571)	(6,083)
2631	Arch Cape Water-Sanitary District	593	0.00119477%	61	0.00096044%	(2,309)	(1,957)
2633	Port of Cascade Locks	3,398	0.00684774%	218	0.00342207%	(13,232)	(6,973)
2637	Northeast Oregon Housing Authority	4,415	0.00889836%	275	0.00432275%	(17,195)	(8,808)
2638	North Douglas County Fire and EMS	1,599	0.00322185%	199	0.00313243%	(6,226)	(6,383)
2641	Suburban East Salem Fire District	1,573	0.00317083%	224	0.00351751%	(6,127)	(7,167)
2642	Dexter Rural Fire Protection District	382	0.00076964%	29	0.00046261%	(1,487)	(943)
2643	Sweet Home Cemetery	702	0.00141523%	65	0.00102050%	(2,735)	(2,079)
2644	Lakeside Water District	848	0.00171000%	181	0.00283933%	(3,304)	(5,785)
2645	Chiloquin Agency Lake Rural Fire Protection District	1,347	0.00271481%	54	0.00084628%	(5,246)	(1,724)
2646	Keno Rural Fire Protection District	71	0.00014213%	-	0.00000000%	(275)	0
2647	Crooked River Ranch Rural Fire Protection District	1,814	0.00365669%	86	0.00134772%	(7,066)	(2,746)
2648	Black Butte Ranch Rural Fire Protection District	3,047	0.00614187%	226	0.00356012%	(11,868)	(7,254)
2649	Colton Fire Department	211	0.00042487%	177	0.00278618%	(821)	(5,677)
2651	Imbler Rural Fire Protection District	100	0.00020175%	13	0.00020033%	(390)	(408)
2652	The Oregon Consortium	-	0.00000000%	-	0.00000000%	0	0
2653	Umatilla Fire Department	805	0.00162222%	85	0.00132996%	(3,135)	(2,710)
2657	Mid-Willamette Valley Senior Service Agency	60,850	0.12264278%	5,998	0.09431398%	(236,990)	(192,174)
2659	Silverton Fire District	1,588	0.00320066%	435	0.00846666%	(6,185)	(13,951)
2660	Tualatin Valley Fire & Rescue	296,680	0.59796049%	15,977	0.25122394%	(1,155,475)	(511,894)
2663	Metropolitan Area Communications Commission	3,561	0.00717758%	147	0.00231602%	(13,870)	(4,719)
2664	Applegate Valley Rural Fire Protection District 9	2,568	0.00517556%	130	0.00204352%	(10,001)	(4,164)
2669	Roseburg Urban Sanitary Authority	4,474	0.00901826%	585	0.00919962%	(17,427)	(18,745)
2671	Columbia 911 Communications District	6,049	0.01219189%	538	0.00845335%	(23,559)	(17,225)
2672	Rockwood Water PUD	7,794	0.01570806%	535	0.00841152%	(30,354)	(17,139)
2673	Port Orford Library	366	0.00073780%	46	0.00073023%	(1,426)	(1,488)
2674	Nestucca Rural Fire District	1,494	0.00301026%	146	0.00229369%	(5,817)	(4,674)
2675	Salmon Harbor-Douglas County	2,228	0.00449095%	183	0.00287015%	(8,678)	(5,848)
2676	Woodburn Fire District	5,103	0.01028488%	2,532	0.03981361%	(19,874)	(81,124)
2678	Central Oregon Regional Housing Authority	4,351	0.00876864%	212	0.00332945%	(16,944)	(6,784)
2679	Columbia River Public Utility District	18,457	0.03720018%	1,356	0.02132112%	(71,884)	(43,444)
2681	Cloverdale Rural Fire Protection District	703	0.00141710%	98	0.00153406%	(2,738)	(3,126)
2684	Parkdale Fire District	679	0.00136907%	44	0.00069014%	(2,646)	(1,406)
2685	Oregon Community College Association	2,258	0.00455095%	346	0.00541699%	(8,794)	(11,088)
2686	Weston Cemetery	61	0.00012377%	7	0.00011604%	(239)	(236)
2687	Columbia Drainage Vector Control District	884	0.00178263%	187	0.00293556%	(3,445)	(5,982)
2688	Polk County Fire District 1	6,518	0.01313698%	716	0.01126076%	(25,385)	(22,945)
2689	Redmond Area Park & Recreation District	3,667	0.00739118%	394	0.00619912%	(14,282)	(12,631)
2692	Siuslaw Public Library	1,880	0.00378935%	209	0.00328715%	(7,322)	(6,698)
2693	City-County Insurance Services	32,713	0.06593281%	3,493	0.05492602%	(127,406)	(111,917)
2694	Philomath Fire Department	2,164	0.00436163%	141	0.00222341%	(8,428)	(4,530)
2695	Washington County Consolidated Communications Agency	32,867	0.06624451%	2,371	0.03727997%	(128,008)	(75,962)
2696	Stayton Fire District	2,439	0.00491485%	356	0.00560034%	(9,497)	(11,411)
2698	Halsey Shedd Rural Fire Protection District	737	0.00148450%	51	0.00079926%	(2,869)	(1,629)
2699	Chetco Library Board	1,147	0.00231223%	83	0.00130260%	(4,468)	(2,654)
2700	Lowell Rural Fire Protection District	609	0.00122710%	41	0.00064454%	(2,371)	(1,313)
2701	Sisters-Camp Sherman Rural Fire Protection District	5,588	0.01126315%	323	0.00507610%	(21,764)	(10,343)
2702	Banks Fire District 13	1,993	0.00401769%	166	0.00260834%	(7,764)	(5,315)
2705	Lebanon Fire District	18,172	0.03662577%	686	0.01078101%	(70,774)	(21,967)
2707	Clatskanie Library	387	0.00077972%	54	0.00085351%	(1,507)	(1,739)
2709	Scappoose Public Library	697	0.00140384%	54	0.00084785%	(2,713)	(1,728)
2710	Klamath County Emergency Communications District	3,447	0.00694721%	254	0.00399128%	(13,425)	(8,133)
2712	Jefferson County EMS	2,837	0.00571831%	291	0.00457701%	(11,050)	(9,326)
2713	Port of Tillamook Bay	3,911	0.00788242%	70	0.00110683%	(5,232)	(2,255)
2714	Winchester Bay Sanitary District	564	0.00113650%	85	0.00139640%	(2,196)	(2,723)
2715	Jackson County Fire District 3	33,438	0.06739506%	2,868	0.04509334%	(130,232)	(91,882)
2716	Neskowin Water District	883	0.00177981%	65	0.00102726%	(3,439)	(2,093)
2717	Ice Fountain Water District	1,681	0.00338827%	92	0.00144962%	(6,547)	(2,954)
2718	Curry Library	545	0.00109851%	131	0.00206695%	(2,123)	(4,212)
2721	Klamath Housing Authority	2,606	0.00525291%	267	0.00419853%	(10,151)	(8,555)
2722	Tillamook 9-1-1	3,018	0.00608332%	322	0.00506352%	(11,755)	(10,317)
2724	Nehalem Bay Wastewater Agency	2,102	0.00423740%	139	0.00217828%	(8,188)	(4,438)
2725	West Valley Fire District	2,221	0.00447624%	739	0.01162288%	(8,650)	(23,683)
2726	Yamhill Communications Agency	4,081	0.00822526%	288	0.00453487%	(15,894)	(9,240)
2728	Baker County Library District	2,539	0.00511781%	56	0.00087317%	(9,889)	(1,779)
2729	Douglas County Fire District 2	19,917	0.04014226%	2,414	0.03795060%	(77,569)	(77,328)
2731	Canby Utility Board	8,441	0.01701250%	557	0.00975982%	(32,874)	(17,849)
2732	Umatilla County Special Library District	659	0.00132725%	70	0.00110007%	(2,565)	(2,242)
2733	Ward Memorial Park District	-	0.00000000%	-	0.00000000%	0	0
2734	Seal Rock Water District	2,395	0.00482800%	202	0.00317142%	(9,329)	(6,462)
2739	Scappoose Rural Fire Protection District	9,818	0.01938515%	1,060	0.01666140%	(37,459)	(33,949)
2740	Neskowin Regional Sanitary Authority	876	0.00176484%	43	0.00067331%	(3,410)	(1,372)
2741	Port of Garibaldi	980	0.00197473%	1,059	0.01665731%	(3,816)	(33,941)
2742	Amity Fire District	499	0.00100616%	189	0.00296968%	(1,944)	(6,051)
2743	Douglas Soil & Water Conservation District	1,194	0.00240748%	252	0.00395748%	(4,652)	(8,064)
2745	Clackamas County Fire District	150,976	0.30429247%	10,567	0.16815330%	(588,003)	(338,554)
2747	Salem Housing Authority	10,503	0.02116789%	1,040	0.01635840%	(40,904)	(33,332)
2749	Black Butte Ranch Police	1,902	0.00383359%	328	0.00516242%	(7,408)	(10,519)
2752	Mist-Birkenfeld Rural Fire Protection District	968	0.00195176%	63	0.00098292%	(3,772)	(2,003)
2753	Linn-Benton Housing Authority	5,770	0.01162856%	751	0.01181503%	(22,471)	(24,074)
2754	Western Lane Ambulance District	8,267	0.01666128%	731	0.01149505%	(32,196)	(23,422)
2757	City of Stayton	4,296	0.00865934%	484	0.00760424%	(16,733)	(15,494)
2758	Mohawk Valley Rural Fire District	852	0.00171759%	55	0.00086436%	(3,319)	(1,761)
2760	Knappa Svensen Burnside Rural Fire Protection District	573	0.00115424%	55	0.00086468%	(2,230)	(1,762)
2761	Clackamas River Water	14,635	0.02949741%	1,732	0.02723705%	(57,000)	(55,498)
2763	Junction City Fire Department	1,481	0.00298474%	48	0.00075807%	(5,768)	(1,545)
2765	Green Sanitary	1,538	0.00310077%	226	0.00355211%	(5,992)	(7,238)
2766	Southwest Lincoln County Water District	1,256	0.00253077%	206	0.00324139%	(4,890)	(6,605)
2767	Springfield Utility Board	-	0.00000000%	-	0.00000000%	0	0
2768	Lake County Library District	633	0.00127630%	162	0.00253978%	(2,466)	(5,175)
2771	Harbor Water PUD	1,572	0.00316898%	136	0.00213252%	(6,124)	(4,345)
2772	Umatilla County Soil & Water District	580	0.00116877%	-	0.00000000%	(2,258)	0
2773	Housing Authority of Jackson County	14,929	0.03009019%	747	0.01174365%	(58,145)	(23,929)
2774	Oregon Trail Library District	897	0.00180878%	42	0.00065995%	(3,495)	(1,345)
2776	Rainier Cemetery District	221	0.00044623%	16	0.00025583%	(862)	(521)
2777	City of Newberg	26,807	0.05402873%	3,432	0.05397329%	(104,403)	(109,976)
2778	Mulino Water District 23	335	0.00067540%	55	0.00087238%	(1,305)	(1,778)
2779	Brownsville Rural Fire Protection District	467	0.00094185%	92	0.00145292%	(1,820)	(2,960)
2780	Nehalem Bay Health District	180	0.00036249%	26	0.00040443%	(700)	(824)
2781	North Bend Coos-Curry Housing Authority	2,420	0.00487664%	-	0.00000000%	(9,423)	0
2782	Millington Rural Fire Protection District	249	0.00050261%	-	0.00000000%	(971)	0



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2783	Tillamook Fire District	1,303	0.00262554%	170	0.00267689%	(5,073)	(5,454)
2784	Eisenschmidt Pool	1,107	0.00223153%	139	0.00218551%	(4,312)	(4,453)
2785	Fern Ridge Community Library	1,068	0.00215278%	16	0.00024624%	(4,160)	(502)
2786	Seal Rock Rural Fire Protection District	647	0.00130488%	59	0.00092128%	(2,521)	(1,877)
2788	Port of Hood River	7,556	0.01523001%	227	0.00357648%	(29,430)	(7,287)
2789	Farmers Irrigation District	2,419	0.00487539%	190	0.00298053%	(9,421)	(6,073)
2790	Silver Falls Library District	2,485	0.00500768%	273	0.00429492%	(9,677)	(8,751)
2792	North Wasco County Parks And Recreation District	1,143	0.00230431%	142	0.00223960%	(4,453)	(4,563)
2793	North Lincoln Fire & Rescue District 1	7,089	0.01428874%	548	0.00861468%	(27,611)	(17,553)
2794	Siuslaw Rural Fire Protection District 1	3,450	0.00695386%	219	0.00343622%	(13,437)	(7,002)
2796	West Side Rural Fire Protection District	905	0.00182357%	55	0.00087207%	(3,524)	(1,777)
2797	Vernonia Fire	610	0.00122972%	55	0.00086106%	(2,376)	(1,754)
2798	Fairview Water District	401	0.00080769%	29	0.00045946%	(1,561)	(936)
2799	Sublimity Fire District	636	0.00128142%	60	0.00094707%	(2,476)	(1,930)
2801	Coburg Rural Fire Protection District	1,143	0.00230318%	115	0.00180907%	(4,451)	(3,686)
2802	Rural Road Assessment District 3	860	0.00170000%	56	0.00087301%	(3,348)	(1,779)
2803	Southwestern Polk County Rural Fire Protection District	-	0.00000000%	-	0.00000000%	0	0
2804	Aurora Rural Fire Protection District	1,684	0.00339506%	50	0.00079329%	(6,560)	(1,616)
2806	Multnomah County Rural Fire Protection District 14	96	0.00019391%	8	0.00012642%	(375)	(258)
2809	Juntura Road District 4	-	0.00000000%	75	0.00117303%	0	(2,390)
2810	Sutherlin Water Control District	378	0.00076172%	28	0.00044217%	(1,472)	(901)
2811	Mid-Columbia Center For Living	28,442	0.05732553%	2,505	0.0383701%	(110,774)	(80,255)
2815	Hermiston Rural Fire Protection District	-	0.00000000%	19	0.00029923%	0	(610)
2816	Odell Sanitary District	1,063	0.00214234%	201	0.00315585%	(4,140)	(6,430)
2817	Wickiup Water District	372	0.00075041%	-	0.00000000%	(1,450)	0
2818	Netarts Water District	775	0.00156180%	118	0.00184854%	(3,018)	(3,767)
2819	Harrisburg Fire and Rescue	734	0.00147914%	55	0.00086420%	(2,858)	(1,761)
2820	Central Oregon Coast Fire & Rescue District	1,204	0.00242689%	87	0.00136785%	(4,690)	(2,787)
2821	Tillamook County Soil And Water Conservation District	854	0.00172052%	225	0.00353308%	(3,325)	(7,199)
2822	Deschutes County Rural Fire Protection District 2	-	0.00000000%	-	0.00000000%	0	0
2823	Lyons Fire District	277	0.00055898%	39	0.00061828%	(1,080)	(1,260)
2824	Glide Fire Department	449	0.00090506%	39	0.00061356%	(1,749)	(1,250)
2825	Northern Oregon Corrections	15,395	0.03102778%	1,716	0.02699002%	(59,957)	(54,995)
2826	Wasco County Soil-Water Conservation District	1,854	0.00373697%	193	0.00302927%	(7,221)	(6,172)
2828	Deschutes Public Library District	21,387	0.04310507%	2,424	0.03812090%	(83,295)	(77,675)
2829	Hubbard Rural Fire Protection District	298	0.00060127%	-	0.00000000%	(1,162)	0
2830	Netarts-Oceanside Rural Fire Protection District	932	0.00187835%	136	0.00213221%	(3,630)	(4,345)
2833	Boardman Rural Fire Protection District	2,980	0.00600651%	60	0.00093559%	(11,607)	(1,906)
2834	Crescent Rural Fire Protection District	1,156	0.00232960%	-	0.00000000%	(4,502)	0
2835	North Clackamas County Water Commission	1,331	0.00268324%	116	0.00183014%	(5,185)	(3,729)
2837	NORCOM	6,484	0.01306781%	754	0.01186048%	(25,252)	(24,167)
2838	High Desert Parks & Recreation District	107	0.00021598%	37	0.00057582%	(417)	(1,173)
2839	North Morrow Vector Control District	702	0.00141420%	105	0.00164365%	(2,733)	(3,349)
2840	Cannon Beach Rural Fire Protection District	730	0.00147128%	73	0.00115101%	(2,843)	(2,345)
2841	Jefferson County Soil & Water Conservation District	757	0.00152652%	62	0.00096783%	(2,950)	(1,972)
2842	Tualatin Valley Water District	52,591	0.10599797%	3,298	0.05185162%	(204,826)	(105,653)
2843	Yachats Rural Fire Protection District	2,012	0.00405485%	242	0.00380621%	(7,835)	(7,756)
2844	Crook County Rural Fire Protection District 1	9,305	0.01875363%	893	0.01403561%	(36,239)	(28,599)
2845	Sunrise Water Authority	8,535	0.01720278%	211	0.00331404%	(33,242)	(6,753)
2846	Jefferson County Library District	795	0.00160291%	35	0.00054956%	(3,097)	(1,120)
2847	Sweet Home Fire and Ambulance District	5,302	0.01068599%	584	0.00918547%	(20,650)	(18,716)
2849	Lebanon Aquatic District	956	0.00192612%	123	0.00193502%	(3,722)	(3,943)
2850	Lake County 4-H & Extension Service	-	0.00000000%	-	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	198	0.00039865%	15	0.00024310%	(770)	(495)
2852	Ochoco Irrigation District	2,280	0.00459487%	59	0.00093512%	(8,879)	(1,905)
2853	Mill City Rural Fire Protection District	263	0.00053090%	51	0.00079533%	(1,026)	(1,621)
2855	Harney Hospital	45,683	0.09207426%	2,405	0.03781396%	(177,921)	(77,050)
2857	Sunniver Service District	8,976	0.01809160%	859	0.01351372%	(34,960)	(27,536)
2858	Nesika Beach-Ophir Water District	439	0.00088493%	41	0.00064234%	(1,710)	(1,309)
2859	South Lane County Fire and Rescue	10,029	0.02021391%	979	0.01539073%	(39,061)	(31,360)
2860	Coos County Airport District	2,896	0.00583757%	110	0.00172416%	(11,280)	(3,513)
2861	Mt Angel Fire District	321	0.00064764%	56	0.00087615%	(1,251)	(1,785)
2864	Tri-City Water and Sanitary Authority	1,839	0.00370710%	152	0.00238883%	(7,163)	(4,867)
2865	Tri-County Cooperative Weed Management Area	517	0.00104192%	53	0.00083732%	(2,013)	(1,706)
2867	West Multnomah Soil And Water Conservation District	3,371	0.00679465%	227	0.00357664%	(13,130)	(7,288)
2869	Nehalem Bay Fire & Rescue	1,209	0.00243658%	105	0.00165403%	(4,708)	(3,370)
2870	Clackamas River Water Providers	830	0.00167315%	112	0.00175482%	(3,233)	(3,576)
2873	Mosier Fire District	309	0.00062321%	26	0.00040757%	(1,204)	(850)
2874	Umatilla-Morrow Radio and Data District	1,211	0.00244078%	105	0.00164837%	(4,716)	(3,359)
2876	Oregon Municipal Electric Utilities Association	575	0.00115968%	40	0.00063416%	(2,241)	(1,292)
2877	Mid-Columbia Fire And Rescue V1-801	9,425	0.01899697%	721	0.01133828%	(36,709)	(23,103)
2878	Yamhill Fire Protection District	317	0.00063920%	23	0.00036889%	(1,235)	(752)
2879	LaGrande Rural Fire Protection District	26	0.00005216%	25	0.00039657%	(101)	(808)
2880	Oregon Health & Science University	1,591,897	3.20847728%	135,077	2.12398453%	(6,199,936)	(4,327,836)
2881	Lake Chinnook Fire and Rescue District	213	0.00042880%	14	0.00021259%	(829)	(433)
2883	Lane Fire Authority	16,805	0.03386997%	834	0.01311732%	(65,449)	(26,728)
2884	North Central Public Health District	6,387	0.01287378%	356	0.00560412%	(24,877)	(11,419)
2885	Siletz Rural Fire Protection District	424	0.00085510%	64	0.00100431%	(1,652)	(2,046)
2886	Idanha-Detroit Rural Fire Protection District	683	0.00137715%	-	0.00000000%	(2,661)	0
2887	Umatilla County Fire District #1	17,084	0.03443195%	1,816	0.0285930%	(66,535)	(58,192)
2888	Oak Lodge Water Services District	12,169	0.02452653%	1,503	0.02363416%	(47,394)	(48,157)
2889	Mid-Valley Behavioral Care Network	5,217	0.01051443%	312	0.00491241%	(20,318)	(10,010)
2890	CENTRAL CASCADES FIRE & EMS	70	0.00014105%	-	0.00000000%	(273)	0
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	403	0.00081215%	106	0.00166158%	(1,569)	(3,386)
2892	Lake Health District	125	0.00025226%	159	0.00250723%	(487)	(5,109)
2893	Pleasant Hill Goshen Fire & Rescue	1,031	0.00207804%	191	0.00299610%	(4,016)	(6,105)
2894	GREATER TOLEDO POOL RECREATION DISTRICT	25	0.00005095%	-	0.00000000%	(98)	0
2895	WESTERN LANE FIRE AND EMS AUTHORITY	-	0.00000000%	23	0.00036056%	0	(735)
2900	Clatsop Community College	30,785	0.06204822%	3,657	0.05750668%	(119,900)	(117,176)
2901	Blue Mountain Community College	50,649	0.10208289%	8,031	0.12628481%	(197,261)	(257,318)
2902	Treasure Valley Community College	38,322	0.07723731%	4,195	0.06595909%	(149,250)	(134,998)
2903	Umpqua Community College	49,203	0.09916809%	5,054	0.07947784%	(191,629)	(161,944)
2904	Lane Community College	218,364	0.44011447%	19,909	0.31305054%	(850,460)	(637,872)
2905	Mt Hood Community College	181,840	0.36650008%	42,379	0.66637037%	(708,210)	(1,357,798)
2906	Klamath Community College	35,863	0.07228304%	4,797	0.07543011%	(139,677)	(153,697)
2908	Clackamas Community College	144,292	0.29082118%	17,064	0.26831870%	(561,971)	(546,727)
2910	Linn-Benton Community College	134,065	0.27020790%	14,361	0.22581105%	(522,139)	(460,113)
2918	Portland Community College	618,809	1.24721207%	41,931	0.65933032%	(2,410,064)	(1,343,453)
2919	Chemeketa Community College	236,285	0.47623327%	29,150	0.45836702%	(920,255)	(933,970)
2922	Rogue Community College	96,981	0.19546529%	11,551	0.18163522%	(377,709)	(370,100)
2995	Oregon Coast Community College	8,757	0.01765069%	2,980	0.04685948%	(34,108)	(95,481)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

		49,615,345	100.000000%	6,359,609	100.000000%	(193,236,082)	(203,760,218)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
2996	Columbia Gorge Community College	22,763	0.04587899%	2,836	0.04459661%	(88,655)	(90,870)
2997	Tillamook Bay Community College	10,178	0.02051379%	288	0.00453204%	(39,640)	(9,234)
2998	Southwestern Community College	52,056	0.10491819%	6,115	0.09616126%	(202,740)	(195,938)
2999	Central Oregon Community College	107,539	0.21674625%	9,505	0.14945777%	(418,832)	(304,535)
3003	Baker School District 5J	47,325	0.09538315%	10,308	0.16208166%	(184,315)	(330,258)
3008	Huntington School District 16J	2,719	0.00547953%	60	0.00093575%	(10,588)	(1,907)
3016	Burnt River High School	2,289	0.00461331%	20	0.00031842%	(8,915)	(649)
3027	Pine-Eagle School District 61	7,375	0.01486461%	1,221	0.01919631%	(28,724)	(39,114)
3037	Alsea School	5,798	0.01168640%	997	0.01568430%	(22,582)	(31,958)
3039	Corvallis School District 509J	175,658	0.35403880%	40,401	0.63528151%	(684,131)	(1,294,451)
3043	Philomath School District 17J	38,554	0.07770644%	8,692	0.13668136%	(150,157)	(278,502)
3075	West Linn School District	261,843	0.52774588%	34,543	0.54315557%	(1,019,796)	(1,106,735)
3116	Colton School District 53	14,827	0.02988299%	2,916	0.04584920%	(57,745)	(93,422)
3122	Oregon City School District 62	199,406	0.40190403%	30,187	0.47466425%	(776,624)	(967,177)
3160	Gladstone School District 115	48,613	0.09797969%	9,669	0.15204017%	(189,332)	(309,797)
3179	Clatsop County School District 1C	49,575	0.09991929%	10,613	0.16888495%	(193,080)	(340,045)
3186	Jewell School District 8	9,447	0.01903982%	1,972	0.03101228%	(36,792)	(63,191)
3187	Seaside Schools	44,860	0.09041471%	10,128	0.15824973%	(174,714)	(324,488)
3195	Warrenton-Hammond School District	27,227	0.05487556%	5,449	0.08505146%	(106,039)	(175,301)
3230	Vernonia School District	14,172	0.02856388%	3,257	0.05120944%	(55,196)	(104,344)
3241	Coquille School District 8	35,210	0.07098526%	6,173	0.09706697%	(137,130)	(197,784)
3242	Coos Bay School District 9	68,605	0.13827337%	11,658	0.18330797%	(267,194)	(373,509)
3245	North Bend Public Schools	53,129	0.10708272%	10,734	0.16877956%	(206,922)	(343,906)
3252	Powers School District	4,351	0.00876965%	857	0.01347174%	(16,946)	(27,450)
3257	Myrtle Point School District 41	14,262	0.02874476%	3,311	0.05205949%	(55,545)	(106,077)
3264	Bandon School District	16,719	0.03369730%	3,412	0.05365000%	(65,115)	(109,317)
3274	Crook County School District	73,622	0.14838629%	16,412	0.25806901%	(286,736)	(525,842)
3275	Port Orford-Langlois School District 2CJ	8,063	0.01625110%	1,353	0.02127364%	(31,403)	(43,347)
3283	Brookings-Harbor School District 17C	38,689	0.07797858%	7,627	0.11993002%	(150,683)	(244,370)
3288	Central Curry School District 1	10,813	0.02179294%	2,522	0.03965354%	(42,112)	(80,798)
3291	Bend-La Pine Public Schools	446,816	0.90056024%	99,696	1.56763947%	(1,740,207)	(3,194,226)
3296	Sisters School District	27,297	0.05501679%	5,518	0.08676650%	(106,312)	(176,796)
3307	Oakland School District	14,928	0.03008646%	2,886	0.04537653%	(58,138)	(92,459)
3310	Roseburg Public Schools	135,949	0.27400606%	25,912	0.40745225%	(529,479)	(830,226)
3316	Glide School District 12	19,925	0.04015949%	3,912	0.06150881%	(77,603)	(125,330)
3318	Days Creek School District 15	5,256	0.01059325%	1,080	0.01698233%	(20,470)	(34,603)
3319	South Umpqua School District	27,491	0.05540854%	5,630	0.08851991%	(107,069)	(180,368)
3320	Camas Valley School District 21	9,989	0.02070344%	1,245	0.01956928%	(23,324)	(39,874)
3321	North Douglas School District 22	8,269	0.01666684%	1,918	0.03016207%	(32,206)	(61,458)
3324	Yoncalla School District 32	7,210	0.01453194%	1,295	0.02036147%	(28,081)	(41,489)
3325	Elkton School District 34	6,470	0.01303996%	1,223	0.01923703%	(25,198)	(39,197)
3335	Riddle School District	9,151	0.01844351%	2,051	0.03225167%	(35,640)	(65,716)
3338	Glendale 77	7,879	0.01588015%	1,763	0.02772325%	(30,686)	(56,489)
3349	Winston-Dillard Schools	27,795	0.05602180%	6,613	0.10397699%	(108,254)	(211,864)
3353	Sutherlin School District 130	34,072	0.06867180%	1,867	0.02935951%	(132,699)	(59,823)
3361	Arlington Public Schools	4,682	0.00943718%	790	0.01242293%	(18,236)	(25,313)
3364	Condon Admin School District 25J	3,334	0.00671881%	775	0.01218974%	(12,983)	(24,838)
3370	Prairie City School District 4	4,605	0.00928106%	1,246	0.01959680%	(17,934)	(39,930)
3372	Monument School District 8	2,235	0.00450548%	709	0.01114974%	(8,706)	(22,719)
3375	Dayville School District 16J	2,333	0.00470219%	454	0.00714321%	(9,086)	(14,555)
3376	Long Creek Schools	2,170	0.00437433%	434	0.00682904%	(8,453)	(13,915)
3394	Crane Elementary School	2,722	0.00548625%	211	0.00331671%	(10,601)	(6,758)
3395	Pine Creek School	182	0.00036654%	-	0.00000000%	(708)	0
3396	Diamond School District 7	189	0.00038037%	9	0.00013397%	(735)	(273)
3397	Suntex School District	323	0.00065185%	-	0.00000000%	(1,260)	0
3398	Drewsey School	301	0.00060576%	1	0.00002091%	(1,171)	(43)
3399	Frenchglen School District	405	0.00081674%	48	0.00075571%	(1,578)	(1,540)
3405	Fields-Trout Creek 33	631	0.00127182%	41	0.00063683%	(2,458)	(1,298)
3407	Crane Union High School	2,411	0.00486021%	144	0.00227168%	(9,392)	(4,629)
3409	Hood River County School District	120,617	0.24310332%	29,195	0.45906895%	(469,763)	(935,400)
3414	Phoenix-Talent School District	55,697	0.11225690%	13,032	0.20491716%	(216,921)	(417,540)
3415	Ashland Public Schools	75,269	0.15170470%	15,354	0.24142223%	(293,148)	(491,922)
3416	Central Point School District 6	121,258	0.24439602%	15,652	0.24611796%	(472,261)	(501,490)
3417	Eagle Point School District 9	90,627	0.18265998%	20,520	0.32266622%	(352,964)	(657,465)
3424	Rogue River School District	20,201	0.04071557%	3,058	0.04808991%	(78,677)	(97,998)
3432	Prospect School District	9,959	0.02010989%	344	0.00540646%	(23,210)	(11,016)
3439	Butte Falls School District	6,743	0.01359025%	1,404	0.02207651%	(26,261)	(44,983)
3440	Pinehurst School	631	0.00127271%	56	0.00087961%	(2,459)	(1,732)
3445	Culver School District 4	17,147	0.03455913%	3,541	0.05567654%	(66,781)	(113,447)
3446	Ashwood School	195	0.00039349%	-	0.00000000%	(760)	0
3447	Madras School District	85,781	0.17289131%	19,610	0.30835103%	(334,088)	(628,297)
3451	Black Butte School District	903	0.00181948%	147	0.00231634%	(3,516)	(4,720)
3454	Grants Pass School District	169,949	0.34253407%	38,486	0.60517054%	(661,899)	(1,233,097)
3456	Klamath County School District	170,547	0.34373813%	44,532	0.70022875%	(664,226)	(1,426,788)
3457	Klamath Falls City Schools	79,683	0.16096518%	16,943	0.26641937%	(311,043)	(542,587)
3461	Lake County School District 7	19,945	0.04019851%	4,244	0.06873901%	(77,678)	(135,988)
3462	Paisley School District	4,823	0.00971992%	805	0.01265675%	(18,782)	(25,789)
3463	North Lake School District 14	6,455	0.01300918%	1,397	0.02196346%	(25,138)	(44,753)
3464	Plush School District	473	0.00095301%	51	0.00080807%	(1,842)	(1,647)
3465	Adel School District 21	400	0.00080600%	69	0.01091101%	(1,557)	(2,223)
3470	Pleasant Hill School District	21,417	0.04316527%	4,441	0.06983275%	(83,411)	(142,291)
3473	Eugene School District 4J	458,244	0.92359316%	56,595	0.88991635%	(1,784,715)	(1,813,295)
3487	Springfield School District 19	274,985	0.55423279%	58,651	0.92223548%	(1,070,978)	(1,879,149)
3494	Fern Ridge School District	26,410	0.05323006%	6,688	0.10515615%	(102,860)	(214,266)
3498	Mapleton School District	7,622	0.01536168%	1,368	0.02150871%	(29,684)	(43,826)
3502	Creswell School District 40	31,245	0.06297517%	7,158	0.11254812%	(121,691)	(229,328)
3506	South Lane School District	79,812	0.16086227%	16,245	0.25544244%	(310,844)	(520,490)
3510	Bethel School District	133,237	0.26853904%	32,030	0.50365204%	(518,914)	(1,026,242)
3517	Crow-Applegate-Lorane District 66	8,597	0.01732825%	1,419	0.02231521%	(33,484)	(45,470)
3519	McKenzie School District	7,912	0.01594601%	1,355	0.02130650%	(30,813)	(43,414)
3520	Junction City School District 69	39,245	0.07909938%	9,598	0.15092673%	(152,849)	(307,529)
3522	Lowell School District	11,877	0.02393832%	1,819	0.02860852%	(46,257)	(58,293)
3524	Oakridge School District	14,733	0.02969410%	3,335	0.05243247%	(57,380)	(106,837)
3527	Marcola School District 79	10,216	0.02059052%	1,967	0.03093618%	(39,788)	(63,036)
3533	Triangle Lake Schools	7,792	0.01570540%	1,686	0.02651641%	(30,349)	(54,030)
3537	Siuslaw School District 97J	35,091	0.07072663%	7,165	0.11266856%	(136,669)	(229,574)
3579	Lincoln County School District	121,947	0.24578531%	27,145	0.42682656%	(474,946)	(869,703)
3615	Central Linn School District 552C	18,410	0.03710618%	3,345	0.05260229%	(71,703)	(107,183)
3618	Sweet Home School District 55	57,019	0.11492142%	12,061	0.18965254%	(222,070)	(386,436)
3647	Scio School District 95C	14,654	0.02953598%	2,899	0.04558692%	(57,074)	(92,888)
3665	Santiam Canyon School District	15,517	0.03127454%	3,595	0.05653288%	(60,434)	(115,192)

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

		49,615,345	100.000000%	6,359,609	100.000000%	(193,236,082)	(203,760,218)
Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
3684	Ontario School District 8C	64,980	0.13096749%	14,099	0.22168942%	(253,076)	(451,715)
3687	Juntura Grade School	140	0.00028197%	-	0.00000000%	(545)	0
3694	Nyssa School District 26	31,730	0.06395227%	6,479	0.10187435%	(123,579)	(207,579)
3696	Annex Elementary School	2,528	0.00509524%	45	0.00070963%	(9,846)	(1,446)
3707	Adrian School District 61	8,124	0.01637431%	1,750	0.02751238%	(31,641)	(56,059)
3709	Harper School District 66	3,728	0.00751455%	283	0.00445719%	(14,521)	(9,082)
3712	W W Jones School	482	0.00097157%	-	0.00000000%	(1,877)	0
3729	Jefferson School District 14C	22,404	0.04515456%	4,687	0.07369321%	(87,255)	(150,157)
3730	North Marion School District 15	48,644	0.09804154%	10,933	0.17191796%	(189,452)	(350,300)
3735	Salem-Keizer Public Schools	1,164,161	2.34637194%	255,677	4.02031999%	(4,534,037)	(8,191,813)
3750	St Paul School District	7,144	0.01439938%	2,387	0.03752746%	(27,825)	(76,466)
3780	Mt Angel School District 91	20,583	0.04148606%	1,117	0.01756869%	(80,166)	(35,798)
3786	Woodburn School District	153,002	0.30837589%	35,124	0.55230267%	(595,893)	(1,125,373)
3809	Morrow County Schools	56,613	0.11410343%	13,261	0.20851125%	(220,489)	(424,863)
3818	Portland Public Schools	1,643,253	3.31199461%	186,203	2.92790345%	(6,399,950)	(5,965,902)
3820	Parkrose School District	61,594	0.16445279%	17,683	0.27805530%	(317,782)	(566,566)
3824	Reynolds School District	296,154	0.59899955%	67,142	1.05578051%	(1,153,426)	(2,151,220)
3842	Corbett School District 39	27,464	0.05535483%	2,859	0.04495324%	(106,866)	(91,597)
3843	David Douglas School District	360,970	0.72753778%	75,706	1.19042257%	(1,405,866)	(2,425,608)
3847	Riverdale School	20,550	0.04141846%	4,465	0.07020526%	(80,035)	(143,500)
3850	Dallas School District	75,345	0.15185770%	15,815	0.24868573%	(293,444)	(506,723)
3859	Central School District 13J	82,936	0.16715877%	10,865	0.17084195%	(323,011)	(348,108)
3865	Perrydale School District 21	7,336	0.01478488%	973	0.01530660%	(28,570)	(31,189)
3887	Falls City School District	6,325	0.01274735%	732	0.01150998%	(24,632)	(23,453)
3902	Tillamook Public Schools	52,882	0.10658346%	11,050	0.17375125%	(205,958)	(354,036)
3920	Neah-Kah-Nie School District	29,097	0.05864526%	6,085	0.09568717%	(113,324)	(194,972)
3927	Echo School District	8,554	0.01724160%	198	0.00311953%	(33,317)	(6,356)
3928	Umatilla School District 6R	38,844	0.07828973%	1,461	0.02297971%	(151,284)	(46,824)
3931	Pendleton School District 16R	76,831	0.15485324%	11,509	0.18097701%	(299,232)	(368,759)
3935	Athens-Weston School District 29RJ	14,284	0.02879023%	3,478	0.05469031%	(55,633)	(111,437)
3942	Stanfield School District	11,691	0.02356348%	2,437	0.03832201%	(45,533)	(78,085)
3944	Ukiah School	2,108	0.00424798%	183	0.00288115%	(8,209)	(5,871)
3957	Helix School District	4,736	0.00954469%	178	0.00279970%	(18,444)	(5,705)
3958	Pilot Rock School District 2R	8,268	0.01666319%	1,705	0.02680448%	(32,199)	(54,617)
3965	La Grande Public Schools	51,863	0.10452915%	15,096	0.23736570%	(201,988)	(483,657)
3966	Union County School District	8,739	0.01761382%	2,032	0.03195008%	(34,036)	(65,102)
3967	North Powder School District	7,518	0.01515176%	1,713	0.02693578%	(29,279)	(54,884)
3969	Imbler School District	8,646	0.01742604%	1,917	0.03013754%	(33,673)	(61,408)
3970	Cove School District	7,893	0.01590883%	1,760	0.02766774%	(30,742)	(56,376)
3973	Elgin School District 23	9,320	0.01878352%	590	0.00928343%	(36,297)	(18,916)
3986	Joseph School District 6	6,390	0.01287948%	1,702	0.02676878%	(24,888)	(54,544)
3990	Wallowa School	5,871	0.01183321%	1,216	0.01912350%	(22,866)	(38,966)
3993	Enterprise School District 21	8,205	0.01653815%	2,529	0.03977414%	(31,958)	(81,044)
4003	Troy School District 54	234	0.00047147%	53	0.00082804%	(911)	(1,687)
4012	Dufur Schools	9,769	0.01968899%	479	0.00752845%	(38,046)	(15,340)
4034	Gaston Public Schools	13,901	0.02801839%	3,159	0.04966266%	(54,142)	(101,200)
4035	Banks School District	24,814	0.05001227%	3,140	0.04936671%	(96,642)	(100,590)
4062	Beaverton School District	1,282,798	2.58548645%	162,541	2.55584064%	(4,996,093)	(5,207,786)
4109	Spray School District 1	2,081	0.00419451%	55	0.00086468%	(8,105)	(1,762)
4114	Fossil School District 21J	3,626	0.00730812%	225	0.00354471%	(14,122)	(7,223)
4135	Newberg School District 29Jt	122,790	0.24748442%	29,854	0.46943122%	(478,229)	(956,514)
4142	McMinnville Schools	177,294	0.35733715%	40,706	0.64007222%	(690,504)	(1,304,213)
4144	Sheridan School District 48J	19,040	0.03837450%	3,889	0.06115863%	(74,153)	(124,617)
4166	Yamhill-Carlton School District 1	22,616	0.04558207%	5,170	0.08129541%	(88,081)	(165,648)
4219	Grant County Education Service District	2,077	0.00418560%	150	0.00865305%	(8,088)	(17,631)
4220	Jefferson County Education Service District	4,646	0.00936478%	926	0.01456693%	(18,096)	(29,682)
4223	Intermountain Education Service District	51,613	0.10402576%	6,793	0.10681474%	(201,015)	(217,646)
4224	Wallowa County Region 18	5,293	0.01066884%	1,056	0.01659945%	(20,616)	(33,823)
4226	North Central Education Service District	2,359	0.00475432%	370	0.00582190%	(9,187)	(11,863)
4232	South Coast Education Service District Region 7	21,239	0.04280789%	4,056	0.06377122%	(82,720)	(129,940)
4237	Douglas Education Service District	48,371	0.09749194%	7,560	0.11887240%	(188,390)	(242,215)
4238	Multnomah Education Service District	112,792	0.22733376%	22,843	0.35918183%	(439,291)	(731,870)
4252	High Desert Education Service District	58,738	0.11838598%	12,275	0.19301847%	(228,764)	(393,295)
4254	Willamette Education Service District	79,522	0.16027709%	14,104	0.22176977%	(309,713)	(451,799)
4258	Hermiston School District 8R	126,866	0.25699866%	22,233	0.34959760%	(494,104)	(712,341)
4259	Clackamas Education Service District	74,484	0.15012198%	13,254	0.20841061%	(290,090)	(424,658)
4260	Greater Albany School District 8J	244,471	0.49273190%	54,712	0.86030400%	(952,136)	(1,752,997)
4268	Lake Oswego School District	195,241	0.39539211%	45,352	0.71525926%	(760,402)	(1,453,087)
4270	Silver Falls School District	94,041	0.18953931%	22,460	0.35316432%	(366,258)	(719,608)
4271	Malheur Education Service District Region 14	10,427	0.02101562%	366	0.00575727%	(40,610)	(11,731)
4272	Linn-Benton-Lincoln Education Service District	59,217	0.11935031%	12,039	0.18930834%	(230,633)	(385,375)
4273	Double O School District	271	0.00054521%	-	0.00000000%	(1,054)	0
4276	Lane County Education Service District	38,821	0.07824345%	7,585	0.11927086%	(151,195)	(243,027)
4277	Mitchell School	3,086	0.00621931%	146	0.00229700%	(12,018)	(4,680)
4279	St Helens School District 502	77,372	0.15594403%	3,640	0.05724000%	(301,340)	(116,632)
4280	Northwest Regional Education Service District	138,175	0.27849195%	22,258	0.34999149%	(538,147)	(713,143)
4286	Southern Oregon Education Service District	44,307	0.08930032%	9,350	0.14701737%	(172,560)	(299,653)
4288	Medford School District 549C	294,861	0.59429352%	37,786	0.59415446%	(1,148,390)	(1,210,650)
4291	Dayton Public Schools	25,331	0.05105533%	6,008	0.09446398%	(98,657)	(192,480)
4293	Lake County Education Service District	2,277	0.00459007%	382	0.00599911%	(8,870)	(12,224)
4294	Harney Education Service District Region XVII	4,512	0.00909319%	821	0.01291730%	(17,571)	(26,320)
4295	Wasco County Education Service District	8,304	0.01673589%	2,565	0.04033094%	(32,340)	(82,178)
4306	Amity School District	22,389	0.04512578%	4,827	0.07589979%	(87,199)	(154,654)
4309	Scappoose School District	49,575	0.09991901%	10,692	0.16812197%	(193,080)	(342,566)
4311	Redmond School District 2J	178,098	0.35895689%	41,091	0.64611819%	(693,634)	(1,316,532)
4312	Reedsport School District	15,482	0.03120335%	2,698	0.04241692%	(60,296)	(86,429)
4313	Forest Grove School District	171,118	0.34488997%	19,776	0.31096063%	(666,452)	(633,614)
4314	Willamina School District 30J	24,962	0.05031050%	2,589	0.04071288%	(97,218)	(82,957)
4315	John Day School District	12,594	0.02538309%	4,086	0.06425112%	(49,049)	(130,918)
4316	Tigard-Tualatin School District 23J	339,879	0.68502890%	81,126	1.27564086%	(1,323,723)	(2,599,249)
4317	Sherwood School District 88J	130,256	0.26253178%	28,004	0.44033541%	(507,306)	(897,228)
4320	Rainier School District 13	23,310	0.04698101%	5,037	0.07820990%	(90,784)	(161,398)
4321	North Clackamas School District 12	455,739	0.91854476%	107,011	1.68266399%	(1,774,960)	(3,428,600)
4323	Estacada School District 108	47,603	0.09594372%	9,933	0.15618743%	(185,398)	(318,248)
4324	Centennial School District 28	161,199	0.32489743%	54,613	0.85875013%	(627,819)	(1,749,791)
4326	Harney County School District 3	20,221	0.04075560%	4,664	0.07333674%	(78,755)	(149,431)
4327	Jordan Valley School District 3	2,706	0.00545335%	-	0.00000000%	(10,538)	0
4329	Gervais School District 1	27,421	0.05526786%	6,435	0.10118232%	(106,797)	(206,169)
4330	Vale School District 84	25,156	0.05070304%	5,297	0.08329868%	(97,977)	(169,730)
4331	Molalla River School District	64,056	0.12910538%	17,385	0.27336618%	(249,478)	(557,012)
4332	Gresham-Barlow School District 10	277,129	0.55855462%	70,664	1.11113782%	(1,079,329)	(2,264,057)



Exhibit C

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

June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
4333	Canby School District	125,546	0.25303783%	30,337	0.47702965%	(488,960)	(971,997)
4334	Cascade School District 5	56,674	0.11422597%	13,456	0.21157842%	(220,726)	(431,113)
4335	Milton-Freewater Unified School District 7	42,730	0.08612201%	10,402	0.16357075%	(166,419)	(333,292)
4336	Nestucca Valley School District 101	14,283	0.02878674%	3,165	0.04976029%	(55,626)	(101,392)
4337	Sherman County School District	5,759	0.01160663%	1,129	0.01775770%	(22,428)	(36,183)
4338	Three Rivers U J School District	112,730	0.22720791%	35,544	0.55890575%	(439,048)	(1,138,828)
4339	Lebanon Community School District	97,864	0.19724589%	22,916	0.36034055%	(381,150)	(734,231)
4340	Monroe School District 1J	10,430	0.02102144%	2,308	0.03628761%	(40,621)	(73,940)
4341	Hillsboro School District 1J	604,132	1.21763189%	138,307	2.17476548%	(2,352,904)	(4,431,507)
4342	North Santiam School District 29J	52,833	0.10648567%	10,784	0.16956734%	(205,769)	(345,511)
4343	Harrisburg School District 7	24,298	0.04897233%	491	0.00771730%	(94,632)	(15,725)
4344	South Wasco County School District 1	6,782	0.01366847%	2,104	0.03308128%	(26,412)	(67,406)
4345	Oregon Trail School District 46	97,165	0.19583707%	21,742	0.34187715%	(378,428)	(696,610)
4346	Knappa School District 4	12,781	0.02575931%	2,160	0.03396828%	(49,776)	(69,214)
4347	Clatskanie School District 6J	19,714	0.03973319%	2,163	0.03401325%	(76,779)	(69,305)
4348	Lourdes Charter School	641	0.00129160%	92	0.00144144%	(2,496)	(2,937)
4350	Ridgeville Montessori	4,023	0.00810759%	442	0.00695514%	(15,667)	(14,172)
4351	The Village School	884	0.00178080%	194	0.00305821%	(6,441)	(6,231)
4352	Armadillo Technical Institute	1,776	0.00357875%	15	0.00023162%	(6,915)	(472)
4354	Opal Charter School	973	0.00196191%	70	0.00109829%	(3,791)	(2,234)
4355	Three Rivers Charter School	3,201	0.00645125%	432	0.00678878%	(12,466)	(13,833)
4360	Luckiamute Valley Charter School	4,288	0.00864164%	96	0.00151456%	(16,699)	(3,086)
4362	Kings Valley Charter School	297	0.00059778%	27	0.00042550%	(1,155)	(867)
4363	Multisensory Learning Academy	8,392	0.01691426%	847	0.01331811%	(32,684)	(27,137)
4365	Mitch Charter School	2,953	0.00595136%	301	0.00473551%	(11,500)	(9,649)
4366	Sand Ridge Charter School	5,027	0.01013174%	23	0.00035883%	(19,578)	(731)
4367	Arthur Academy Charter School	15,381	0.03100011%	1,520	0.02390524%	(59,903)	(48,709)
4369	Trillium Charter School	4,674	0.00942019%	1,232	0.01937619%	(18,203)	(39,481)
4370	Howard Street Charter School, Inc.	1,769	0.00356511%	183	0.00287974%	(6,889)	(5,868)
4371	The Lighthouse School	3,645	0.00734561%	1,233	0.01939537%	(14,194)	(39,520)
4373	Sheridan Japanese School Foundation	1,258	0.00253601%	30	0.00047927%	(4,900)	(977)
4374	Ione School District	6,326	0.01274956%	1,325	0.02083556%	(24,637)	(42,455)
4375	Eddyville Charter School	3,610	0.00727650%	940	0.01477402%	(14,061)	(30,104)
4376	Four Rivers Community School	5,821	0.01173169%	666	0.01047077%	(22,670)	(21,335)
4378	Mosier Community School	3,765	0.00758894%	928	0.01458502%	(14,665)	(29,718)
4379	Siletz Valley School	2,989	0.00602441%	564	0.00886910%	(11,641)	(18,072)
4380	The Emerson School	2,056	0.00414301%	174	0.00273617%	(8,006)	(5,575)
4381	North Wasco County School District 21	71,502	0.14411287%	16,262	0.25571022%	(278,478)	(521,036)
4382	Self Enhancement Inc	-	0.00000000%	-	0.00000000%	0	0
4383	City View Charter School	2,925	0.00589467%	251	0.00394946%	(11,391)	(8,047)
4386	Nixyaalil Community School	2,430	0.00489822%	96	0.00150701%	(9,465)	(3,071)
4388	West Lane Tech	2,204	0.00444262%	149	0.00234323%	(6,585)	(4,775)
4390	Oregon Connections Academy	41,297	0.08323514%	4,279	0.06728841%	(160,840)	(137,107)
4392	Eagleridge High School	3,705	0.00746646%	585	0.00920575%	(14,428)	(18,758)
4393	Cascade Heights Public Charter School	3,490	0.00703341%	339	0.00533067%	(13,591)	(10,862)
4395	Siletz Valley Early College Academy	1,380	0.00278212%	201	0.00316089%	(5,376)	(6,441)
4396	Sweet Home Charter School	2,262	0.00455992%	-	0.00000000%	(8,811)	0
4397	Springwater Environmental Sciences School	3,602	0.00726035%	395	0.00620463%	(14,030)	(12,643)
4400	Phoenix School	2,426	0.00488952%	206	0.00324014%	(9,448)	(6,602)
4401	Ballston Community School	797	0.00160700%	76	0.00119001%	(3,105)	(2,425)
4402	Sage Community School	970	0.00195490%	-	0.00000000%	(3,778)	0
4403	Portland Village School	3,657	0.00737119%	1,371	0.02156013%	(14,244)	(43,931)
4404	Alliance Charter Academy	6,809	0.01372418%	793	0.01247671%	(26,520)	(25,423)
4405	Forest Grove Community School	3,553	0.00716014%	293	0.00461145%	(13,836)	(9,396)
4407	Madrone Trail Public Charter School	3,644	0.00734398%	166	0.00260645%	(14,191)	(5,311)
4408	Muddy Creek Charter School	1,760	0.00354733%	261	0.00410764%	(6,855)	(8,370)
4409	Southwest Charter School	3,058	0.00616372%	231	0.00363277%	(11,911)	(7,402)
4410	Ace Academy	-	0.00000000%	-	0.00000000%	0	0
4411	Sherwood Charter School	3,116	0.00627989%	465	0.00731287%	(12,135)	(14,901)
4412	Estacada Web Academy	8,978	0.01809551%	1,454	0.02286257%	(34,967)	(46,585)
4413	Marcola Early College Academy	-	0.00000000%	240	0.00377146%	0	(7,685)
4414	Marcola Web Academy	-	0.00000000%	231	0.00363529%	0	(7,407)
4418	Lewis And Clark Montessori Charter School	7,510	0.01513653%	619	0.00972544%	(29,249)	(19,817)
4419	Silvies River Web Academy	3,865	0.00778924%	645	0.01014323%	(15,052)	(20,668)
4420	Oregon Virtual Academy	19,769	0.03984368%	920	0.01446834%	(76,992)	(29,481)
4422	Redmond Proficiency Academy	13,552	0.02731484%	2,678	0.04210888%	(52,782)	(85,801)
4423	Moliola River Academy	2,997	0.00604067%	672	0.01057266%	(11,673)	(21,543)
4424	The Ivy School	3,392	0.00682629%	570	0.00895910%	(13,210)	(18,275)
4429	Clackamas Web Academy	-	0.00010408%	11	0.00016715%	(201)	(341)
4430	Clackamas Charter Alliance 2	330	0.00066431%	58	0.00091719%	(1,284)	(1,869)
4432	Renaissance Public Academy	1,648	0.00332163%	118	0.00186222%	(6,419)	(3,794)
4433	Powell Butte Community Charter School	3,815	0.00768863%	812	0.01276556%	(14,857)	(26,011)
4434	Logos Public Charter School	12,484	0.02516072%	924	0.01452322%	(48,620)	(29,593)
4435	Sunny Wolf Charter School	2,655	0.00535179%	58	0.00091782%	(10,342)	(1,870)
4436	Academy Of Arts & Academics	-	0.00000000%	-	0.00000000%	0	0
4437	Center for Advance Learning	3,640	0.00733604%	867	0.01362898%	(14,176)	(27,770)
4440	Sheridan Allprep Academy	2,253	0.00454176%	541	0.00851011%	(8,776)	(17,340)
4441	Baker Web Academy	29,285	0.05902492%	848	0.01332802%	(114,057)	(27,157)
4443	Knova Learning Oregon	4,316	0.00869916%	384	0.00603701%	(16,810)	(12,301)
4444	Bennett Pearson Academy, Inc.	2,272	0.00457862%	631	0.00991853%	(8,848)	(20,210)
4446	Coburg Community Charter School	3,533	0.00712020%	674	0.01060364%	(13,759)	(21,606)
4447	Arco Iris Spanish Immersion Charter School	4,622	0.00931559%	822	0.01292973%	(18,001)	(26,346)
4448	Gresham Barlow Web Academy	7,189	0.01449015%	1,439	0.02262639%	(28,000)	(46,104)
4449	Mosier Middle School	-	0.00000000%	-	0.00000000%	0	0
4450	Sauvie Island Academy	4,066	0.00819430%	1,069	0.01681534%	(15,834)	(34,263)
4451	River's Edge Academy Charter School	2,886	0.00581582%	69	0.00109032%	(11,238)	(2,222)
4452	South Columbia Family School	803	0.00161863%	-	0.00000000%	(3,128)	0
4453	Woodland Educational Initiative	2,808	0.00565966%	214	0.00336294%	(10,937)	(6,852)
4454	Le Monde Immersion Charter School	4,097	0.00825708%	319	0.00500833%	(15,956)	(10,205)
4455	Hope Chinese Charter School	5,374	0.01083191%	325	0.00510283%	(20,931)	(10,398)
4456	Insight School of Oregon Charter	4,551	0.00917331%	776	0.01220390%	(17,726)	(24,867)
4457	Oregon Virtual Education East	339	0.00068412%	44	0.00068652%	(1,322)	(1,399)
4458	Oregon Virtual Education West	339	0.00068412%	44	0.00068652%	(1,322)	(1,399)
4459	Crater Lake Charter Academy	3,282	0.00661576%	695	0.01092253%	(12,784)	(22,256)
4460	Kairos Pdx	4,475	0.00901921%	-	0.00000000%	(17,428)	0
4461	Mountain View Academy	-	0.00000000%	-	0.00000000%	0	0
4462	Bend International School	3,203	0.00645597%	669	0.01052659%	(12,475)	(21,449)
4463	Dallas Community School-Community Innovation Partners	1,398	0.00281794%	357	0.00560852%	(5,445)	(11,428)
4464	The Valley School Of Southern Oregon	1,405	0.00283249%	23	0.00035631%	(5,473)	(726)
4465	Bridge Educational Foundation	683	0.00137578%	52	0.00081499%	(2,659)	(1,661)
4467	Cannon Beach Academy	877	0.00176724%	97	0.00151928%	(3,415)	(3,096)



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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

49,615,345 100.000000% 6,359,609 100.000000% (193,236,082) (203,760,218)

Employer Number	Employer Name	Prior Measurement Period Contribution	Proportionate Share at Prior Measurement Date	Current Measurement Period Contribution	Proportionate Share at Current Measurement Date	Employer Net OPEB Liability/(Asset) at Prior Measurement Date	Employer Net OPEB Liability/(Asset) at Measurement Date
4468	Frontier Charter Academy	4,929	0.00993400%	436	0.00685781%	(19,196)	(13,973)
4469	Desert Sky Montessori	2,011	0.00405312%	95	0.00148720%	(7,832)	(3,030)
4470	Oregon Family School	1,233	0.00248562%	209	0.00328998%	(4,803)	(6,704)
4471	Wahtonka Community School	610	0.00122924%	170	0.00267469%	(2,375)	(5,450)
4472	Valley Inquiry Charter School	-	0.00000000%	122	0.00192417%	0	(3,921)
4479	Harmony Academy	-	0.00000000%	16	0.00024687%	0	(503)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
		Differences between Expected and Actual Experience		between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Differences between Expected and Actual Experience		between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions
1000	State Agencies	(33,584,918)	0	0	3,734,910	13,961,742	0	3,433,355	1,785,204	0	133,404	0	(5,401,804)	7,367,885	0	1,966,081	
2000	Lake County	(39,423)	0	0	4,384	19,418	0	4,030	2,096	0	809	0	(6,341)	8,999	0	2,658	
2001	Clackamas County	(2,568,805)	0	0	285,672	159,961	0	262,607	136,545	0	0	0	(413,167)	86,465	0	(326,702)	
2002	Curry County	(57,673)	0	0	6,414	15,552	0	5,896	3,066	0	0	0	(9,276)	8,132	0	(1,144)	
2003	Douglas County	(267,980)	0	0	29,802	108,090	0	27,395	14,244	0	0	0	(43,102)	56,420	0	13,318	
2004	Harney County	(66,110)	0	0	7,352	10,527	0	6,758	3,514	0	437	0	(10,633)	4,808	0	(5,825)	
2005	Jackson County	(286,958)	0	0	31,912	322,626	0	29,335	15,253	0	0	0	(46,154)	173,235	0	127,081	
2006	Jefferson County	(80,670)	0	0	8,971	21,832	0	8,247	4,288	0	789	0	(12,975)	10,622	0	(2,353)	
2007	Klamath County	(39,394)	0	0	4,381	16,030	0	4,027	2,094	0	25	0	(6,336)	8,189	0	1,853	
2008	Lane County	(565,698)	0	0	62,910	655,271	0	57,831	30,070	0	20,146	0	(90,987)	325,044	0	234,057	
2009	Marion County	(953,923)	0	0	106,084	345,223	0	97,519	50,706	0	197	0	(153,429)	180,463	0	27,034	
2011	Washington County	(1,689,035)	0	0	187,834	558,486	0	172,668	89,781	0	19,467	0	(271,665)	272,647	0	982	
2012	Grant County	(57,633)	0	0	6,409	4,432	0	5,892	3,063	0	200	0	(9,270)	1,954	0	(7,316)	
2013	Umatilla County	(271,618)	0	0	30,206	19,992	0	27,767	14,438	0	1,165	0	(43,687)	9,270	0	(34,417)	
2014	Linn County	(290,217)	0	0	32,274	230,947	0	29,669	15,426	0	7	0	(46,679)	122,090	0	75,411	
2015	Yamhill County	(342,316)	0	0	38,068	115,002	0	34,995	18,196	0	3,823	0	(55,058)	55,975	0	917	
2016	Sherman County	(47,826)	0	0	5,319	1,321	0	4,889	2,542	0	0	0	(7,892)	416	0	(7,476)	
2017	Columbia County	(181,232)	0	0	20,154	18,216	0	18,527	9,633	0	1,623	0	(29,149)	8,174	0	(20,975)	
2018	Coos County	(289,025)	0	0	32,142	14,091	0	29,547	15,363	0	812	0	(46,487)	6,260	0	(40,227)	
2020	Wasco County	(105,491)	0	0	11,731	10,286	0	10,784	5,607	0	2	0	(16,967)	5,726	0	(11,241)	
2021	Baker County	(75,016)	0	0	8,342	16,563	0	7,669	3,987	0	527	0	(12,066)	8,106	0	(3,960)	
2022	Gilliam County	(24,831)	0	0	2,761	8,764	0	2,538	1,320	0	147	0	(3,994)	4,400	0	406	
2027	Deschutes County	(1,204,828)	0	0	133,986	67,292	0	123,168	64,043	0	7,410	0	(193,785)	26,726	0	(167,059)	
2035	Hood River County	(100,144)	0	0	11,137	21,157	0	10,238	5,323	0	39	0	(16,107)	11,262	0	(4,845)	
2036	Clatsop County	(395,567)	0	0	43,990	319	0	40,438	21,026	0	57,711	0	(63,623)	(33,954)	0	(97,577)	
2037	Polk County	(310,294)	0	0	34,507	30,217	0	31,721	16,494	0	1,913	0	(49,908)	13,920	0	(35,988)	
2038	Multnomah County	(24,424,744)	0	0	2,716,226	390,467	0	2,496,919	1,298,295	0	10,154,456	0	(3,928,480)	(4,995,407)	0	(8,923,887)	
2039	Malheur County	(137,592)	0	0	15,301	7,234	0	14,066	7,314	0	33	0	(22,130)	3,478	0	(18,652)	
2040	Benton County	(316,828)	0	0	35,234	124,543	0	32,389	16,841	0	284	0	(50,959)	65,292	0	14,333	
2042	Josephine County	(118,403)	0	0	13,167	117,123	0	12,104	6,294	0	6,010	0	(19,044)	55,709	0	36,665	
2043	Lincoln County	(53,904)	0	0	5,995	18,591	0	5,511	2,865	0	19	0	(8,670)	9,670	0	1,000	
2044	Crook County	(20,600)	0	0	2,291	7,558	0	2,106	1,095	0	66	0	(3,313)	3,952	0	639	
2050	Wallowa County	(967)	0	0	107	2,653	0	99	51	0	11	0	(155)	1,383	0	1,228	
2099	State Judiciary	(639,346)	0	0	71,100	24,396	0	65,360	33,984	0	40,297	0	(102,833)	(2,150)	0	(104,983)	
2100	City of Roseburg	(216,672)	0	0	24,096	774	0	22,150	11,517	0	2,711	0	(34,850)	(944)	0	(35,794)	
2101	City of Salem	(1,126,686)	0	0	125,296	294,902	0	115,180	59,889	0	525	0	(181,216)	154,187	0	(27,029)	
2102	City of Medford	(508,386)	0	0	56,537	135,129	0	51,972	27,023	0	1,725	0	(81,769)	68,226	0	(13,543)	
2103	City of Albany	(540,871)	0	0	60,149	33,916	0	55,293	28,750	0	3,850	0	(86,994)	12,627	0	(74,367)	
2104	City of Ashland	(231,380)	0	0	25,731	69,059	0	23,654	12,299	0	2,806	0	(37,215)	33,697	0	(3,518)	
2105	City of Astoria	(57,123)	0	0	6,353	32,954	0	5,840	3,036	0	0	0	(9,188)	17,427	0	8,239	
2106	City of Beaverton	(774,397)	0	0	86,119	11,652	0	79,166	41,163	0	168	0	(124,554)	9,128	0	(115,426)	
2107	City of Bend	(629,922)	0	0	70,052	162,773	0	64,396	33,483	0	6,198	0	(101,317)	79,231	0	(22,086)	
2109	City of Canby	(78,733)	0	0	8,756	24,453	0	8,049	4,185	0	1,252	0	(12,864)	11,565	0	(1,099)	
2110	City of Coquille	(22,366)	0	0	2,487	4,325	0	2,286	1,189	0	240	0	(3,597)	1,960	0	(1,637)	
2111	City of Eugene	(1,369,024)	0	0	152,246	378,003	0	139,954	72,770	0	6,156	0	(220,194)	190,804	0	(29,390)	
2112	City Of Forest Grove	(14,430)	0	0	1,605	1,403	0	1,475	767	0	98	0	(2,321)	618	0	(1,703)	
2113	City of Grants Pass	(171,846)	0	0	19,111	68,369	0	17,568	9,134	0	765	0	(27,640)	37,472	0	9,832	
2114	City of Gresham	(614,469)	0	0	68,334	186,108	0	62,817	32,662	0	7,996	0	(98,831)	89,406	0	(9,425)	
2115	City of Hillsboro	(1,138,348)	0	0	126,593	78,961	0	116,372	60,509	0	6,603	0	(183,092)	34,174	0	(148,918)	
2117	City of McMinnville	(235,748)	0	0	26,217	17,839	0	24,100	12,531	0	731	0	(37,918)	10,710	0	(27,208)	
2118	City of Ontario	(54,527)	0	0	6,064	1,386	0	5,574	2,898	0	38	0	(8,770)	467	0	(8,303)	
2119	City of Oregon City	(280,896)	0	0	31,238	0	0	28,716	14,931	0	2,095	0	(45,179)	(1,527)	0	(46,706)	
2120	City of Lake Oswego	(522,940)	0	0	58,155	2,786	0	53,460	27,797	0	434	0	(84,110)	307	0	(83,803)	
2121	City of Portland	(2,439,130)	0	0	271,251	2,831,820	0	249,350	129,652	0	70,714	0	(392,310)	1,412,940	0	1,020,630	
2122	City of Redmond	(170,944)	0	0	19,010	30,360	0	17,475	9,086	0	887	0	(27,495)	15,301	0	(12,194)	
2123	City of St Helens	(80,413)	0	0	8,943	3,533	0	8,221	4,274	0	52	0	(12,934)	1,825	0	(11,109)	
2125	City of Vernonia	(5,393)	0	0	600	3,909	0	551	287	0	148	0	(867)	1,944	0	1,077	
2126	City of West Linn	(102,637)	0	0	11,414	31,876	0	10,492	5,456	0	0	0	(16,508)	17,460	0	952	
2127	City of Cottage Grove	(22,254)	0	0	2,475	32,380	0	2,275	1,183	0	905	0	(3,579)	16,511	0	12,932	
2128	City of Tillamook	(29,495)	0	0	3,280	4,053	0	3,015	1,568	0	205	0	(4,744)	2,016	0	(2,728)	
2129	City of Sweet Home	(18,741)	0	0	2,084	697	0	1,916	996	0	12	0	(3,014)	368	0	(2,646)	
2131	City of Drain	(5,548)	0	0	617	2,963	0	567	295	0	141	0	(892)	1,347	0	455	
2132	Eugene Water & Electric Board	(208,462)	0	0	23,183	313,263	0	21,311	11,081	0	6,025	0	(33,529)	160,001	0	126,472	
2135	McMinnville Water & Light Department	(60,414)	0	0	6,718	16,968	0	6,176	3,211	0	949	0	(9,717)	5,660	0	(4,057)	
2138	City of Hood River	(34,661)	0	0	3,855	28,460	0	3,543	1,842	0	761	0	(5,575)	14,314	0	8,739	
2139	City of Reedsport	(16,076)	0	0	1,788	6,785	0	1,643	854	0	17	0	(2,586)	3,510	0	924	
2140	City of Lebanon	(170,749)	0	0	18,989	650	0	17,455	9,076	0	29,678	0	(27,463)	(14,578)	0	(42,041)	
2142	City of Sherwood	(86,655)	0	0	9,637	27,036	0	8,659	4,606	0	493	0	(13,938)	13,514	0	(424)	
2143	City of Oakland	(794)	0	0	98	1,028	0	91	42	0	0	0	(128)	560	0	432	
2145	City of Vale	(6,461)	0	0	719	344	0	661	343	0	0	0	(1,039)	237	0	(802)	
2146	City of Prineville	(74,853)	0	0	8,324	5,671	0	7,652	3,979	0	334	0	(12,039)	2,439	0	(9,600)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)	
2147	City of Wheeler	(2,340)	0	260	139	0	239	124	0	253	0	(376)	(7)	0	0	(383)	
2148	City of Klamath Falls	(174,065)	0	19,357	3,142	0	17,794	9,252	0	0	0	(27,997)	1,766	0	0	(26,231)	
2149	City of Canyonville	(6,849)	0	762	40	0	700	364	0	595	0	(1,102)	(238)	0	0	(1,340)	
2150	City of Bandon	(40,680)	0	4,524	506	0	4,159	2,162	0	143	0	(6,543)	119	0	0	(6,424)	
2152	City of Coos Bay	(128,563)	0	14,297	4,778	0	13,143	6,834	0	108	0	(20,678)	2,247	0	0	(18,431)	
2154	City of Pendleton	(160,154)	0	17,810	9,756	0	16,372	8,513	0	182	0	(25,759)	4,403	0	0	(21,356)	
2155	City of Corvallis	(533,185)	0	59,294	39,214	0	54,507	28,341	0	1,946	0	(85,758)	17,471	0	0	(68,287)	
2157	City of Monmouth	(79,974)	0	8,894	0	0	8,176	4,251	0	5,376	0	(12,863)	(3,016)	0	0	(15,879)	
2158	City of Milton-Freewater	(27,885)	0	3,101	29,514	0	2,851	1,482	0	836	0	(4,485)	14,922	0	0	10,437	
2159	City of Baker City	(63,823)	0	7,098	4,069	0	6,525	3,393	0	18	0	(10,265)	2,161	0	0	(8,104)	
2160	City of Hermiston	(89,990)	0	10,008	15,522	0	9,200	4,783	0	72	0	(14,474)	8,130	0	0	(6,344)	
2161	City of Pilot Rock	(5,475)	0	609	254	0	560	291	0	42	0	(881)	65	0	0	(816)	
2162	City of Clatskanie	(6,069)	0	675	3,347	0	620	323	0	54	0	(976)	1,729	0	0	753	
2163	City of Milwaukie	(106,815)	0	11,879	46,694	0	10,920	5,678	0	905	0	(17,180)	23,680	0	0	6,500	
2165	City of Cornelius	(33,938)	0	3,774	8,192	0	3,469	1,804	0	277	0	(5,459)	4,067	0	0	(1,392)	
2166	City of Nyssa	(9,096)	0	1,012	1,393	0	930	484	0	104	0	(1,463)	638	0	0	(825)	
2167	City of Athena	(2,071)	0	230	1,787	0	212	110	0	128	0	(333)	839	0	0	506	
2168	City of Oakridge	(18,965)	0	2,112	3,451	0	1,942	1,010	0	693	0	(3,055)	1,195	0	0	(1,860)	
2170	City of Madras	(32,696)	0	3,636	3,362	0	3,342	1,738	0	36	0	(5,259)	1,687	0	0	(3,572)	
2172	City of Sandy	(72,773)	0	8,093	8,175	0	7,440	3,868	0	62	0	(11,705)	4,219	0	0	(7,486)	
2174	City of Mt Angel	(9,174)	0	1,020	4,085	0	938	488	0	69	0	(1,475)	2,104	0	0	629	
2175	City of Umatilla	(37,851)	0	4,209	901	0	3,869	2,012	0	145	0	(6,088)	531	0	0	(5,557)	
2176	City of Scappoose	(41,610)	0	4,627	2,054	0	4,254	2,212	0	153	0	(6,693)	970	0	0	(5,723)	
2177	City of Condon	(5,815)	0	647	102	0	594	309	0	1,337	0	(935)	(647)	0	0	(1,582)	
2178	City of Boardman	(19,722)	0	2,193	1,945	0	2,016	1,048	0	202	0	(3,172)	695	0	0	(2,477)	
2179	City of Estacada	(8,795)	0	978	8,844	0	899	467	0	375	0	(1,415)	4,266	0	0	2,851	
2180	City of Enterprise	(4,672)	0	520	5,076	0	478	248	0	82	0	(751)	2,551	0	0	1,800	
2181	City of Central Point	(37,267)	0	4,144	28,807	0	3,810	1,981	0	43	0	(5,994)	14,964	0	0	8,970	
2182	City of Cascade Locks	(4,643)	0	516	4,425	0	475	247	0	19	0	(747)	2,250	0	0	1,503	
2183	City of Myrtle Point	(23,605)	0	2,625	836	0	2,413	1,255	0	24	0	(3,797)	346	0	0	(3,451)	
2184	City of Port Orford	(6,894)	0	767	2,332	0	705	366	0	117	0	(1,109)	1,061	0	0	(48)	
2185	City of Wood Village	(11,047)	0	1,229	1,636	0	1,129	587	0	0	0	(1,777)	1,075	0	0	(702)	
2186	City of Chiloquin	(5,663)	0	630	0	0	579	301	0	938	0	(911)	(522)	0	0	(1,433)	
2187	City of Philomath	(17,732)	0	1,972	6,734	0	1,813	943	0	7	0	(2,852)	3,574	0	0	722	
2188	City of Talent	(13,172)	0	1,465	4,789	0	1,347	700	0	0	0	(2,119)	2,713	0	0	594	
2189	City of Willamina	(7,745)	0	861	1,056	0	792	412	0	273	0	(1,246)	238	0	0	(1,008)	
2191	City of Huntington	(1,065)	0	118	432	0	109	57	0	111	0	(171)	121	0	0	(50)	
2192	City of North Plains	(10,237)	0	1,138	2,977	0	1,046	544	0	326	0	(1,646)	1,176	0	0	(470)	
2193	City of Heppner	(60)	0	7	2,683	0	6	3	0	111	0	(10)	1,321	0	0	1,311	
2194	City of Cave Junction	(7,718)	0	858	725	0	789	410	0	15	0	(1,241)	337	0	0	(904)	
2195	City of Metolius	(1,271)	0	141	213	0	130	68	0	0	0	(204)	113	0	0	(91)	
2196	City of Hubbard	(11,752)	0	1,307	820	0	1,201	625	0	304	0	(1,890)	178	0	0	(1,712)	
2197	City of Myrtle Creek	(9,520)	0	1,092	4,356	0	1,004	522	0	2	0	(1,579)	2,233	0	0	654	
2198	City of Carlton	(1,439)	0	160	4,580	0	147	76	0	7	0	(231)	2,431	0	0	2,200	
2199	City of Junction City	(15,888)	0	1,767	18,482	0	1,624	845	0	999	0	(2,555)	8,771	0	0	6,216	
2200	City of Wallonia	(3,137)	0	349	32	0	321	167	0	47	0	(505)	0	0	0	(505)	
2201	City of Coburg	(13,968)	0	1,553	21	0	1,428	742	0	31	0	(2,247)	(73)	0	0	(2,320)	
2202	City of Dallas	(87,079)	0	9,684	6,615	0	8,902	4,629	0	253	0	(14,006)	3,109	0	0	(10,897)	
2203	City of Rockaway Beach	(14,006)	0	1,558	2,290	0	1,432	744	0	0	0	(2,253)	1,315	0	0	(938)	
2204	City of Burns	(7,685)	0	855	3,432	0	786	408	0	128	0	(1,236)	1,696	0	0	460	
2205	City of Elgin	(7,991)	0	889	428	0	817	425	0	83	0	(1,285)	129	0	0	(1,156)	
2206	City of Weston	(2,496)	0	278	461	0	255	133	0	3	0	(401)	259	0	0	(142)	
2207	City of Mill City	(3,738)	0	416	442	0	382	199	0	60	0	(601)	164	0	0	(437)	
2208	City of Fairview	(19,827)	0	2,205	5,236	0	2,027	1,054	0	0	0	(3,189)	3,330	0	0	141	
2209	City of Monroe	(1,469)	0	163	659	0	150	78	0	7	0	(236)	337	0	0	101	
2210	City of Helix	(1,616)	0	180	28	0	165	86	0	522	0	(260)	(279)	0	0	(539)	
2211	City of Jefferson	(6,209)	0	691	389	0	635	330	0	0	0	(999)	231	0	0	(768)	
2212	Town of Lakeview	(8,665)	0	964	4,403	0	886	461	0	13	0	(1,394)	2,381	0	0	987	
2213	City of Stanfield	(9,111)	0	1,013	620	0	931	484	0	18	0	(1,465)	264	0	0	(1,201)	
2214	City of Yamhill	(3,172)	0	353	3,030	0	324	169	0	48	0	(510)	1,544	0	0	1,034	
2215	City of Powers	(580)	0	64	176	0	59	31	0	31	0	(93)	74	0	0	(19)	
2216	City of Brookings	(19,471)	0	2,165	13,307	0	1,990	1,035	0	0	0	(3,132)	7,406	0	0	4,274	
2217	City of Sutherlin	(27,543)	0	3,063	12,498	0	2,816	1,464	0	431	0	(4,430)	6,205	0	0	1,775	
2218	City of Prairie City	(4,079)	0	454	106	0	417	217	0	253	0	(656)	(40)	0	0	(696)	
2219	City of Sheridan	(15,753)	0	1,752	1,274	0	1,610	837	0	277	0	(2,534)	375	0	0	(2,159)	
2220	City of Garibaldi	(2,699)	0	300	2,957	0	276	143	0	6	0	(434)	1,516	0	0	1,082	
2221	City of Sisters	(7,773)	0	864	4,613	0	795	413	0	23	0	(1,250)	2,385	0	0	1,135	
2222	City of Jacksonville	(16,982)	0	1,889	1,154	0	1,736	903	0	0	0	(2,731)	728	0	0	(2,003)	
2223	City of Cannon Beach	(13,047)	0	1,451	16,324	0	1,334	694	0	555	0	(2,098)	8,162	0	0	6,064	
2224	City of Falls City	(3,223)	0	358	282	0	329	171	0	126	0	(518)	62	0	0	(456)	
2225	City of Echo	(7,687)	0	855	46	0	786	409	0	1,887	0	(1,236)	(959)	0	0	(2,195)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	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	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)	
2226	City of Hines	(2,943)	0	0	327	1,840	0	301	156	0	9	0	(473)	996	0	523	
2228	City of Turner	(9,006)	0	0	1,002	186	0	921	479	0	124	0	(1,449)	(24)	0	(1,473)	
2229	City of John Day	(8,524)	0	0	948	2,923	0	871	453	0	31	0	(1,371)	1,510	0	139	
2231	City of Banks	(3,560)	0	0	396	2,179	0	364	189	0	54	0	(573)	1,053	0	480	
2232	City of Joseph	(2,028)	0	0	226	25	0	207	108	0	7	0	(326)	(31)	0	(357)	
2233	City of Lafayette	(6,231)	0	0	693	1,768	0	637	331	0	101	0	(1,002)	869	0	(133)	
2234	City of Aumsville	(10,964)	0	0	1,219	3,992	0	1,121	583	0	70	0	(1,764)	1,995	0	231	
2235	City of Amity	(1,678)	0	0	187	1,582	0	172	89	0	2	0	(270)	875	0	605	
2236	City of Creswell	(17,705)	0	0	1,969	584	0	1,810	941	0	81	0	(2,848)	213	0	(2,635)	
2237	City of Troutdale	(20,192)	0	0	2,246	19,043	0	2,064	1,073	0	76	0	(3,248)	9,873	0	6,625	
2238	City of Warrenton	(36,374)	0	0	4,045	10,686	0	3,718	1,933	0	706	0	(5,850)	4,977	0	(873)	
2240	City of Wilsonville	(178,075)	0	0	19,803	6,378	0	18,204	9,466	0	946	0	(28,642)	1,622	0	(27,020)	
2241	City of Bay City	(1,044)	0	0	116	3,610	0	107	56	0	188	0	(168)	1,728	0	1,560	
2242	City of Gaston	(1,308)	0	0	145	480	0	134	70	0	34	0	(210)	192	0	(18)	
2244	City of Lakeside	(3,568)	0	0	397	861	0	365	190	0	0	0	(574)	456	0	(118)	
2245	City of Dundee	(12,652)	0	0	1,407	3	0	1,293	672	0	267	0	(2,035)	(212)	0	(2,247)	
2246	City of Merrill	(5,455)	0	0	607	1	0	558	290	0	1,832	0	(877)	(960)	0	(1,837)	
2247	City of Main	(1,872)	0	0	208	61	0	191	100	0	1	0	(301)	48	0	(253)	
2248	City of Fossil	(914)	0	0	102	337	0	93	49	0	33	0	(147)	153	0	6	
2249	City of Phoenix	(16,013)	0	0	1,781	3,521	0	1,637	851	0	220	0	(2,576)	1,487	0	(1,089)	
2250	City of Gold Beach	(23,575)	0	0	2,622	0	0	2,410	1,253	0	3,609	0	(3,792)	(1,966)	0	(5,748)	
2251	City of Rogue River	(7,647)	0	0	850	2,894	0	782	406	0	0	0	(1,230)	1,585	0	355	
2252	City of Dayton	(8,055)	0	0	896	121	0	823	428	0	317	0	(1,296)	(48)	0	(1,344)	
2253	Town of Butte Falls	0	0	0	0	958	0	0	0	0	49	0	0	441	0	441	
2254	City of Shady Cove	(1,310)	0	0	146	1,654	0	134	70	0	88	0	(211)	762	0	551	
2255	Town of Canyon City	(734)	0	0	82	965	0	75	39	0	10	0	(118)	500	0	382	
2256	City of Jordan Valley	(791)	0	0	88	325	0	81	42	0	40	0	(127)	138	0	11	
2257	City of Culver	(2,993)	0	0	333	27	0	306	159	0	22	0	(481)	(1)	0	(482)	
2258	City of Adair Village	0	0	0	0	2,059	0	0	0	0	39	0	0	1,042	0	1,042	
2260	City of Riddle	(5,465)	0	0	608	204	0	559	291	0	2	0	(879)	137	0	(742)	
2261	City of Waldport	(8,461)	0	0	941	3,750	0	865	450	0	24	0	(1,361)	1,932	0	571	
2262	City of Dufur	(2,611)	0	0	290	2	0	267	139	0	255	0	(420)	(168)	0	(588)	
2263	City of La Grande	(41,174)	0	0	4,579	2,230	0	4,209	2,189	0	247	0	(6,622)	922	0	(5,700)	
2264	City of Gervais	(6,297)	0	0	700	2,044	0	644	335	0	0	0	(1,013)	1,096	0	83	
2265	City of Westfir	(617)	0	0	69	264	0	63	33	0	3	0	(99)	123	0	24	
2266	City of Irrigon	(5,533)	0	0	615	2,214	0	566	294	0	90	0	(890)	1,081	0	191	
2267	City of Independence	(61,563)	0	0	6,846	0	0	6,294	3,272	0	1,490	0	(9,902)	(1,003)	0	(10,905)	
2268	City of Harrisburg	(2,822)	0	0	314	5,933	0	288	150	0	56	0	(454)	3,026	0	2,572	
2269	City of Durham	(1,030)	0	0	115	404	0	105	55	0	6	0	(166)	212	0	46	
2270	City of Lyons	(408)	0	0	45	518	0	42	22	0	1	0	(66)	276	0	210	
2271	City of Columbia City	(5,582)	0	0	621	2,352	0	571	297	0	11	0	(898)	1,237	0	339	
2272	City of Aurora	(2,319)	0	0	258	912	0	237	123	0	0	0	(373)	493	0	120	
2273	City of Silverton	(37,548)	0	0	4,220	8,884	0	3,879	2,017	0	0	0	(6,103)	4,955	0	(1,148)	
2274	City of Gold Hill	(2,702)	0	0	300	302	0	278	144	0	218	0	(435)	(61)	0	(496)	
2275	City of Toledo	(32,566)	0	0	3,622	3,425	0	3,329	1,731	0	27	0	(5,238)	1,641	0	(3,597)	
2276	City of Newport	(47,105)	0	0	5,238	2,853	0	4,815	2,504	0	52	0	(7,576)	1,335	0	(6,241)	
2278	City of Springfield	(398,376)	0	0	44,303	105,210	0	40,726	21,176	0	2,860	0	(64,075)	53,181	0	(10,894)	
2279	City of Keizer	(80,740)	0	0	8,979	29,591	0	8,254	4,292	0	931	0	(12,986)	14,327	0	1,341	
2280	City of Winston	(11,101)	0	0	1,235	6,609	0	1,135	590	0	146	0	(1,786)	3,175	0	1,389	
2281	City of Manzanita	(9,025)	0	0	1,004	1,605	0	923	480	0	69	0	(1,452)	693	0	(759)	
2282	City of Eagle Point	(8,813)	0	0	980	2,881	0	901	468	0	0	0	(1,418)	1,537	0	119	
2283	City of Maupin	(10,127)	0	0	1,126	21	0	1,035	538	0	2,359	0	(1,629)	(1,220)	0	(2,849)	
2284	City of Halsey	(3,458)	0	0	385	543	0	353	184	0	57	0	(556)	209	0	(347)	
2285	City of Veneta	(13,448)	0	0	1,495	3,134	0	1,375	715	0	108	0	(2,163)	1,548	0	(615)	
2286	City of Millersburg	(4,353)	0	0	484	687	0	445	231	0	82	0	(700)	208	0	(492)	
2287	City of King City	(2,365)	0	0	263	2,832	0	242	126	0	132	0	(380)	1,372	0	992	
2288	City of Tualatin	(48,699)	0	0	5,416	83,150	0	4,978	2,589	0	571	0	(7,833)	42,993	0	35,160	
2290	City of Molalla	(41,285)	0	0	4,591	8,344	0	4,221	2,194	0	365	0	(6,640)	4,039	0	(2,601)	
2291	City of Florence	(32,771)	0	0	3,644	14,024	0	3,350	1,742	0	29	0	(5,271)	7,151	0	1,880	
2292	City of North Bend	(94,811)	0	0	10,544	0	0	9,692	5,040	0	6,259	0	(15,249)	(3,565)	0	(18,814)	
2293	City of Lowell	0	0	0	0	2,421	0	0	0	0	2	0	0	1,313	0	1,313	
2294	City of Depoe Bay	(6,018)	0	0	669	3,102	0	615	320	0	0	0	(968)	1,645	0	677	
2295	City of Tigard	(70,282)	0	0	7,816	26,830	0	7,185	3,736	0	811	0	(11,304)	13,253	0	1,949	
2296	City of Happy Valley	(38,499)	0	0	4,281	21,108	0	3,936	2,046	0	19	0	(6,192)	11,176	0	4,984	
2297	City of Rainier	(17,406)	0	0	1,936	216	0	1,779	925	0	446	0	(2,800)	14	0	(2,786)	
2298	City of Lincoln City	(114,210)	0	0	12,701	15,855	0	11,676	6,071	0	1,328	0	(18,370)	7,229	0	(11,141)	
2299	City of Dunes City	(459)	0	0	51	1,316	0	47	24	0	0	0	(74)	361	0	287	
2300	City of Yachats	(5,082)	0	0	565	2,291	0	520	270	0	168	0	(617)	266	0	(351)	
2301	City of Moro	(896)	0	0	100	350	0	92	48	0	66	0	(144)	119	0	(25)	
2302	City of Mt. Vernon	(1,980)	0	0	220	483	0	202	105	0	51	0	(319)	212	0	(107)	
2303	City of Woodburn	(102,835)	0	0	11,436	31,916	0	10,513	5,466	0	21	0	(16,540)	16,554	0	14	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)	
			Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion		Changes in Assumptions	Changes in Employer Proportion								
2304	City of Gladstone	(60,718)	0	0	6,752	3,039	0	6,207	3,227	0	71	0	(9,766)	1,668	0	(8,098)	
2305	City of Elkton	(1,137)	0	0	126	0	0	116	60	0	150	0	(183)	(79)	0	(262)	
2306	City of Imbler	(219)	0	0	24	0	0	22	12	0	5	0	(35)	2	0	(33)	
2307	City of Yoncalla	(2,768)	0	0	308	350	0	283	147	0	0	0	(445)	242	0	(203)	
2308	City of North Powder	(576)	0	0	64	256	0	59	31	0	0	0	(93)	165	0	72	
2309	City of Gearhart	(33,187)	0	0	3,691	1,778	0	3,393	1,764	0	11,346	0	(5,338)	(4,674)	0	(10,012)	
2501	Port of The Dalles	(4,642)	0	0	516	82	0	475	247	0	520	0	(747)	(197)	0	(944)	
2507	Port of Astoria	(18,949)	0	0	2,107	5,807	0	1,937	1,007	0	201	0	(3,048)	2,930	0	(118)	
2508	Multnomah Drainage	(32,737)	0	0	3,641	2,107	0	3,347	1,740	0	187	0	(5,265)	988	0	(4,277)	
2510	Horsefly Irrigation District	(695)	0	0	77	336	0	71	37	0	4	0	(112)	177	0	65	
2511	Grants Pass Irrigation District	(2,779)	0	0	309	3,363	0	284	148	0	1	0	(447)	1,834	0	1,387	
2512	Port of Portland	(1,178,766)	0	0	131,088	112,358	0	120,504	62,657	0	2,069	0	(189,593)	56,076	0	(133,517)	
2513	Port of Coos Bay	(11,569)	0	0	1,287	11,795	0	1,183	615	0	75	0	(1,861)	6,228	0	4,367	
2515	Klamath County Fire District 1	(63,828)	0	0	7,098	18,800	0	6,625	3,393	0	851	0	(10,266)	8,799	0	(1,467)	
2518	Clackamas County Housing Authority	(49,918)	0	0	5,551	638	0	5,103	2,653	0	2,070	0	(8,029)	(520)	0	(8,549)	
2519	Home Forward	(169,737)	0	0	18,876	65,236	0	17,352	9,022	0	2,471	0	(27,301)	31,648	0	4,347	
2521	League of Oregon Cities	(34,921)	0	0	3,884	1,673	0	3,570	1,856	0	1,386	0	(5,617)	3,131	0	(2,486)	
2522	Lane Council of Governments	(99,525)	0	0	11,069	57,107	0	10,174	5,290	0	59	0	(16,008)	30,282	0	14,274	
2526	Clatskanie PUD	(10,763)	0	0	1,197	27,683	0	1,100	572	0	39	0	(1,731)	14,588	0	12,857	
2527	Deschutes Valley Water District	(32,744)	0	0	3,641	248	0	3,347	1,741	0	1,960	0	(5,267)	(870)	0	(6,137)	
2528	Columbia River Fire & Rescue	(77,315)	0	0	8,598	4,204	0	7,904	4,110	0	66	0	(12,435)	1,809	0	(10,626)	
2529	East Fork Irrigation District	(5,182)	0	0	576	59	0	530	275	0	40	0	(833)	25	0	(808)	
2531	Oregon School Boards Association	(62,562)	0	0	6,957	4,562	0	6,396	3,325	0	2,441	0	(10,062)	365	0	(9,697)	
2533	Owyhee Irrigation District	(7,158)	0	0	796	10,086	0	732	380	0	132	0	(1,151)	5,158	0	4,007	
2536	Valley View Cemetery	(691)	0	0	77	129	0	71	37	0	18	0	(111)	57	0	(54)	
2538	Clackamas Vector Control	(2,794)	0	0	311	1,036	0	286	149	0	0	0	(449)	631	0	182	
2540	West Extension Irrigation District	(4,822)	0	0	536	1,671	0	493	256	0	119	0	(776)	785	0	9	
2541	Jackson County Vector Control District	(3,760)	0	0	418	0	0	384	200	0	16	0	(605)	(36)	0	(641)	
2542	Rainbow Water District	(11,053)	0	0	1,229	381	0	1,130	588	0	143	0	(1,778)	60	0	(1,718)	
2545	Council of Governments	(89,876)	0	0	9,995	21,640	0	9,188	4,777	0	895	0	(14,456)	10,376	0	(4,080)	
2549	Rogue River Fire District	(22,726)	0	0	2,527	0	0	2,323	1,208	0	773	0	(3,655)	(502)	0	(4,157)	
2550	Nyssa Road Assessment District 2	(3,016)	0	0	335	504	0	308	160	0	0	0	(485)	287	0	(198)	
2551	Sandy Fire Department	(13,880)	0	0	1,544	7,025	0	1,419	738	0	341	0	(2,232)	3,275	0	1,043	
2552	Winston-Dillard Fire District	(15,253)	0	0	1,696	86	0	1,559	811	0	113	0	(2,453)	(76)	0	(2,529)	
2553	Tangent Rural Fire Protection District	(2,096)	0	0	233	457	0	214	111	0	0	0	(337)	252	0	(85)	
2555	Monroe Fire Department	(2,656)	0	0	295	0	0	272	141	0	334	0	(427)	(183)	0	(610)	
2556	Jackson County Fire District 5	(19,153)	0	0	2,130	17,059	0	1,958	1,018	0	647	0	(3,081)	8,417	0	5,336	
2557	Estacada Fire Department	(8,584)	0	0	955	8,754	0	878	456	0	148	0	(1,381)	4,418	0	3,037	
2559	Keizer Fire Department	(37,500)	0	0	4,170	9,442	0	3,834	1,993	0	111	0	(6,032)	4,792	0	(1,240)	
2561	Jefferson Rural Fire Protection District	(9,756)	0	0	1,065	19	0	997	519	0	1,311	0	(1,569)	(623)	0	(2,192)	
2562	WyEast Fire District	(812)	0	0	90	843	0	83	43	0	23	0	(131)	417	0	286	
2563	Central Oregon Irrigation District	(64,912)	0	0	7,219	1,174	0	6,636	3,450	0	19,297	0	(10,440)	(9,105)	0	(19,545)	
2564	Illinois Valley Fire District	(4,334)	0	0	482	3,428	0	443	230	0	424	0	(697)	1,443	0	746	
2567	Charleston Rural Fire Protection District	(4,868)	0	0	519	15	0	477	248	0	1,199	0	(751)	(806)	0	(1,357)	
2568	Molalla Rural Fire Protection District 73	(18,019)	0	0	2,004	4,586	0	1,842	958	0	385	0	(2,898)	1,973	0	(925)	
2569	Central Oregon Intergovernmental Council	(23,274)	0	0	2,588	33,396	0	2,379	1,237	0	36	0	(3,743)	17,731	0	13,988	
2570	Port of St Helens	(10,603)	0	0	1,179	4,041	0	1,084	564	0	435	0	(1,705)	1,678	0	(27)	
2571	Crystal Springs Water District	(4,665)	0	0	519	2,504	0	477	248	0	162	0	(750)	1,149	0	399	
2572	Local Government Personnel Institute	0	0	0	0	1,151	0	0	0	0	0	0	1,076	0	0	1,076	
2575	Jefferson County Rural Fire Protection District 1	(5,139)	0	0	572	999	0	525	273	0	17	0	(827)	555	0	(272)	
2576	Depece Bay Rural Fire Protection District	(12,448)	0	0	1,384	1,706	0	1,273	662	0	20	0	(2,002)	956	0	(1,046)	
2579	La Pine Rural Fire Protection District	(40,923)	0	0	4,551	2,300	0	4,184	2,175	0	466	0	(6,582)	685	0	(5,897)	
2580	Marion County Fire District 1	(49,982)	0	0	5,558	23,557	0	5,110	2,657	0	1,118	0	(8,039)	10,800	0	2,761	
2581	Port of Umatilla	(4,562)	0	0	507	0	0	466	243	0	627	0	(734)	(339)	0	(1,073)	
2582	Talent Irrigation District	(12,818)	0	0	1,425	427	0	1,310	681	0	59	0	(2,062)	155	0	(1,907)	
2585	Rogue River Valley Irrigation District	(4,507)	0	0	501	965	0	461	240	0	73	0	(725)	435	0	(290)	
2587	Tualatin Valley Irrigation District	(1,101)	0	0	122	2,240	0	113	59	0	2	0	(177)	1,204	0	1,027	
2588	Clatskanie Rural Fire Protection District	(18,422)	0	0	2,049	1,439	0	1,883	979	0	263	0	(2,963)	427	0	(2,536)	
2589	West Slope Water District	(4,056)	0	0	451	3,564	0	415	216	0	272	0	(652)	1,664	0	1,012	
2590	Redmond Fire & Rescue	(66,068)	0	0	7,347	18,889	0	6,754	3,512	0	1,879	0	(10,626)	7,950	0	(2,676)	
2592	Medford Irrigation District	(3,703)	0	0	412	2,094	0	379	197	0	260	0	(596)	791	0	195	
2594	Metro	(724,882)	0	0	80,613	288,586	0	74,104	38,531	0	6,663	0	(116,590)	144,289	0	27,699	
2595	Canby Fire District	(30,868)	0	0	3,433	5,873	0	3,156	1,641	0	88	0	(4,965)	2,912	0	(2,053)	
2596	Bend Parks & Recreation	(133,799)	0	0	14,879	15,988	0	13,678	7,112	0	1,056	0	(21,520)	7,369	0	(14,151)	
2597	Mapleton Water District	(1,212)	0	0	135	144	0	124	64	0	4	0	(195)	77	0	(118)	
2598	Marion County Housing Authority	(10,838)	0	0	1,205	1,991	0	1,108	576	0	217	0	(1,743)	844	0	(899)	
2599	South Suburban Sanitary District	(8,740)	0	0	972	3,531	0	893	465	0	249	0	(1,406)	1,616	0	210	
2600	Winston-Dillard Water District	(4,543)	0	0	539	1,641	0	495	257	0	113	0	(779)	892	0	113	
2601	Baker Valley Irrigation District	(1,151)	0	0	128	149	0	118	61	0	1	0	(185)	78	0	(107)	
2602	Aumsville Rural Fire Protection District	(3,306)	0	0	368	485	0	338	176	0	144	0	(532)	87	0	(445)	
2603	Corbett Water District	(2,702)	0	0	300	703	0	276	144	0	6	0	(435)	346	0	(89)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Projected and Actual		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								
2604	Netarts-Oceanside Sanitary District	(7,413)	0	0	824	96	0	758	394	0	34	(1,192)	0	0	(1,192)		
2605	Scio Fire District	(3,606)	0	0	401	15	0	369	192	0	795	(580)	(434)	0	(1,014)		
2606	West Valley Housing Authority	(24,948)	0	0	2,774	175	0	2,550	1,326	0	5,087	(4,013)	(2,499)	0	(6,512)		
2607	Hoodland Fire District 74	(31,240)	0	0	3,474	0	0	3,194	1,661	0	3,531	(5,025)	(1,965)	0	(6,990)		
2608	Gaston Rural Fire Protection District	(1,598)	0	0	178	516	0	163	85	0	2	(257)	0	0	40		
2610	Turner Fire District	(7,022)	0	0	781	1,238	0	718	373	0	52	(1,129)	607	0	(522)		
2612	Community Services Consortium	(43,508)	0	0	4,838	18,924	0	4,448	2,313	0	215	(6,998)	9,743	0	2,745		
2613	Polk Soil & Water Conservation District	(2,605)	0	0	290	557	0	266	138	0	0	(419)	322	0	(97)		
2617	Clean Water Services	(202,293)	0	0	22,497	245,943	0	20,680	10,753	0	11,596	(32,537)	117,958	0	85,421		
2618	Estacada Cemetery District	(757)	0	0	84	158	0	77	40	0	63	(122)	38	0	(84)		
2620	Jackson County Fire District 4	(1,168)	0	0	130	4,966	0	119	62	0	70	(188)	2,606	0	2,418		
2623	Evans Valley Fire District 6	(1,123)	0	0	125	346	0	115	60	0	0	(181)	196	0	15		
2624	Klamath Vector Control	(1,010)	0	0	112	362	0	103	54	0	28	(162)	0	0	0		
2625	Port of Newport	(11,543)	0	0	1,284	3,119	0	1,180	614	0	762	(1,857)	1,005	0	(852)		
2626	Tillamook Peoples Utility District	(143,297)	0	0	15,936	9,687	0	14,649	7,617	0	1,844	(23,048)	3,128	0	(19,920)		
2628	McKenzie Fire And Rescue	(10,117)	0	0	1,125	196	0	1,034	538	0	304	(1,627)	(79)	0	(1,706)		
2630	Sheridan Fire District	(6,083)	0	0	677	14	0	622	323	0	105	(978)	(4)	0	(982)		
2631	Arch Cape Water-Sanitary District	(1,957)	0	0	218	239	0	200	104	0	5	(315)	122	0	(193)		
2633	Port of Cascade Locks	(6,973)	0	0	775	3,493	0	713	371	0	179	(1,122)	1,563	0	441		
2637	Northeast Oregon Housing Authority	(8,808)	0	0	980	4,665	0	900	468	0	182	(1,417)	2,207	0	790		
2638	North Douglas County Fire and EMS	(6,383)	0	0	710	91	0	652	339	0	60	(1,027)	(2)	0	(1,029)		
2641	Suburban East Salem Water District	(7,167)	0	0	797	14	0	733	381	0	502	(1,153)	(270)	0	(1,423)		
2642	Dexter Rural Fire Protection District	(943)	0	0	105	316	0	96	50	0	8	(152)	133	0	(19)		
2643	Sweet Home Cemetery	(2,079)	0	0	231	403	0	213	111	0	76	(334)	150	0	(184)		
2644	Lakeside Water District	(5,785)	0	0	643	76	0	591	308	0	1,157	(931)	(556)	0	(1,487)		
2645	Chiloquin Agency Lake Rural Fire Protection District	(1,724)	0	0	192	2,062	0	176	92	0	45	(277)	1,001	0	724		
2646	Keno Rural Fire Protection District	0	0	0	0	478	0	0	0	0	0	0	502	0	502		
2647	Crooked River Ranch Rural Fire Protection District	(2,746)	0	0	305	2,355	0	281	146	0	42	(442)	1,214	0	772		
2648	Black Butte Ranch Rural Fire Protection District	(7,254)	0	0	807	2,739	0	742	386	0	0	(1,167)	1,492	0	325		
2649	Colton Fire Department	(5,677)	0	0	631	22	0	580	302	0	2,408	(913)	(1,258)	0	(2,171)		
2651	Imbler Rural Fire Protection District	(408)	0	0	45	5	0	42	22	0	0	(66)	(1)	0	(67)		
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	(136)	0	(136)		
2653	Umatilla Fire Department	(2,710)	0	0	301	299	0	277	144	0	171	(436)	(39)	0	(475)		
2657	Mid-Willamette Valley Senior Service Agency	(192,174)	0	0	21,371	28,885	0	19,646	10,215	0	527	(30,909)	14,685	0	(16,224)		
2659	Silverton Fire District	(13,951)	0	0	1,552	349	0	1,426	742	0	3,723	(2,244)	(1,668)	0	(3,912)		
2660	Tualatin Valley Fire & Rescue	(511,894)	0	0	56,927	353,540	0	52,330	27,210	0	4,559	(82,333)	182,453	0	100,120		
2663	Metropolitan Area Communications Commission	(4,719)	0	0	525	4,989	0	482	251	0	53	(759)	2,659	0	1,900		
2664	Applegate Valley Rural Fire Protection District 9	(4,164)	0	0	463	3,311	0	426	221	0	15	(670)	1,688	0	1,018		
2669	Roseburg Urban Sanitary Authority	(18,745)	0	0	2,085	22	0	1,916	996	0	193	(3,015)	(44)	0	(3,059)		
2671	Columbia 911 Communications District	(17,225)	0	0	1,916	3,820	0	1,761	916	0	80	(2,770)	1,891	0	(879)		
2672	Rockwood Water PUD	(17,139)	0	0	1,906	7,440	0	1,752	911	0	455	(2,757)	3,550	0	793		
2673	Port Orford Library	(1,488)	0	0	165	8	0	152	79	0	64	(239)	(43)	0	(282)		
2674	Nestucca Rural Fire District	(4,674)	0	0	520	731	0	478	248	0	68	(752)	325	0	(427)		
2675	Salmon Harbor-Douglas County	(5,848)	0	0	650	1,763	0	598	311	0	2	(941)	991	0	50		
2676	Woodburn Fire District	(91,124)	0	0	9,022	1,175	0	8,293	4,312	0	30,129	(13,048)	(14,899)	0	(27,947)		
2678	Central Oregon Regional Housing Authority	(6,784)	0	0	754	5,958	0	694	361	0	6	(1,091)	3,301	0	2,210		
2679	Columbia River Public Utility District	(43,444)	0	0	4,831	18,385	0	4,441	2,309	0	111	(6,988)	9,699	0	2,711		
2681	Cloverdale Rural Fire Protection District	(3,126)	0	0	348	28	0	320	166	0	123	(503)	(47)	0	(550)		
2684	Parkdale Fire District	(1,406)	0	0	156	698	0	144	75	0	70	(226)	310	0	84		
2685	Oregon Community College Association	(11,088)	0	0	1,233	26	0	1,134	589	0	908	(1,783)	(439)	0	(2,222)		
2686	Weston Cemetery	(236)	0	0	26	40	0	24	13	0	1	(38)	18	0	(20)		
2687	Columbia Drainage Vector Control District	(5,982)	0	0	665	186	0	611	318	0	1,195	(962)	(515)	0	(1,477)		
2688	Polk County Fire District 1	(22,945)	0	0	2,552	1,913	0	2,346	1,220	0	272	(3,690)	563	0	(3,127)		
2689	Redmond Area Park & Recreation District	(12,631)	0	0	1,405	1,245	0	1,291	671	0	4	(2,032)	641	0	(1,391)		
2692	Siuslaw Public Library	(6,698)	0	0	745	514	0	685	356	0	0	(1,077)	262	0	(815)		
2693	City-County Insurance Services	(111,917)	0	0	12,446	11,222	0	11,441	5,949	0	2,218	(18,001)	849	0	(17,152)		
2694	Philomath Fire Department	(4,530)	0	0	504	2,180	0	463	241	0	70	(729)	1,084	0	355		
2695	Washington County Consolidated Communications Agency	(75,962)	0	0	8,448	29,556	0	7,765	4,038	0	68	(12,218)	15,428	0	3,210		
2696	Stayton Fire District	(11,411)	0	0	1,269	0	0	1,167	607	0	848	(1,835)	(544)	0	(2,379)		
2698	Halsey Shedd Rural Fire Protection District	(1,629)	0	0	181	698	0	166	87	0	86	(262)	262	0	0		
2699	Chetco Library Board	(2,654)	0	0	295	1,031	0	271	141	0	39	(427)	505	0	78		
2700	Lowell Rural Fire Protection District	(1,313)	0	0	146	594	0	134	70	0	34	(211)	270	0	59		
2701	Sisters-Camp Sherman Rural Fire Protection District	(10,343)	0	0	1,150	6,455	0	1,057	550	0	23	(1,664)	3,357	0	1,693		
2702	Banks Fire District 13	(5,315)	0	0	591	1,437	0	543	283	0	234	(855)	536	0	(319)		
2705	Lebanon Fire District	(21,967)	0	0	2,443	26,352	0	2,246	1,168	0	1,087	(3,533)	12,604	0	9,071		
2707	Clatskanie Library	(1,739)	0	0	193	47	0	178	92	0	76	(280)	7	0	(273)		
2709	Scappoose Public Library	(1,728)	0	0	192	567	0	177	92	0	12	(278)	282	0	4		
2710	Klamath County Emergency Communications District	(8,133)	0	0	904	3,014	0	831	432	0	182	(1,308)	1,407	0	99		
2712	Jefferson County EMS	(9,328)	0	0	1,037	1,165	0	953	496	0	121	(1,500)	534	0	(966)		
2713	Port of Tillamook Bay	(2,255)	0	0	251	6,930	0	231	120	0	420	(363)	3,280	0	2,917		
2714	Winchester Bay Sanitary District	(2,723)	0	0	303	92	0	278	145	0	204	(438)	(30)	0	(468)		

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)		
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience		Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between 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	Changes in Experience	Changes in Assumptions	Changes in Experience		Changes in Assumptions	Changes in Experience	Changes in Assumptions	Changes in Experience							
2715	Jackson County Fire District 3	(91,882)	0	0	10,218	22,746	0	9,933	4,884	0	1,248	0	(14,778)	10,608	0	0	(4,170)	
2716	Neskowin Water District	(2,093)	0	0	233	767	0	214	111	0	16	0	(337)	379	0	0	42	
2717	Ice Fountain Water District	(2,954)	0	0	328	1,977	0	302	157	0	9	0	(475)	1,034	0	0	559	
2718	Curry Library	(4,212)	0	0	468	75	0	431	224	0	987	0	(677)	(448)	0	0	(1,125)	
2721	Klamath Housing Authority	(8,555)	0	0	951	1,074	0	875	455	0	113	0	(1,376)	490	0	0	(886)	
2722	Tillamook 9-1-1	(10,317)	0	0	1,147	1,086	0	1,055	548	0	5	0	(1,659)	567	0	0	(1,092)	
2724	Nehalem Bay Wastewater Agency	(4,438)	0	0	494	2,114	0	454	236	0	8	0	(714)	1,105	0	0	391	
2725	West Valley Fire District	(23,683)	0	0	2,634	425	0	2,421	1,259	0	7,299	0	(3,809)	(3,519)	0	0	(7,328)	
2726	Yamhill Communications Agency	(9,240)	0	0	1,028	4,079	0	945	491	0	0	0	(1,486)	2,296	0	0	810	
2728	Baker County Library District	(1,779)	0	0	198	4,328	0	182	95	0	47	0	(286)	2,200	0	0	1,914	
2729	Douglas County Fire District 2	(77,328)	0	0	8,600	3,544	0	7,905	4,110	0	20	0	(12,437)	1,377	0	0	(11,060)	
2731	Canby Utility Board	(17,849)	0	0	1,985	8,501	0	1,825	949	0	13	0	(2,871)	4,422	0	0	1,551	
2732	Umatilla County Special Library District	(2,242)	0	0	249	244	0	229	119	0	74	0	(361)	86	0	0	(275)	
2733	Ward Memorial Park District	0	0	0	0	0	0	0	0	0	0	0	0	(9)	0	0	(9)	
2734	Seal Rock Water District	(6,462)	0	0	719	1,689	0	661	343	0	11	0	(1,039)	867	0	0	(172)	
2739	Scappoose Rural Fire Protection District	(33,949)	0	0	3,775	2,777	0	3,471	1,805	0	274	0	(5,460)	1,217	0	0	(4,243)	
2740	Neskowin Regional Sanitary Authority	(1,372)	0	0	153	1,123	0	140	73	0	6	0	(221)	551	0	0	330	
2741	Port of Garibaldi	(33,541)	0	0	3,775	414	0	3,470	1,804	0	14,971	0	(5,455)	(7,448)	0	0	(12,907)	
2742	Amity Fire District	(6,051)	0	0	673	4	0	619	322	0	2,002	0	(973)	(1,055)	0	0	(2,028)	
2743	Douglas Soil & Water Conservation District	(8,064)	0	0	897	7	0	824	429	0	4	0	(1,297)	2,014	0	0	(2,493)	
2745	Clackamas County Fire District	(338,554)	0	0	37,650	140,850	0	34,810	17,996	0	3,549	0	(54,453)	69,719	0	0	15,266	
2747	Salem Housing Authority	(33,332)	0	0	3,707	4,983	0	3,407	1,772	0	0	0	(5,361)	2,727	0	0	(2,634)	
2749	Black Butte Ranch Police	(10,519)	0	0	1,170	99	0	1,075	559	0	1,357	0	(1,692)	(641)	0	0	(2,333)	
2752	Mist-Birkenfeld Rural Fire Protection District	(2,003)	0	0	223	90	0	205	106	0	100	0	(322)	433	0	0	111	
2753	Linn-Benton Housing Authority	(24,074)	0	0	2,677	9	0	2,461	1,280	0	451	0	(3,672)	(362)	0	0	(4,234)	
2754	Western Lane Ambulance District	(23,422)	0	0	2,605	5,268	0	2,394	1,245	0	460	0	(3,767)	2,255	0	0	(1,512)	
2757	City of Stayton	(15,494)	0	0	1,723	1,096	0	1,584	824	0	0	0	(2,492)	609	0	0	(1,883)	
2758	Mohawk Valley Rural Fire District	(1,761)	0	0	196	870	0	180	94	0	128	0	(283)	334	0	0	51	
2760	Knappa Svensen Burnside Rural Fire Protection District	(1,762)	0	0	196	438	0	180	94	0	3	0	(283)	281	0	0	(2)	
2761	Clackamas River Water	(55,498)	0	0	6,172	2,317	0	5,674	2,950	0	0	0	(8,926)	1,194	0	0	(7,732)	
2763	Junction City Fire Department	(1,545)	0	0	172	2,367	0	158	82	0	17	0	(248)	1,197	0	0	949	
2765	Green Sanitary	(7,238)	0	0	805	0	0	740	385	0	481	0	(1,164)	(264)	0	0	(1,428)	
2766	Southwest Lincoln County Water District	(6,605)	0	0	734	36	0	675	351	0	725	0	(1,062)	(351)	0	0	(1,413)	
2767	Springfield Utility Board	0	0	0	0	17	0	0	0	0	0	0	39	0	0	0	39	
2768	Lake County Library District	(5,175)	0	0	576	107	0	529	275	0	1,295	0	(832)	(598)	0	0	(1,430)	
2771	Harbor Water PUD	(4,345)	0	0	483	1,277	0	444	231	0	6	0	(699)	714	0	0	15	
2772	Umatilla County Soil & Water District	0	0	0	1,191	0	0	0	0	0	186	0	0	440	0	0	440	
2773	Housing Authority of Jackson County	(23,929)	0	0	2,661	18,982	0	2,446	1,272	0	65	0	(3,849)	9,887	0	0	6,038	
2774	Oregon Trail Library District	(1,345)	0	0	150	1,171	0	137	71	0	19	0	(216)	589	0	0	373	
2776	Rainier Cemetery District	(521)	0	0	58	194	0	53	28	0	9	0	(84)	92	0	0	8	
2777	City of Newberg	(109,976)	0	0	12,230	56	0	11,243	5,846	0	1,296	0	(17,689)	(2,708)	0	0	(20,397)	
2778	Mulino Water District 23	(1,778)	0	0	198	48	0	182	94	0	203	0	(286)	(75)	0	0	(361)	
2779	Brownsville Rural Fire Protection District	(2,960)	0	0	329	20	0	303	157	0	522	0	(476)	(254)	0	0	(740)	
2780	Nehalem Bay Health District	(624)	0	0	92	3	0	84	44	0	147	0	(133)	(104)	0	0	(237)	
2781	North Bend Coos-Curry Housing Authority	0	0	0	0	4,972	0	0	0	0	71	0	0	2,558	0	0	2,558	
2782	Millington Rural Fire Protection District	0	0	0	517	0	0	0	0	0	34	0	0	255	0	0	255	
2783	Tillamook Fire District	(5,454)	0	0	607	91	0	558	290	0	53	0	(877)	40	0	0	(837)	
2784	Eisenschmidt Pool	(4,453)	0	0	495	47	0	455	237	0	14	0	(716)	(13)	0	0	(729)	
2785	Fern Ridge Community Library	(502)	0	0	56	1,944	0	51	27	0	23	0	(81)	999	0	0	918	
2786	Seal Rock Rural Fire Protection District	(1,877)	0	0	209	391	0	192	100	0	122	0	(302)	92	0	0	(210)	
2788	Port of Hood River	(7,287)	0	0	810	11,882	0	745	387	0	814	0	(1,172)	5,496	0	0	4,324	
2789	Farmers Irrigation District	(6,073)	0	0	675	1,932	0	621	323	0	19	0	(977)	952	0	0	(25)	
2790	Silver Falls Library District	(8,751)	0	0	973	734	0	895	465	0	67	0	(1,408)	361	0	0	(1,047)	
2792	North Wasco County Parks And Recreation District	(4,563)	0	0	507	184	0	467	243	0	0	0	(734)	145	0	0	(589)	
2793	North Lincoln Fire & Rescue District 1	(17,553)	0	0	1,952	5,785	0	1,794	933	0	1,540	0	(2,823)	1,308	0	0	(1,515)	
2794	Siuslaw Rural Fire Protection District 1	(7,002)	0	0	779	3,807	0	716	372	0	39	0	(1,126)	1,954	0	0	828	
2796	West Side Rural Fire Protection District	(1,777)	0	0	198	970	0	182	94	0	113	0	(286)	405	0	0	119	
2797	Vernonia Fire	(1,754)	0	0	195	393	0	179	93	0	4	0	(282)	215	0	0	(67)	
2798	Fairview Water District	(936)	0	0	104	355	0	96	50	0	67	0	(151)	122	0	0	(29)	
2799	Sublimity Fire District	(1,930)	0	0	215	341	0	197	103	0	65	0	(310)	119	0	0	(191)	
2801	Coburg Rural Fire Protection District	(3,686)	0	0	410	514	0	377	196	0	20	0	(593)	208	0	0	(385)	
2802	Rural Road Assessment District 3	(1,779)	0	0	198	973	0	182	95	0	0	0	(286)	551	0	0	265	
2803	Southwestern Polk County Rural Fire Protection District	0	0	0	0	20	0	0	0	0	0	0	0	33	0	0	33	
2804	Aurora Rural Fire Protection District	(1,616)	0	0	180	2,670	0	165	86	0	410	0	(260)	1,067	0	0	807	
2806	Multnomah County Rural Fire Protection District 14	(258)	0	0	29	76	0	26	14	0	12	0	(41)	0	0	0	8	
2809	Juntura Road District 4	(2,390)	0	0	266	3	0	244	127	0	1,196	0	(384)	(628)	0	0	(1,012)	
2810	Sutherlin Water Control District	(901)	0	0	100	326	0	92	48	0	19	0	(145)	142	0	0	(3)	
2811	Mid-Columbia Center For Living	(80,255)	0	0	8,925	19,049	0	8,204	4,266	0	0	0	(12,908)	10,543	0	0	(2,365)	
2815	Hermiston Rural Fire Protection District	(610)	0	0	68	0	0	62	32	0	305	0	(98)	(160)	0	0	(258)	
2816	Odell Sanitary District	(6,430)	0	0	715	53	0	657	342	0	1,035	0	(1,034)	(507)	0	0	(1,541)	
2817	Wickiup Water District	0	0	0	0	787	0	0	0	0	12	0	0	398	0	0	398	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	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	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)	
2818	Netarts Water District	(3,767)	0	0	419	0	0	385	200	0	303	(606)	(162)	0	0	(768)	
2819	Harrisburg Fire and Rescue	(1,761)	0	0	196	627	0	180	94	0	27	(283)	300	0	0	17	
2820	Central Oregon Coast Fire & Rescue District	(2,787)	0	0	310	1,080	0	285	148	0	148	(448)	271	0	0	(177)	
2821	Tillamook County Soil And Water Conservation District	(7,199)	0	0	801	13	0	736	383	0	1,852	(1,158)	(922)	0	0	(2,080)	
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	381	0	0	0	0	0	0	337	0	0	337	
2823	Lyons Fire District	(1,260)	0	0	140	0	0	129	67	0	163	(203)	(142)	0	0	(345)	
2824	Glide Fire Department	(1,250)	0	0	139	297	0	128	66	0	17	(201)	133	0	0	(68)	
2825	Northern Oregon Corrections	(54,995)	0	0	6,116	4,116	0	5,622	2,923	0	798	(8,845)	1,166	0	0	(7,679)	
2826	Wasco County Soil-Water Conservation District	(6,172)	0	0	686	723	0	631	328	0	82	(993)	306	0	0	(687)	
2828	Deschutes Public Library District	(77,675)	0	0	8,638	5,087	0	7,941	4,129	0	101	(12,493)	2,487	0	0	(10,006)	
2829	Hubbard Rural Fire Protection District	0	0	0	0	624	0	0	0	0	310	0	310	0	0	310	
2830	Netarts-Oceanside Rural Fire Protection District	(4,345)	0	0	483	6	0	444	231	0	532	(699)	(374)	0	0	(1,073)	
2833	Boardman Rural Fire Protection District	(1,906)	0	0	212	5,171	0	195	101	0	229	(307)	2,450	0	0	2,143	
2834	Crescent Rural Fire Protection District	0	0	0	0	2,380	0	0	0	0	173	0	1,144	0	0	1,144	
2835	North Clackamas County Water Commission	(3,729)	0	0	415	911	0	381	198	0	6	(600)	466	0	0	(134)	
2837	NORCOM	(24,167)	0	0	2,688	1,231	0	2,471	1,285	0	168	(3,887)	440	0	0	(3,447)	
2838	High Desert Parks & Recreation District	(1,173)	0	0	130	10	0	120	62	0	368	(189)	(185)	0	0	(374)	
2839	North Morrow Vector Control District	(3,349)	0	0	372	0	0	342	178	0	254	(538)	(679)	0	0	(1,157)	
2840	Cannon Beach Rural Fire Protection District	(2,345)	0	0	261	344	0	240	125	0	6	(377)	171	0	0	(206)	
2841	Jefferson County Soil & Water Conservation District	(1,972)	0	0	219	749	0	202	105	0	0	(317)	475	0	0	158	
2842	Tualatin Valley Water District	(105,653)	0	0	11,749	55,209	0	10,801	5,616	0	1,659	(16,993)	27,372	0	0	10,379	
2843	Yachats Rural Fire Protection District	(7,756)	0	0	862	253	0	793	412	0	253	(1,247)	0	0	0	(1,388)	
2844	Crook County Rural Fire Protection District 1	(28,599)	0	0	3,180	4,811	0	2,924	1,520	0	512	(4,600)	2,040	0	0	(2,560)	
2845	Sunrise Water Authority	(6,753)	0	0	751	14,161	0	690	359	0	892	(1,086)	6,788	0	0	5,882	
2846	Jefferson County Library District	(1,120)	0	0	125	1,182	0	114	60	0	0	(180)	668	0	0	488	
2847	Sweet Home Fire and Ambulance District	(18,716)	0	0	2,081	1,530	0	1,913	995	0	352	(3,010)	414	0	0	(2,596)	
2849	Lebanon Aquatic District	(3,943)	0	0	438	36	0	403	210	0	12	(634)	28	0	0	(606)	
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	0	0	(4)	0	0	(4)	
2851	East Umatilla County Rural Fire Protection District	(495)	0	0	55	242	0	51	26	0	0	(80)	154	0	0	74	
2852	Ochoco Irrigation District	(1,905)	0	0	212	3,736	0	195	101	0	34	(306)	1,936	0	0	1,630	
2853	Mill City Rural Fire Protection District	(1,621)	0	0	180	3	0	166	86	0	271	(261)	(144)	0	0	(405)	
2855	Harney Hospital	(77,050)	0	0	8,569	55,325	0	7,877	4,096	0	540	(12,393)	28,393	0	0	16,000	
2857	Sunriver Service District	(27,536)	0	0	3,062	4,667	0	2,815	1,464	0	77	(4,429)	2,234	0	0	(2,195)	
2858	Nesika Beach-Ophir Water District	(1,309)	0	0	146	248	0	134	70	0	21	(211)	77	0	0	(134)	
2859	South Lane County Fire and Rescue	(31,360)	0	0	3,488	5,193	0	3,206	1,667	0	68	(5,044)	2,581	0	0	(2,463)	
2860	Coos County Airport District	(3,513)	0	0	391	4,446	0	359	187	0	0	(565)	2,438	0	0	1,873	
2861	Mt Angel Fire District	(1,785)	0	0	199	6	0	183	95	0	233	(287)	(116)	0	0	(403)	
2864	Tri-City Water and Sanitary Authority	(4,867)	0	0	541	1,344	0	498	259	0	15	(783)	682	0	0	(101)	
2865	Tri-County Cooperative Weed Management Area	(1,706)	0	0	190	285	0	174	91	0	11	(274)	150	0	0	(124)	
2867	West Multnomah Soil And Water Conservation District	(7,288)	0	0	810	3,281	0	745	387	0	86	(1,172)	1,626	0	0	454	
2869	Nehalem Bay Fire & Rescue	(3,370)	0	0	375	799	0	345	179	0	8	(542)	389	0	0	(153)	
2870	Clackamas River Water Providers	(3,576)	0	0	398	21	0	366	190	0	85	(575)	(40)	0	0	(615)	
2873	Mosier Fire District	(830)	0	0	92	220	0	85	44	0	54	(134)	64	0	0	(70)	
2874	Umatilla-Morrow Radio and Data District	(3,359)	0	0	374	812	0	343	179	0	145	(540)	299	0	0	(241)	
2876	Oregon Municipal Electric Utilities Association	(1,292)	0	0	144	539	0	132	69	0	205	(208)	86	0	0	(122)	
2877	Mid-Columbia Fire And Rescue V1-801	(23,103)	0	0	2,569	7,809	0	2,362	1,228	0	141	(3,716)	3,797	0	0	81	
2878	Yamhill Fire Protection District	(752)	0	0	84	276	0	77	40	0	0	(121)	146	0	0	25	
2879	LaGrande Rural Fire Protection District	(808)	0	0	90	181	0	83	43	0	351	(130)	(22)	0	0	(152)	
2880	Oregon Health & Science University	(4,327,836)	0	0	481,290	1,109,798	0	442,431	230,046	0	22,702	(696,090)	567,679	0	0	(128,411)	
2881	Lake Chinook Fire and Rescue District	(433)	0	0	48	221	0	44	23	0	43	(70)	83	0	0	13	
2883	Lane Fire Authority	(26,728)	0	0	2,972	21,160	0	2,732	1,421	0	225	(4,299)	10,786	0	0	6,487	
2884	North Central Public Health District	(11,419)	0	0	1,270	7,413	0	1,167	607	0	598	(1,837)	3,366	0	0	1,529	
2885	Siletz Rural Fire Protection District	(2,046)	0	0	228	3	0	209	109	0	209	(329)	(120)	0	0	(449)	
2886	Idanha-Detroit Rural Fire Protection District	0	0	0	0	1,905	0	0	0	0	28	0	1,186	0	0	1,186	
2887	Umatilla County Fire District #1	(58,192)	0	0	6,471	5,988	0	5,949	3,093	0	993	(9,360)	2,091	0	0	(7,269)	
2888	Oak Lodge Water Services District	(48,157)	0	0	5,355	2,586	0	4,923	2,560	0	51	(7,746)	1,649	0	0	(6,097)	
2889	Mid-Valley Behavioral Care Network	(10,010)	0	0	1,113	5,712	0	1,023	532	0	2,276	(1,610)	800	0	0	(810)	
2890	CENTRAL CASCADES FIRE & EMS	0	0	0	0	144	0	0	0	0	40	0	39	0	0	39	
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	(3,386)	0	0	377	0	0	346	180	0	1,099	(545)	(668)	0	0	(1,213)	
2892	Lake Health District	(5,109)	0	0	568	0	0	522	272	0	2,371	(822)	(1,276)	0	0	(2,098)	
2893	Pleasant Hill Goshen Fire & Rescue	(6,105)	0	0	679	0	0	624	325	0	1,015	(982)	(605)	0	0	(1,587)	
2894	GREATER TOLEDO POOL RECREATION DISTRICT	0	0	0	0	52	0	0	0	0	15	0	14	0	0	14	
2895	WESTERN LANE FIRE AND EMS AUTHORITY	(735)	0	0	82	0	0	75	39	0	368	(118)	(193)	0	0	(311)	
2900	Clatsop Community College	(117,176)	0	0	13,031	4,631	0	11,979	6,228	0	1,767	(18,847)	538	0	0	(18,309)	
2901	Blue Mountain Community College	(257,318)	0	0	28,616	2,100	0	26,305	13,678	0	24,753	(41,387)	(11,453)	0	0	(52,840)	
2902	Treasure Valley Community College	(134,398)	0	0	14,946	12,243	0	13,739	7,144	0	0	(21,617)	6,500	0	0	(15,117)	
2903	Umpqua Community College	(161,944)	0	0	18,009	22,652	0	16,555	8,608	0	0	(28,947)	13,022	0	0	(13,025)	
2904	Lane Community College	(637,872)	0	0	70,936	131,458	0	65,209	33,936	0	0	(102,596)	69,434	0	0	(33,162)	
2905	Mt Hood Community College	(1,357,798)	0	0	150,988	14,456	0	138,806	72,174	0	308,068	(218,388)	(148,416)	0	0	(366,804)	
2906	Klamath Community College	(153,697)	0	0	17,092	0	0	15,712	8,170	0	5,967	(24,721)	(4,366)	0	0	(29,087)	
2908	Clackamas Community College	(546,727)	0	0	60,800	22,944	0	55,891	29,061	0	1,718	(87,936)	10,026	0	0	(77,910)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense							
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	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	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)
2910	Linn-Benton Community College	(460,113)	0	0	51,168	45,268	0	47,037	24,457	0	281	0	(74,005)	22,990	0	(51,015)	
2918	Portland Community College	(1,343,453)	0	0	149,403	605,264	0	137,340	71,411	0	0	0	(216,081)	320,373	0	104,292	
2919	Chemeketa Community College	(933,970)	0	0	103,865	18,217	0	95,479	49,645	0	159	0	(150,220)	8,486	0	(141,734)	
2922	Rogue Community College	(370,100)	0	0	41,158	15,437	0	37,835	19,673	0	0	0	(59,527)	8,573	0	(50,954)	
2995	Oregon Coast Community College	(95,481)	0	0	10,618	2,390	0	9,761	5,075	0	29,893	0	(15,357)	(13,828)	0	(29,185)	
2996	Columbia Gorge Community College	(90,870)	0	0	10,105	1,364	0	9,290	4,830	0	506	0	(14,616)	410	0	(14,206)	
2997	Tillamook Bay Community College	(9,234)	0	0	1,027	16,295	0	944	491	0	448	0	(1,485)	8,129	0	6,644	
2998	Southwestern Community College	(195,938)	0	0	21,790	9,102	0	20,031	10,415	0	2,807	0	(31,515)	2,550	0	(28,965)	
2999	Central Oregon Community College	(304,535)	0	0	33,867	71,621	0	31,132	16,188	0	123	0	(48,982)	37,717	0	(11,265)	
3003	Baker School District 5J	(330,258)	0	0	36,727	90	0	33,762	17,555	0	68,075	0	(53,119)	(36,009)	0	(89,128)	
3008	Huntington School District 16J	(1,907)	0	0	212	4,933	0	195	101	0	20	0	(307)	2,660	0	2,353	
3016	Burnt River High School	(649)	0	0	72	4,410	0	66	34	0	529	0	(104)	1,905	0	1,801	
3027	Pine-Eagle School District 61	(39,114)	0	0	4,350	21	0	3,999	2,079	0	5,481	0	(6,291)	(3,203)	0	(9,494)	
3037	Alsea School	(31,958)	0	0	3,554	4	0	3,267	1,699	0	4,336	0	(5,140)	(2,357)	0	(7,497)	
3039	Corvallis School District 509J	(1,294,451)	0	0	143,953	0	0	132,331	68,806	0	289,475	0	(208,200)	(153,974)	0	(362,174)	
3043	Philomath School District 17J	(278,502)	0	0	30,972	0	0	28,471	14,804	0	61,532	0	(44,794)	(33,125)	0	(77,919)	
3075	West Linn School District	(1,106,735)	0	0	123,078	379	0	113,140	58,828	0	22,599	0	(178,007)	(10,736)	0	(188,743)	
3116	Colton School District 53	(93,422)	0	0	10,399	211	0	9,550	4,966	0	16,310	0	(15,026)	(8,521)	0	(23,547)	
3122	Oregon City School District 62	(97,177)	0	0	107,568	362	0	98,874	51,410	0	74,188	0	(155,561)	(39,383)	0	(194,944)	
3160	Gladstone School District 115	(309,797)	0	0	34,462	680	0	31,670	16,467	0	55,390	0	(49,828)	(29,665)	0	(79,493)	
3179	Clatop County School District 1C	(340,045)	0	0	37,816	142	0	34,762	18,075	0	68,325	0	(54,693)	(36,040)	0	(90,733)	
3186	Jewell School District 8	(63,191)	0	0	7,027	0	0	6,460	3,359	0	12,730	0	(10,164)	(7,028)	0	(17,192)	
3187	Seaside Schools	(324,488)	0	0	36,086	318	0	33,172	17,248	0	70,212	0	(52,191)	(36,793)	0	(88,984)	
3195	Warrenton-Hammond School District	(173,301)	0	0	19,272	235	0	17,716	9,212	0	30,868	0	(27,874)	(16,277)	0	(44,151)	
3230	Vernonia School District	(104,344)	0	0	11,604	519	0	10,667	5,546	0	23,109	0	(16,783)	(11,900)	0	(28,683)	
3241	Coquille School District 8	(197,784)	0	0	21,995	0	0	20,219	10,513	0	31,993	0	(31,812)	(19,052)	0	(50,864)	
3242	Coos Bay School District 9	(373,509)	0	0	41,537	0	0	38,183	19,854	0	46,618	0	(60,075)	(25,328)	0	(85,403)	
3245	North Bend Public Schools	(343,906)	0	0	38,245	101	0	35,157	18,280	0	63,041	0	(55,314)	(33,624)	0	(88,938)	
3252	Powers School District	(27,450)	0	0	3,053	0	0	2,806	1,459	0	4,978	0	(4,415)	(2,666)	0	(7,081)	
3257	Myrtle Point School District 41	(106,077)	0	0	11,797	749	0	10,844	5,638	0	23,772	0	(17,061)	(11,980)	0	(29,041)	
3264	Bandon School District	(109,317)	0	0	12,157	107	0	11,175	5,811	0	20,348	0	(17,583)	(10,620)	0	(28,203)	
3274	Crook County School District	(525,842)	0	0	58,478	2,556	0	53,756	27,951	0	112,132	0	(84,577)	(57,811)	0	(142,388)	
3275	Port Orford-Langlois School District 2CJ	(43,347)	0	0	4,821	50	0	4,431	2,304	0	6,096	0	(6,972)	(3,432)	0	(10,404)	
3283	Brookings-Harbor School District 17C	(244,370)	0	0	27,176	308	0	24,982	12,989	0	42,794	0	(39,304)	(22,314)	0	(61,618)	
3288	Central Curry School District 1	(80,798)	0	0	8,985	586	0	8,260	4,295	0	18,239	0	(12,996)	(9,136)	0	(22,132)	
3291	Bend-La Pine Public Schools	(3,194,226)	0	0	355,223	0	0	326,543	169,789	0	682,080	0	(513,760)	(361,742)	0	(875,502)	
3296	Sisters School District	(176,796)	0	0	19,661	857	0	18,074	9,398	0	32,395	0	(28,436)	(16,343)	0	(44,779)	
3307	Oakland School District	(92,459)	0	0	10,282	30	0	9,452	4,915	0	17,195	0	(14,871)	(9,557)	0	(24,428)	
3310	Roseburg Public Schools	(830,226)	0	0	92,328	0	0	84,873	44,131	0	136,625	0	(133,534)	(72,972)	0	(206,506)	
3316	Glide School District 12	(125,330)	0	0	13,938	0	0	12,812	6,662	0	22,565	0	(20,158)	(12,230)	0	(32,388)	
3318	Days Creek School District 15	(34,603)	0	0	3,848	131	0	3,537	1,839	0	6,515	0	(5,566)	(3,308)	0	(8,874)	
3319	South Umpqua School District	(180,368)	0	0	20,058	2,462	0	18,439	9,587	0	33,761	0	(29,010)	(15,560)	0	(44,570)	
3320	Camas Valley School District 21	(39,874)	0	0	4,434	41	0	4,076	2,120	0	7,662	0	(6,413)	(4,046)	0	(10,459)	
3321	North Douglas School District 22	(61,458)	0	0	6,835	0	0	6,283	3,267	0	13,959	0	(9,885)	(7,534)	0	(17,419)	
3324	Yoncalla School District 32	(41,489)	0	0	4,614	0	0	4,241	2,205	0	8,385	0	(6,673)	(3,661)	0	(10,334)	
3325	Elkton School District 34	(39,197)	0	0	4,359	0	0	4,007	2,084	0	6,443	0	(6,305)	(3,497)	0	(9,802)	
3335	Riddle School District	(65,716)	0	0	7,308	271	0	6,718	3,493	0	14,079	0	(10,570)	(7,195)	0	(17,765)	
3338	Glendale 77	(56,489)	0	0	6,282	1	0	5,775	3,003	0	12,096	0	(9,086)	(6,457)	0	(15,543)	
3349	Winston-Dillard Schools	(211,864)	0	0	23,561	0	0	21,659	11,262	0	49,229	0	(34,076)	(26,300)	0	(60,376)	
3353	Sutherlin School District 130	(59,823)	0	0	6,653	40,661	0	6,116	3,180	0	21	0	(9,622)	21,557	0	11,935	
3361	Arlington Public Schools	(25,313)	0	0	2,815	202	0	2,588	1,346	0	3,045	0	(4,071)	(1,397)	0	(5,468)	
3364	Condon Admin School District 25J	(24,838)	0	0	2,762	105	0	2,539	1,320	0	5,578	0	(3,995)	(2,832)	0	(6,827)	
3370	Prairie City School District 4	(39,930)	0	0	4,441	187	0	4,082	2,123	0	10,549	0	(6,422)	(5,504)	0	(11,926)	
3372	Monument School District 8	(22,719)	0	0	2,527	57	0	2,323	1,208	0	6,774	0	(3,654)	(3,499)	0	(7,153)	
3375	Dayville School District 16J	(14,555)	0	0	1,619	193	0	1,488	774	0	2,491	0	(2,341)	(1,177)	0	(3,518)	
3376	Long Creek Schools	(13,915)	0	0	1,547	15	0	1,423	740	0	2,823	0	(2,238)	(1,551)	0	(3,789)	
3394	Crane Elementary School	(6,758)	0	0	752	2,212	0	691	359	0	444	0	(1,087)	715	0	(372)	
3395	Pine Creek School	0	0	0	373	0	0	0	0	0	1	0	0	198	0	198	
3396	Diamond School District 7	(273)	0	0	30	268	0	28	15	0	1	0	(44)	106	0	62	
3397	Suntex School District	0	0	0	789	0	0	0	0	0	3	0	0	439	0	439	
3398	Drewsey School	(43)	0	0	5	596	0	4	2	0	47	0	(7)	281	0	274	
3399	Frenchglen School District	(1,540)	0	0	171	66	0	157	82	0	10	0	(248)	39	0	(209)	
3405	Fields-Trout Creek 33	(1,298)	0	0	144	647	0	133	69	0	5	0	(209)	344	0	135	
3407	Crane Union High School	(4,629)	0	0	515	2,972	0	473	246	0	7	0	(744)	1,692	0	948	
3409	Hood River County School District	(935,400)	0	0	104,024	0	0	95,625	49,721	0	221,619	0	(150,450)	(118,318)	0	(268,768)	
3414	Phoenix-Talent School District	(417,540)	0	0	46,434	724	0	42,685	22,194	0	94,478	0	(67,157)	(49,319)	0	(116,476)	
3415	Ashland Public Schools	(491,922)	0	0	54,706	0	0	50,289	26,148	0	92,223	0	(79,121)	(49,500)	0	(128,621)	
3416	Central Point School District 6	(501,490)	0	0	55,770	0	0	51,267	26,657	0	5,937	0	(80,860)	(6,695)	0	(86,355)	
3417	Eagle Point School District 9	(657,465)	0	0	73,115	0	0	67,212	34,948	0	142,791	0	(105,747)	(75,386)	0	(181,133)	
3424	Rogue River School District	(97,988)	0	0	10,897	0	0	10,017	5,209	0	7,955	0	(15,760)	(4,270)	0	(20,030)	
3432	Prospect School District	(11,016)	0	0	1,225	6,741	0	1,126	586	0	129	0	(1,772)	3,474	0	1,702	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	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	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)	
3439	Butte Falls School District	(44,983)	0	0	5,002	0	0	4,599	2,391	0	9,232	0	(7,235)	(5,102)	0	(12,337)	
3440	Pinehurst School	(1,792)	0	0	199	401	0	183	95	0	38	0	(288)	180	0	(108)	
3445	Culver School District 4	(113,447)	0	0	12,616	24	0	11,598	6,030	0	21,532	0	(18,247)	(11,427)	0	(29,674)	
3446	Ashwood School	0	0	0	0	401	0	0	0	0	8	0	0	200	0	200	
3447	Madras School District	(628,297)	0	0	69,872	782	0	64,230	33,397	0	138,173	0	(101,055)	(72,295)	0	(173,350)	
3451	Black Butte School District	(4,720)	0	0	525	0	0	482	251	0	553	0	(759)	(332)	0	(1,091)	
3454	Grants Pass School District	(1,233,097)	0	0	137,130	0	0	126,058	65,545	0	268,781	0	(198,332)	(142,598)	0	(340,930)	
3456	Klamath County School District	(1,426,788)	0	0	158,670	76	0	145,859	75,841	0	364,055	0	(229,485)	(193,120)	0	(422,605)	
3457	Klamath Falls City Schools	(542,857)	0	0	60,370	140	0	55,496	28,856	0	108,137	0	(87,313)	(57,109)	0	(144,422)	
3461	Lake County School District 7	(135,988)	0	0	15,123	68	0	13,902	7,228	0	27,074	0	(21,872)	(14,359)	0	(36,231)	
3462	Paisley School District	(25,789)	0	0	2,868	0	0	2,636	1,371	0	3,220	0	(4,148)	(1,780)	0	(5,928)	
3463	North Lake School District 14	(44,753)	0	0	4,977	0	0	4,575	2,379	0	9,231	0	(7,198)	(4,923)	0	(12,121)	
3464	Plush School District	(1,647)	0	0	183	147	0	168	88	0	8	0	(265)	70	0	(195)	
3465	Adel School District 21	(2,223)	0	0	247	31	0	227	118	0	292	0	(358)	(130)	0	(488)	
3470	Pleasant Hill School District	(142,291)	0	0	15,824	0	0	14,546	7,563	0	27,238	0	(22,886)	(14,533)	0	(37,419)	
3473	Eugene School District 4J	(1,813,295)	0	0	201,653	34,846	0	185,371	96,386	0	587	0	(291,651)	15,074	0	(276,577)	
3487	Springfield School District 19	(1,879,149)	0	0	208,976	1,050	0	192,104	99,886	0	376,390	0	(302,243)	(192,692)	0	(494,935)	
3494	Fern Ridge School District	(214,266)	0	0	23,828	4,870	0	21,904	11,359	0	53,171	0	(34,463)	(24,401)	0	(58,864)	
3498	Mapleton School District	(43,826)	0	0	4,874	12	0	4,480	2,330	0	7,275	0	(7,049)	(4,233)	0	(11,282)	
3502	Creswell School District 40	(229,328)	0	0	25,503	0	0	23,444	12,190	0	50,857	0	(36,885)	(27,225)	0	(64,110)	
3506	South Lane School District	(520,490)	0	0	57,883	0	0	53,209	27,667	0	96,776	0	(83,716)	(51,932)	0	(135,648)	
3510	Bethel School District	(1,026,242)	0	0	114,126	2,185	0	104,912	54,550	0	239,726	0	(165,061)	(124,547)	0	(289,608)	
3517	Crow-Applegate-Lorane District 66	(45,470)	0	0	5,057	871	0	4,648	2,417	0	5,117	0	(7,313)	(1,990)	0	(9,303)	
3519	McKenzie School District	(43,414)	0	0	4,828	7	0	4,438	2,308	0	6,011	0	(6,983)	(3,463)	0	(10,446)	
3520	Junction City School District 69	(307,529)	0	0	34,200	0	0	31,438	16,347	0	73,522	0	(49,463)	(38,834)	0	(88,297)	
3522	Lowell School District	(58,293)	0	0	6,483	0	0	5,959	3,099	0	5,959	0	(9,376)	(3,695)	0	(13,071)	
3524	Oakridge School District	(106,837)	0	0	11,881	229	0	10,922	5,679	0	23,226	0	(17,184)	(12,183)	0	(29,367)	
3527	Marcola School District 79	(63,036)	0	0	7,010	0	0	6,444	3,351	0	12,023	0	(10,139)	(6,985)	0	(17,124)	
3533	Triangle Lake Schools	(54,030)	0	0	6,009	150	0	5,523	2,872	0	11,052	0	(8,690)	(5,801)	0	(14,491)	
3537	Siuslaw School District 97J	(229,574)	0	0	25,530	64	0	23,469	12,203	0	43,015	0	(36,925)	(22,587)	0	(59,512)	
3579	Lincoln County School District	(869,703)	0	0	96,718	0	0	88,909	46,229	0	189,374	0	(139,883)	(102,049)	0	(241,932)	
3615	Central Linn School District 552C	(107,183)	0	0	11,920	78	0	10,957	5,697	0	17,230	0	(17,239)	(9,392)	0	(26,631)	
3618	Sweet Home School District 55	(386,436)	0	0	42,975	0	0	39,505	20,541	0	78,071	0	(62,155)	(42,128)	0	(104,283)	
3647	Scio School District 95C	(92,888)	0	0	10,330	515	0	9,496	4,937	0	16,366	0	(14,940)	(7,656)	0	(22,596)	
3665	Santiam Canyon School District	(115,192)	0	0	12,810	0	0	11,776	6,123	0	26,464	0	(18,527)	(14,169)	0	(32,696)	
3684	Ontario School District 8C	(451,715)	0	0	50,234	0	0	46,178	24,011	0	92,634	0	(72,654)	(48,384)	0	(122,038)	
3687	Juntura Grade School	0	0	0	450	0	0	0	0	0	4	0	0	278	0	278	
3694	Nyssa School District 26	(207,579)	0	0	23,084	0	0	21,221	11,034	0	39,509	0	(33,387)	(21,222)	0	(54,609)	
3696	Annex Elementary School	(1,446)	0	0	161	4,472	0	148	77	0	175	0	(233)	2,123	0	1,890	
3707	Adrian School District 61	(56,059)	0	0	6,234	7	0	5,731	2,980	0	11,460	0	(9,017)	(6,036)	0	(15,053)	
3709	Harper School District 66	(9,082)	0	0	1,010	3,263	0	928	483	0	0	0	(1,461)	1,823	0	362	
3712	W W Jones School	0	0	0	991	0	0	0	0	0	4	0	0	520	0	520	
3729	Jefferson School District 14CJ	(150,157)	0	0	16,699	1,170	0	15,350	7,962	0	29,103	0	(24,151)	(14,277)	0	(38,428)	
3730	North Marion School District 15	(350,300)	0	0	38,966	8,271	0	35,811	18,620	0	75,947	0	(56,342)	(34,581)	0	(90,923)	
3735	Salem-Keizer Public Schools	(8,191,813)	0	0	910,995	0	0	837,441	435,435	0	1,710,242	0	(1,317,673)	(903,626)	0	(2,221,199)	
3750	St Paul School District	(76,466)	0	0	8,504	453	0	7,817	4,065	0	23,582	0	(12,299)	(11,897)	0	(24,196)	
3780	Mt. Angel School District 91	(35,798)	0	0	3,981	26,924	0	3,660	1,903	0	194	0	(5,758)	14,341	0	8,583	
3786	Woodburn School District	(1,125,373)	0	0	125,150	0	0	115,046	59,819	0	250,904	0	(181,005)	(133,788)	0	(314,793)	
3809	Morrow County Schools	(424,863)	0	0	47,248	0	0	43,433	22,584	0	96,450	0	(68,335)	(50,959)	0	(119,294)	
3818	Portland Public Schools	(5,965,902)	0	0	663,456	391,618	0	609,889	317,117	0	34,381	0	(959,557)	167,215	0	(792,342)	
3820	Parkrose School District	(566,566)	0	0	63,007	1,515	0	57,920	30,116	0	115,948	0	(91,127)	(60,399)	0	(151,526)	
3824	Reynolds School District	(2,151,220)	0	0	239,233	2,811	0	219,917	114,348	0	467,864	0	(346,003)	(245,532)	0	(591,535)	
3842	Corbett School District 39	(91,597)	0	0	10,186	10,625	0	9,364	4,869	0	77	0	(14,732)	5,487	0	(9,245)	
3843	David Douglas School District	(2,425,608)	0	0	269,747	2,355	0	247,968	128,933	0	472,095	0	(390,135)	(247,582)	0	(637,717)	
3847	Riverdale School	(143,050)	0	0	15,908	1,561	0	14,624	7,604	0	29,392	0	(23,008)	(14,165)	0	(37,173)	
3850	Dallas School District	(506,723)	0	0	56,352	2,166	0	51,802	26,935	0	98,945	0	(81,501)	(50,821)	0	(132,322)	
3859	Central School District 13J	(348,108)	0	0	38,712	0	0	35,587	18,504	0	4,174	0	(55,990)	(2,534)	0	(58,524)	
3865	Perrydale School District 21	(31,189)	0	0	3,468	384	0	3,188	1,658	0	563	0	(5,016)	(43)	0	(5,059)	
3887	Falls City School District	(23,453)	0	0	2,608	1,262	0	2,398	1,247	0	245	0	(3,772)	353	0	(3,419)	
3902	Tillamook Public Schools	(354,036)	0	0	39,372	0	0	36,193	18,819	0	69,656	0	(56,943)	(37,201)	0	(94,144)	
3920	Neah-Kah-Nie School District	(194,972)	0	0	21,682	0	0	19,932	10,364	0	38,198	0	(31,359)	(20,605)	0	(51,964)	
3927	Echo School District	(6,356)	0	0	707	14,579	0	650	338	0	26	0	(1,022)	7,650	0	6,628	
3928	Umatilla School District 6R	(46,824)	0	0	5,207	56,548	0	4,787	2,489	0	8,287	0	(7,531)	22,437	0	14,906	
3931	Pendleton School District 16R	(368,759)	0	0	41,009	319	0	37,698	19,601	0	26,637	0	(59,311)	(13,509)	0	(72,820)	
3935	Athena-Weston School District 29R]	(111,437)	0	0	12,393	0	0	11,392	5,923	0	26,434	0	(17,924)	(14,138)	0	(32,062)	
3942	Stanfield School District	(78,085)	0	0	8,684	135	0	7,983	4,151	0	15,048	0	(12,559)	(7,741)	0	(20,300)	
3944	Ukiah School	(5,871)	0	0	653	1,420	0	600	312	0	11	0	(944)	348	0	(230)	
3957	Helix School District	(5,705)	0	0	634	6,879	0	583	303	0	155	0	(818)	3,481	0	2,563	
3959	Pilot Rock School District 2R	(54,517)	0	0	6,074	228	0	5,583	2,903	0	10,341	0	(8,785)	(5,269)	0	(14,044)	
3965	La Grande Public Schools	(483,657)	0	0	53,786	46	0	49,444	25,709	0	138,215	0	(77,791)	(73,586)	0	(151,377)	
3966	Union County School District	(65,102)	0	0	7,240	140	0	6,655	3,460	0	14,638	0	(10,471)	(7,622)	0	(18,093)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense			
			Differences between Expected and Actual Experience	Changes in Assumptions	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	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)		
					0	0					0	0							0	0
3967	North Powder School District	(54,884)	0	0	6,104	0	0	5,611	2,917	0	12,106	0	(8,828)	(6,400)	0	(15,228)				
3969	Imbler School District	(61,408)	0	0	6,829	8	0	6,278	3,264	0	12,975	0	(9,877)	(6,918)	0	(16,795)				
3970	Cove School District	(56,376)	0	0	6,269	0	0	5,763	2,997	0	12,318	0	(9,068)	(6,675)	0	(15,743)				
3973	Elgin School District 23	(18,916)	0	0	2,104	10,150	0	1,934	1,005	0	55	0	(3,042)	5,176	0	2,134				
3986	Joseph School District 6	(54,544)	0	0	6,066	731	0	5,576	2,899	0	14,162	0	(8,773)	(6,766)	0	(15,539)				
3990	Wallowa School	(38,966)	0	0	4,333	39	0	3,983	2,071	0	8,105	0	(6,267)	(4,516)	0	(10,783)				
3993	Enterprise School District 21	(81,044)	0	0	9,013	878	0	8,285	4,308	0	23,719	0	(13,035)	(11,795)	0	(24,830)				
4003	Troy School District 54	(1,687)	0	0	188	0	0	172	90	0	366	0	(271)	(194)	0	(465)				
4012	Dufur Schools	(15,340)	0	0	1,706	12,399	0	1,568	815	0	297	0	(2,467)	6,224	0	3,757				
4034	Gaston Public Schools	(101,200)	0	0	11,254	503	0	10,346	5,379	0	22,073	0	(16,277)	(11,211)	0	(27,488)				
4035	Banks School District	(100,590)	0	0	11,186	658	0	10,283	5,347	0	576	0	(16,179)	(526)	0	(16,705)				
4062	Beaverton School District	(5,207,786)	0	0	579,147	30,227	0	532,387	276,819	0	15,062	0	(837,621)	(257)	0	(837,878)				
4109	Spray School District 1	(1,762)	0	0	196	3,395	0	180	94	0	168	0	(283)	1,511	0	1,228				
4114	Fossil School District 21J	(7,223)	0	0	803	3,976	0	738	384	0	0	0	(1,162)	2,496	0	1,334				
4135	Newberg School District 29Jt	(956,514)	0	0	106,372	8,451	0	97,784	50,843	0	226,302	0	(153,846)	(111,436)	0	(265,282)				
4142	McMinville Schools	(1,304,213)	0	0	145,039	343	0	133,328	69,325	0	268,974	0	(209,770)	(154,106)	0	(363,876)				
4144	Sheridan School District 48J	(124,617)	0	0	13,858	444	0	12,739	6,624	0	23,231	0	(20,043)	(11,873)	0	(31,916)				
4166	Yamhill-Carlton School District 1	(165,648)	0	0	16,421	255	0	16,934	8,305	0	36,414	0	(26,643)	(19,094)	0	(45,737)				
4219	Grant County Education Service District	(17,631)	0	0	1,802	386	0	1,802	937	0	4,555	0	(2,836)	(2,058)	0	(4,894)				
4220	Jefferson County Education Service District	(29,682)	0	0	3,301	25	0	3,034	1,578	0	5,310	0	(4,774)	(2,828)	0	(7,602)				
4222	InterMountain Education Service District	(217,646)	0	0	24,204	0	0	22,250	11,569	0	4,074	0	(35,006)	(2,988)	0	(37,994)				
4224	Wallowa County Region 18	(33,823)	0	0	3,761	0	0	3,458	1,798	0	6,174	0	(5,440)	(3,277)	0	(8,717)				
4226	North Central Education Service District	(11,863)	0	0	1,319	333	0	1,213	631	0	1,088	0	(1,908)	(232)	0	(2,140)				
4232	South Coast Education Service District Region 7	(129,940)	0	0	14,450	2,099	0	13,284	6,907	0	21,520	0	(20,900)	(9,994)	0	(30,894)				
4237	Douglas Education Service District	(242,215)	0	0	26,936	0	0	24,761	12,875	0	22,765	0	(38,958)	(12,294)	0	(51,252)				
4238	Multnomah Education Service District	(731,870)	0	0	81,390	0	0	74,818	38,902	0	137,596	0	(117,714)	(74,065)	0	(191,779)				
4252	High Desert Education Service District	(393,295)	0	0	43,738	0	0	40,206	20,906	0	77,019	0	(63,258)	(41,305)	0	(104,563)				
4254	Willamette Education Service District	(451,879)	0	0	50,252	0	0	46,195	24,020	0	63,896	0	(72,680)	(34,561)	0	(107,241)				
4258	Hermiston School District 8R	(712,341)	0	0	79,218	0	0	72,822	37,864	0	97,745	0	(114,573)	(53,015)	0	(167,588)				
4259	Clackamas Education Service District	(424,658)	0	0	47,225	0	0	43,412	22,573	0	61,292	0	(68,302)	(33,671)	0	(101,973)				
4260	Greater Albany School District 8J	(1,752,957)	0	0	194,943	0	0	179,203	93,178	0	377,548	0	(281,946)	(200,637)	0	(482,583)				
4268	Lake Oswego School District	(1,453,067)	0	0	161,593	31	0	148,546	77,238	0	329,114	0	(233,712)	(173,001)	0	(406,713)				
4270	Silver Falls School District	(719,608)	0	0	80,026	0	0	73,565	38,251	0	167,466	0	(115,742)	(88,821)	0	(204,563)				
4271	Malheur Education Service District Region 14	(11,731)	0	0	1,305	16,578	0	1,199	624	0	80	0	(1,887)	8,918	0	7,031				
4272	Linn-Benton-Lincoln Education Service District	(385,735)	0	0	42,897	0	0	39,433	20,504	0	71,777	0	(62,042)	(38,074)	0	(100,116)				
4273	Double O School District	0	0	0	556	0	0	0	0	0	24	0	0	269	0	269				
4276	Lane County Education Service District	(243,027)	0	0	27,026	317	0	24,844	12,918	0	41,888	0	(39,088)	(21,789)	0	(60,877)				
4277	Mitchell School	(4,680)	0	0	520	4,005	0	478	249	0	419	0	(753)	1,711	0	958				
4279	St Helens School District 502	(116,632)	0	0	12,970	100,680	0	11,923	6,200	0	1,607	0	(18,759)	51,473	0	32,714				
4280	Northwest Regional Education Service District	(713,143)	0	0	79,307	0	0	72,904	37,907	0	77,880	0	(114,702)	(42,831)	0	(157,533)				
4286	Southern Oregon Education Service District	(299,563)	0	0	33,314	10,259	0	30,624	15,923	0	59,090	0	(48,182)	(22,102)	0	(70,284)				
4288	Medford School District 549C	(1,210,650)	0	0	134,634	919	0	123,764	64,352	0	0	0	(194,721)	(17)	0	(194,738)				
4291	Dayton Public Schools	(192,480)	0	0	21,405	0	0	19,677	10,231	0	44,531	0	(30,959)	(23,743)	0	(54,702)				
4293	Lake County Education Service District	(12,224)	0	0	1,359	233	0	1,250	650	0	1,448	0	(1,966)	(584)	0	(2,550)				
4294	Harmey Education Service District Region XVII	(26,320)	0	0	2,927	333	0	2,691	1,399	0	3,900	0	(4,233)	(1,775)	0	(6,008)				
4295	Wasco County Education Service District	(82,178)	0	0	9,139	738	0	8,401	4,368	0	24,141	0	(13,218)	(12,255)	0	(25,473)				
4306	Amity School District	(154,654)	0	0	17,199	43	0	15,810	8,221	0	33,885	0	(24,875)	(18,794)	0	(43,669)				
4309	Scappoose School District	(342,566)	0	0	38,096	360	0	35,020	18,209	0	69,545	0	(55,098)	(36,479)	0	(91,577)				
4311	Redmond School District 2J	(1,316,532)	0	0	146,409	0	0	134,588	69,980	0	294,519	0	(211,751)	(157,153)	0	(368,904)				
4312	Reedsport School District	(86,429)	0	0	9,612	0	0	8,836	4,594	0	11,888	0	(13,901)	(6,566)	0	(20,467)				
4313	Forest Grove School District	(633,614)	0	0	70,463	34,595	0	64,774	33,680	0	1,442	0	(101,911)	15,929	0	(85,982)				
4314	Willamina School District 30J	(82,957)	0	0	9,225	9,786	0	8,481	4,410	0	2,171	0	(13,343)	3,150	0	(10,193)				
4315	John Day School District	(130,918)	0	0	14,559	1,927	0	13,384	6,959	0	39,631	0	(21,057)	(19,192)	0	(40,249)				
4316	Tigard-Tualatin School District 23J	(2,599,249)	0	0	289,057	0	0	265,719	138,163	0	605,248	0	(418,064)	(321,138)	0	(739,202)				
4317	Sherwood School District 88J	(897,228)	0	0	99,779	0	0	91,723	47,692	0	182,308	0	(144,310)	(96,986)	0	(241,296)				
4320	Rainier School District 13	(161,398)	0	0	17,949	17	0	16,500	8,579	0	33,495	0	(25,959)	(17,902)	0	(43,861)				
4321	North Clackamas School District 12	(3,428,600)	0	0	381,288	6,947	0	350,503	182,247	0	779,606	0	(551,457)	(404,820)	0	(956,277)				
4323	Estacada School District 108	(318,248)	0	0	35,392	0	0	32,534	16,916	0	61,823	0	(51,187)	(32,889)	0	(84,076)				
4324	Centennial School District 28	(1,749,791)	0	0	194,591	10,291	0	178,879	93,010	0	544,435	0	(281,437)	(278,136)	0	(559,573)				
4326	Harmey County School District 3	(149,431)	0	0	16,618	158	0	15,276	7,943	0	33,221	0	(24,035)	(17,264)	0	(41,299)				
4327	Jordan Valley School District 3	0	0	0	5,560	0	0	0	0	0	77	0	0	2,894	0	2,894				
4329	Gervais School District 1	(206,169)	0	0	22,928	503	0	21,076	10,959	0	46,834	0	(33,160)	(24,377)	0	(57,537)				
4330	Vale School District 84	(169,730)	0	0	18,875	292	0	17,351	9,022	0	33,242	0	(27,299)	(17,385)	0	(44,684)				
4331	Molalla River School District	(557,012)	0	0	61,944	332	0	56,943	29,608	0	154,982	0	(89,590)	(83,532)	0	(173,122)				
4332	Gresham-Bariow School District 10	(2,264,057)	0	0	251,781	7,405	0	231,452	120,346	0	563,606	0	(364,151)	(291,551)	0	(655,702)				
4333	Canby School District	(971,997)	0	0	108,094	96	0	99,366	51,666	0	228,464	0	(156,336)	(120,244)	0	(276,580)				
4334	Cascade School District 5	(431,113)	0	0	47,943	0	0	44,072	22,916	0	99,932	0	(69,340)	(53,210)	0	(122,550)				
4335	Milton-Freewater Unified School District 7	(333,292)	0	0	37,065	52	0	34,072	17,716	0	79,071	0	(53,607)	(41,918)	0	(95,525)				
4336	Nestucca Valley School District 101	(101,292)	0	0	11,276	449	0	10,365	5,389	0	21,415	0	(16,308)	(11,095)	0	(27,403)				
4337	Sherman County School District	(36,183)	0	0	4,024	6	0	3,699	1,923	0	6,342	0	(5,820)	(3,513)	0	(9,333)				
4338	Three Rivers U J School District	(1,138,828)	0	0	126,647	13,376	0	116,421	60,534	0	338,839	0	(183,169)	(166,770)	0	(349,939)				

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences		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	between Projected and Actual Investment Earnings			Changes in Assumptions	between Projected and Actual Investment Earnings								
4339	Lebanon Community School District	(734,231)	0	0	81,652	0	75,060	39,028	0	168,667	(118,094)	(89,600)	0	(207,694)			
4340	Monroe School District 1J	(73,940)	0	0	8,223	46	7,559	3,930	0	15,566	(11,892)	(8,175)	0	(20,067)			
4341	Hillsboro School District 1J	(4,431,307)	0	0	492,797	0	453,008	235,546	0	978,769	(712,732)	(519,271)	0	(1,232,003)			
4342	North Santiam School District 29J	(345,511)	0	0	38,424	265	35,321	18,366	0	64,320	(55,572)	(33,857)	0	(89,429)			
4343	Harrisburg School District 7	(15,725)	0	0	1,749	42,065	1,608	836	0	1,500	(2,529)	20,460	0	17,931			
4344	South Wasco County School District 1	(67,406)	0	0	7,496	759	6,891	3,583	0	19,820	(10,842)	(9,871)	0	(20,713)			
4345	Oregon Trail School District 46	(696,610)	0	0	77,469	284	71,214	37,028	0	148,906	(112,043)	(77,376)	0	(189,419)			
4346	Knappa School District 4	(69,214)	0	0	7,697	409	7,076	3,679	0	8,405	(11,132)	(4,195)	0	(15,327)			
4347	Clatskanie School District 6J	(69,305)	0	0	7,707	6,078	7,085	3,684	0	49	(11,147)	3,166	0	(7,981)			
4348	Lourdes Charter School	(2,937)	0	0	327	62	300	156	0	153	(472)	(20)	0	(492)			
4350	Ridgeline Montessori	(14,172)	0	0	1,576	1,175	1,449	753	0	94	(2,279)	542	0	(1,737)			
4351	The Village School	(6,231)	0	0	693	2	637	331	0	1,342	(1,002)	(707)	0	(1,709)			
4352	Armadillo Technical Institute	(472)	0	0	52	3,413	48	25	0	74	(76)	1,659	0	1,583			
4354	Opal Charter School	(2,234)	0	0	248	885	228	119	0	29	(359)	368	0	9			
4355	Three Rivers Charter School	(13,833)	0	0	1,538	13	1,414	735	0	385	(2,225)	(137)	0	(2,362)			
4360	Luckiamute Valley Charter School	(3,086)	0	0	343	7,267	315	164	0	152	(496)	3,630	0	3,134			
4362	Kings Valley Charter School	(667)	0	0	96	176	89	46	0	66	(139)	66	0	(73)			
4363	Multisensory Learning Academy	(27,137)	0	0	3,018	3,667	2,774	1,442	0	373	(4,365)	1,580	0	(2,785)			
4365	Mitch Charter School	(9,649)	0	0	1,073	1,831	986	513	0	7	(1,552)	(358)	0	(1,910)			
4366	Sand Ridge Charter School	(731)	0	0	81	9,970	75	39	0	285	(118)	5,004	0	4,886			
4367	Arthur Academy Charter School	(48,709)	0	0	5,417	7,725	4,980	2,589	0	117	(7,834)	3,770	0	(4,064)			
4369	Trillium Charter School	(39,481)	0	0	4,391	86	4,036	2,099	0	11,017	(6,350)	(5,850)	0	(12,200)			
4370	Howard Street Charter School, Inc.	(5,868)	0	0	653	698	600	312	0	79	(944)	301	0	(643)			
4371	The Lighthouse School	(39,520)	0	0	4,395	11	4,040	2,101	0	12,640	(6,356)	(6,749)	0	(13,105)			
4373	Sheridan Japanese School Foundation	(977)	0	0	109	2,106	100	52	0	12	(157)	1,131	0	974			
4374	Ione School District	(42,455)	0	0	4,721	17	4,340	2,257	0	8,340	(6,828)	(4,413)	0	(11,241)			
4375	Eddyville Charter School	(30,104)	0	0	3,348	40	3,077	1,600	0	7,645	(4,842)	(3,918)	0	(8,760)			
4376	Four Rivers Community School	(21,335)	0	0	2,373	1,286	2,181	1,134	0	217	(3,432)	429	0	(3,003)			
4378	Mosier Community School	(29,718)	0	0	3,305	9	3,038	1,580	0	7,172	(4,780)	(3,622)	0	(8,402)			
4379	Siletz Valley School	(18,072)	0	0	2,010	146	1,847	961	0	2,900	(2,907)	(1,345)	0	(4,252)			
4380	The Emerson School	(5,575)	0	0	620	1,435	570	296	0	22	(897)	725	0	(172)			
4381	North Wasco County School District 21	(521,036)	0	0	57,943	0	53,265	27,696	0	114,456	(83,803)	(61,605)	0	(145,408)			
4382	Self Enhancement Inc	0	0	0	0	66	0	0	0	0	0	164	0	164			
4383	City View Charter School	(8,047)	0	0	895	2,058	823	428	0	14	(1,294)	1,032	0	(262)			
4386	Nixyaawii Community School	(3,071)	0	0	341	3,458	314	163	0	323	(494)	1,493	0	999			
4388	West Lane Tech	(4,775)	0	0	531	2,140	488	254	0	203	(768)	890	0	122			
4390	Oregon Connections Academy	(137,107)	0	0	15,247	16,259	14,016	7,288	0	2,233	(22,052)	6,344	0	(15,618)			
4392	Eagleridge High School	(18,758)	0	0	2,086	5	1,918	997	0	2,243	(3,017)	(1,347)	0	(4,364)			
4393	Cascade Heights Public Charter School	(10,862)	0	0	1,208	1,745	1,110	577	0	217	(1,747)	758	0	(989)			
4395	Siletz Valley Early College Academy	(6,441)	0	0	716	1	658	342	0	426	(1,036)	(246)	0	(1,282)			
4396	Sweet Home Charter School	0	0	0	0	4,691	0	0	0	0	0	2,571	0	2,571			
4397	Springwater Environmental Sciences School	(12,643)	0	0	1,406	1,076	1,292	672	0	163	(2,033)	400	0	(1,633)			
4400	Phoenix School	(6,602)	0	0	734	1,697	675	351	0	14	(1,062)	862	0	(200)			
4401	Ballston Community School	(2,425)	0	0	270	476	248	129	0	0	(390)	321	0	(69)			
4402	Sage Community School	0	0	0	1,994	0	0	0	0	45	0	1,012	0	1,012			
4403	Portland Village School	(43,931)	0	0	4,885	1,129	4,491	2,335	0	14,480	(7,086)	(6,627)	0	(13,693)			
4404	Alliance Charter Academy	(25,423)	0	0	2,827	1,318	2,599	1,351	0	9	(4,089)	659	0	(3,430)			
4405	Forest Grove Community School	(9,396)	0	0	1,045	2,598	961	499	0	145	(1,511)	1,235	0	(276)			
4407	Madrone Trail Public Charter School	(5,311)	0	0	591	4,873	543	282	0	41	(854)	2,368	0	1,514			
4408	Muddy Creek Charter School	(8,370)	0	0	931	0	856	445	0	671	(1,346)	(408)	0	(1,754)			
4409	Southwest Charter School	(7,402)	0	0	823	2,581	757	393	0	36	(1,191)	1,298	0	107			
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	(188)	0	(188)			
4411	Sherwood Charter School	(14,901)	0	0	1,657	0	1,523	792	0	1,156	(2,397)	(667)	0	(3,064)			
4412	Estacada Web Academy	(46,585)	0	0	5,181	0	4,762	2,476	0	5,353	(7,493)	(3,077)	0	(10,570)			
4413	Marcola Early College Academy	(7,685)	0	0	855	0	786	408	0	3,846	(1,236)	(2,024)	0	(3,260)			
4414	Marcola Web Academy	(7,407)	0	0	824	0	757	394	0	3,707	(1,191)	(1,951)	0	(3,142)			
4418	Lewis And Clark Montessori Charter School	(19,817)	0	0	2,204	5,517	2,026	1,053	0	549	(3,187)	2,434	0	(753)			
4419	Silvies River Web Academy	(20,668)	0	0	2,298	0	2,113	1,099	0	3,179	(3,324)	(1,951)	0	(5,275)			
4420	Oregon Virtual Academy	(29,481)	0	0	3,278	25,873	3,014	1,567	0	1,534	(4,742)	12,231	0	7,489			
4422	Redmond Proficiency Academy	(85,801)	0	0	9,542	0	8,771	4,561	0	15,829	(13,800)	(8,637)	0	(22,437)			
4423	Molalla River Academy	(21,543)	0	0	2,396	151	2,202	1,145	0	4,639	(3,465)	(2,332)	0	(5,797)			
4424	The Ivy School	(18,275)	0	0	2,032	224	1,868	971	0	2,178	(2,939)	(910)	0	(3,849)			
4429	Clackamas Web Academy	(341)	0	0	38	8	35	18	0	64	(55)	(28)	0	(83)			
4430	Clackamas Charter Alliance 2	(1,869)	0	0	208	18	191	99	0	258	(301)	(123)	0	(424)			
4432	Renaissance Public Academy	(3,794)	0	0	422	1,488	388	202	0	151	(610)	652	0	42			
4433	Powell Butte Community Charter School	(26,011)	0	0	2,893	0	2,659	1,383	0	5,466	(4,184)	(2,963)	0	(7,147)			
4434	Logos Public Charter School	(29,593)	0	0	3,291	11,074	3,025	1,573	0	3,861	(4,780)	2,930	0	(1,850)			
4435	Sunny Wolf Charter School	(1,870)	0	0	208	4,521	191	98	0	172	(301)	2,236	0	1,925			
4436	Academy Of Arts & Academics	0	0	0	1,976	0	0	0	0	34	0	1,703	0	1,703			
4437	Center for Advance Learning	(27,770)	0	0	3,088	87	2,839	1,476	0	6,416	(4,467)	(3,279)	0	(7,746)			
4440	Sheridan Allprep Academy	(17,340)	0	0	1,928	0	1,773	922	0	4,187	(2,789)	(2,252)	0	(5,041)			

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2020 Measurement Date (MD)

Total for all entities		(203,760,218)	0	0	22,659,761	28,676,951	0	20,830,205	10,830,873	0	28,676,959	0	(32,772,836)	16	0	(32,772,820)	
		Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense			
		Differences between Expected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Differences between Expected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Amortization of Employer-Specific Change in Proportion		Amortization of Employer-Specific Differences in Contributions	
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Changes in Assumptions	Changes in Employer Proportion	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Changes in Assumptions	Changes in Employer Proportion	Employer Share of Collective Expense/(Income)	Employer Share of Collective Expense/(Income)	Employer Share of Collective Expense/(Income)	Employer Total Expense/(Income)		
4441	Baker Web Academy	(27,157)	0	0	3,020	46,594	0	2,776	1,444	0	5,214	(4,368)	19,552	0	15,184		
4443	Knova Learning Oreogn	(12,301)	0	0	1,368	2,717	0	1,258	654	0	2	(1,978)	1,360	0	(618)		
4444	Bennett Pearson Academy, Inc.	(20,210)	0	0	2,248	0	0	2,066	1,074	0	5,658	(3,251)	(3,078)	0	(6,329)		
4446	Coburg Community Charter School	(21,606)	0	0	2,403	189	0	2,209	1,148	0	3,552	(3,475)	(1,651)	0	(5,126)		
4447	Arco Iris Spanish Immersion Charter School	(26,346)	0	0	2,930	0	0	2,693	1,400	0	4,079	(4,237)	(2,326)	0	(6,563)		
4448	Gresham Barlow Web Academy	(46,104)	0	0	5,127	0	0	4,713	2,451	0	8,863	(7,415)	(5,025)	0	(12,440)		
4449	Mosier Middle School	0	0	0	0	1	0	0	0	0	0	0	(139)	0	(139)		
4450	Sauvie Island Academy	(34,263)	0	0	3,810	180	0	3,503	1,821	0	8,811	(5,511)	(4,528)	0	(10,039)		
4451	River's Edge Academy Charter School	(2,222)	0	0	247	4,818	0	227	118	0	349	(357)	2,177	0	1,820		
4452	South Columbia Family School	0	0	0	0	1,651	0	0	0	0	20	0	863	0	863		
4453	Woodland Educational Initiative	(6,852)	0	0	762	2,342	0	701	364	0	218	(1,102)	940	0	(162)		
4454	Le Monde Immersion Charter School	(10,205)	0	0	1,135	3,313	0	1,043	542	0	177	(1,641)	1,572	0	(69)		
4455	Hope Chinese Charter School	(10,398)	0	0	1,156	5,842	0	1,063	553	0	790	(1,672)	2,337	0	665		
4456	Insight School of Oregon Charter	(24,867)	0	0	2,765	32	0	2,542	1,322	0	3,940	(4,000)	(2,196)	0	(6,196)		
4457	Oregon Virtual Education East	(1,399)	0	0	156	0	0	143	74	0	33	(225)	(17)	0	(242)		
4458	Oregon Virtual Education West	(1,399)	0	0	156	0	0	143	74	0	33	(225)	(17)	0	(242)		
4459	Crater Lake Charter Academy	(22,256)	0	0	2,475	35	0	2,275	1,183	0	4,407	(3,580)	(2,292)	0	(5,872)		
4460	Kairos Pdx	0	0	0	0	9,196	0	0	0	0	1,129	0	3,877	0	3,877		
4461	Mountain View Academy	0	0	0	0	50	0	0	0	0	0	0	(95)	0	(95)		
4462	Bend International School	(21,449)	0	0	2,385	0	0	2,193	1,140	0	4,309	(3,450)	(2,236)	0	(5,686)		
4463	Dallas Community School-Community Innovation Partners	(11,428)	0	0	1,271	223	0	1,168	607	0	2,858	(1,838)	(1,288)	0	(3,126)		
4464	The Valley School Of Southern Oregon	(726)	0	0	81	2,525	0	74	39	0	200	(117)	1,179	0	1,062		
4465	Bridge Educational Foundation	(1,661)	0	0	185	674	0	170	88	0	8	(267)	431	0	164		
4467	Cannon Beach Academy	(3,096)	0	0	344	253	0	316	165	0	183	(498)	(93)	0	(591)		
4468	Frontier Charter Academy	(13,973)	0	0	1,554	3,136	0	1,428	743	0	1,854	(2,247)	(220)	0	(2,467)		
4469	Desert Sky Montessori	(3,030)	0	0	337	2,616	0	310	161	0	1,061	(487)	396	0	(91)		
4470	Oregon Family School	(6,704)	0	0	746	0	0	685	356	0	1,533	(1,078)	(1,080)	0	(2,158)		
4471	Wahtonka Community School	(5,450)	0	0	606	0	0	557	290	0	1,825	(877)	(1,097)	0	(1,974)		
4472	Valley Inquiry Charter School	(3,921)	0	0	436	0	0	401	208	0	1,962	(631)	(1,032)	0	(1,663)		
4479	Harmony Academy	(503)	0	0	56	0	0	51	27	0	252	(81)	(132)	0	(213)		

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	30.15158736%	16.48256895%	(193,236,093)	(37,609,628)	21,272,610	6,359,609	1,048,227	1,048,227	0	2.9	7,335,383	0
2000	Lake County	0.03839161%	0.01934757%	(193,236,093)	(37,609,628)	29,638	6,359,609	1,230	1,230	0	2.9	10,220	0
2001	Clackamas County	1.41687508%	1.26070000%	(193,236,093)	(37,609,628)	243,050	6,359,609	80,176	80,176	0	2.9	83,810	0
2002	Curry County	0.04329370%	0.02830457%	(193,236,093)	(37,609,628)	23,327	6,359,609	1,800	1,800	0	2.9	8,044	0
2003	Douglas County	0.23624439%	0.13151736%	(193,236,093)	(37,609,628)	162,983	6,359,609	8,364	8,364	0	2.9	56,201	0
2004	Harney County	0.04276991%	0.03244508%	(193,236,093)	(37,609,628)	16,068	6,359,609	2,063	2,063	0	2.9	5,541	0
2005	Jackson County	0.45096879%	0.14083130%	(193,236,093)	(37,609,628)	482,656	6,359,609	8,956	8,956	0	2.9	166,433	0
2006	Jefferson County	0.06100220%	0.03959064%	(193,236,093)	(37,609,628)	33,322	6,359,609	2,518	2,518	0	2.9	11,490	0
2007	Klamath County	0.03503467%	0.01933358%	(193,236,093)	(37,609,628)	24,435	6,359,609	1,230	1,230	0	2.9	8,426	0
2008	Lane County	0.92028994%	0.27762933%	(193,236,093)	(37,609,628)	1,000,150	6,359,609	17,656	17,656	0	2.9	344,879	0
2009	Marion County	0.80475418%	0.46815945%	(193,236,093)	(37,609,628)	523,831	6,359,609	29,773	29,773	0	2.9	180,631	0
2011	Washington County	1.37667161%	0.82893273%	(193,236,093)	(37,609,628)	852,426	6,359,609	52,717	52,717	0	2.9	293,940	0
2012	Grant County	0.03263206%	0.02828492%	(193,236,093)	(37,609,628)	6,765	6,359,609	1,799	1,799	0	2.9	2,333	0
2013	Umatilla County	0.15287432%	0.13330269%	(193,236,093)	(37,609,628)	30,458	6,359,609	8,478	8,478	0	2.9	10,503	0
2014	Linn County	0.36669232%	0.14243077%	(193,236,093)	(37,609,628)	349,010	6,359,609	9,058	9,058	0	2.9	120,348	0
2015	Yamhill County	0.28078791%	0.16799964%	(193,236,093)	(37,609,628)	175,529	6,359,609	10,684	10,684	0	2.9	60,527	0
2016	Sherman County	0.02475305%	0.02347157%	(193,236,093)	(37,609,628)	1,994	6,359,609	1,493	1,493	0	2.9	688	0
2017	Columbia County	0.10680879%	0.08894383%	(193,236,093)	(37,609,628)	27,803	6,359,609	5,656	5,656	0	2.9	9,587	0
2018	Coos County	0.15566519%	0.14184551%	(193,236,093)	(37,609,628)	21,507	6,359,609	9,021	9,021	0	2.9	7,416	0
2020	Wasco County	0.06159417%	0.05177221%	(193,236,093)	(37,609,628)	15,286	6,359,609	3,293	3,293	0	2.9	5,271	0
2021	Baker County	0.05306056%	0.03681594%	(193,236,093)	(37,609,628)	25,280	6,359,609	2,341	2,341	0	2.9	8,717	0
2022	Gilliam County	0.02078131%	0.01218628%	(193,236,093)	(37,609,628)	13,376	6,359,609	775	775	0	2.9	4,612	0
2027	Deschutes County	0.65729371%	0.59129689%	(193,236,093)	(37,609,628)	102,709	6,359,609	37,604	37,604	0	2.9	35,417	0
2035	Hood River County	0.06898753%	0.04914783%	(193,236,093)	(37,609,628)	30,875	6,359,609	3,126	3,126	0	2.9	10,647	0
2036	Clatsop County	0.14934003%	0.19413379%	(193,236,093)	(37,609,628)	(69,711)	6,359,609	12,346	12,346	0	2.9	(24,038)	0
2037	Polk County	0.18191828%	0.15228373%	(193,236,093)	(37,609,628)	46,120	6,359,609	9,685	9,685	0	2.9	15,903	0
2038	Multnomah County	2.02879994%	11.98700323%	(193,236,093)	(37,609,628)	(15,497,600)	6,359,609	762,327	762,327	0	2.9	(5,344,000)	0
2039	Malheur County	0.07461381%	0.06752632%	(193,236,093)	(37,609,628)	11,030	6,359,609	4,294	4,294	0	2.9	3,803	0
2040	Benton County	0.27632288%	0.15549038%	(193,236,093)	(37,609,628)	188,047	6,359,609	9,889	9,889	0	2.9	64,844	0
2042	Josephine County	0.17297782%	0.05810892%	(193,236,093)	(37,609,628)	178,766	6,359,609	3,696	3,696	0	2.9	61,643	0
2043	Lincoln County	0.04468549%	0.02645446%	(193,236,093)	(37,609,628)	28,372	6,359,609	1,682	1,682	0	2.9	9,783	0
2044	Crook County	0.01714185%	0.01010974%	(193,236,093)	(37,609,628)	10,944	6,359,609	643	643	0	2.9	3,774	0
2050	Wallowa County	0.00299200%	0.00047440%	(193,236,093)	(37,609,628)	3,918	6,359,609	30	30	0	2.9	1,351	0
2099	State Judiciary	0.27561683%	0.31377385%	(193,236,093)	(37,609,628)	(59,382)	6,359,609	19,955	19,955	0	2.9	(20,477)	0
2100	City of Roseburg	0.10369451%	0.10633688%	(193,236,093)	(37,609,628)	(4,112)	6,359,609	6,763	6,763	0	2.9	(1,418)	0
2101	City of Salem	0.84103315%	0.55294705%	(193,236,093)	(37,609,628)	448,338	6,359,609	35,165	35,165	0	2.9	154,599	0
2102	City of Medford	0.38203016%	0.24950229%	(193,236,093)	(37,609,628)	206,249	6,359,609	15,867	15,867	0	2.9	71,120	0
2103	City of Albany	0.29870783%	0.26544509%	(193,236,093)	(37,609,628)	51,766	6,359,609	16,881	16,881	0	2.9	17,850	0
2104	City of Ashland	0.18119060%	0.11355525%	(193,236,093)	(37,609,628)	105,259	6,359,609	7,222	7,222	0	2.9	36,296	0
2105	City of Astoria	0.06031255%	0.02803443%	(193,236,093)	(37,609,628)	50,233	6,359,609	1,783	1,783	0	2.9	17,322	0
2106	City of Beaverton	0.38335825%	0.38005293%	(193,236,093)	(37,609,628)	5,144	6,359,609	24,170	24,170	0	2.9	1,774	0
2107	City of Bend	0.46878896%	0.30914873%	(193,236,093)	(37,609,628)	248,443	6,359,609	19,661	19,661	0	2.9	85,670	0
2109	City of Canby	0.06261724%	0.03864027%	(193,236,093)	(37,609,628)	37,314	6,359,609	2,457	2,457	0	2.9	12,867	0
2110	City of Coquille	0.01521944%	0.01097678%	(193,236,093)	(37,609,628)	6,602	6,359,609	698	698	0	2.9	2,277	0
2111	City of Eugene	1.04260797%	0.67187983%	(193,236,093)	(37,609,628)	576,952	6,359,609	42,729	42,729	0	2.9	198,949	0
2112	City Of Forest Grove	0.00845793%	0.00708188%	(193,236,093)	(37,609,628)	2,141	6,359,609	450	450	0	2.9	738	0
2113	City of Grants Pass	0.14122790%	0.08433758%	(193,236,093)	(37,609,628)	88,537	6,359,609	5,364	5,364	0	2.9	30,530	0
2114	City of Gresham	0.48409153%	0.30156477%	(193,236,093)	(37,609,628)	284,060	6,359,609	19,178	19,178	0	2.9	97,952	0
2115	City of Hillsboro	0.63611135%	0.55867051%	(193,236,093)	(37,609,628)	120,519	6,359,609	35,529	35,529	0	2.9	41,558	0
2117	City of McMinnville	0.13236308%	0.11569878%	(193,236,093)	(37,609,628)	25,934	6,359,609	7,358	7,358	0	2.9	8,943	0
2118	City of Ontario	0.02798296%	0.02676029%	(193,236,093)	(37,609,628)	1,903	6,359,609	1,702	1,702	0	2.9	656	0
2119	City of Oregon City	0.13614014%	0.13785612%	(193,236,093)	(37,609,628)	(2,671)	6,359,609	8,767	8,767	0	2.9	(921)	0
2120	City of Lake Oswego	0.25937774%	0.25664487%	(193,236,093)	(37,609,628)	4,253	6,359,609	16,322	16,322	0	2.9	1,467	0
2121	City of Portland	3.97438327%	1.19705914%	(193,236,093)	(37,609,628)	4,322,252	6,359,609	76,128	76,128	0	2.9	1,490,432	0
2122	City of Redmond	0.11366993%	0.08389447%	(193,236,093)	(37,609,628)	46,339	6,359,609	5,335	5,335	0	2.9	15,979	0
2123	City of St Helens	0.04292920%	0.03946438%	(193,236,093)	(37,609,628)	5,392	6,359,609	2,510	2,510	0	2.9	1,859	0
2125	City of Vernonia	0.00647876%	0.00264655%	(193,236,093)	(37,609,628)	5,964	6,359,609	168	168	0	2.9	2,057	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2126	City of West Linn	0.08024130%	0.05037134%	(193,236,093)	(37,609,628)	46,486	6,359,609	3,203	3,203	0	2.9	16,030	0
2127	City of Cottage Grove	0.04260408%	0.01092143%	(193,236,093)	(37,609,628)	49,306	6,359,609	695	695	0	2.9	17,002	0
2128	City of Tillamook	0.01842438%	0.01447558%	(193,236,093)	(37,609,628)	6,146	6,359,609	921	921	0	2.9	2,119	0
2129	City of Sweet Home	0.00977300%	0.00919774%	(193,236,093)	(37,609,628)	896	6,359,609	585	585	0	2.9	309	0
2131	City of Drain	0.00562909%	0.00272281%	(193,236,093)	(37,609,628)	4,523	6,359,609	173	173	0	2.9	1,560	0
2132	Eugene Water & Electric Board	0.40890071%	0.10230739%	(193,236,093)	(37,609,628)	477,140	6,359,609	6,506	6,506	0	2.9	164,531	0
2135	McMinnville Water & Light Department	0.04619607%	0.02964946%	(193,236,093)	(37,609,628)	25,751	6,359,609	1,886	1,886	0	2.9	8,880	0
2138	City of Hood River	0.04491788%	0.01701079%	(193,236,093)	(37,609,628)	43,431	6,359,609	1,082	1,082	0	2.9	14,976	0
2139	City of Reedsport	0.01447506%	0.00788948%	(193,236,093)	(37,609,628)	10,249	6,359,609	502	502	0	2.9	3,534	0
2140	City of Lebanon	0.05469207%	0.08379886%	(193,236,093)	(37,609,628)	(45,298)	6,359,609	5,329	5,329	0	2.9	(15,620)	0
2142	City of Sherwood	0.06904275%	0.04252777%	(193,236,093)	(37,609,628)	41,265	6,359,609	2,705	2,705	0	2.9	14,229	0
2143	City of Oakland	0.00135349%	0.00038965%	(193,236,093)	(37,609,628)	1,500	6,359,609	25	25	0	2.9	517	0
2145	City of Vale	0.00339006%	0.00317111%	(193,236,093)	(37,609,628)	341	6,359,609	202	202	0	2.9	118	0
2146	City of Prineville	0.04229782%	0.03673575%	(193,236,093)	(37,609,628)	8,656	6,359,609	2,336	2,336	0	2.9	2,985	0
2147	City of Wheeler	0.00090055%	0.00114834%	(193,236,093)	(37,609,628)	(386)	6,359,609	73	73	0	2.9	(133)	0
2148	City of Klamath Falls	0.08760296%	0.08542616%	(193,236,093)	(37,609,628)	3,387	6,359,609	5,433	5,433	0	2.9	1,168	0
2149	City of Canyonville	0.00277749%	0.00336137%	(193,236,093)	(37,609,628)	(908)	6,359,609	214	214	0	2.9	(313)	0
2150	City of Bandon	0.02045079%	0.01996475%	(193,236,093)	(37,609,628)	756	6,359,609	1,270	1,270	0	2.9	261	0
2152	City of Coos Bay	0.06774523%	0.06309523%	(193,236,093)	(37,609,628)	7,236	6,359,609	4,013	4,013	0	2.9	2,495	0
2154	City of Pendleton	0.08816688%	0.07859917%	(193,236,093)	(37,609,628)	14,890	6,359,609	4,999	4,999	0	2.9	5,134	0
2155	City of Corvallis	0.30013271%	0.26167301%	(193,236,093)	(37,609,628)	59,853	6,359,609	16,641	16,641	0	2.9	20,639	0
2157	City of Monmouth	0.03423040%	0.03924927%	(193,236,093)	(37,609,628)	(7,810)	6,359,609	2,496	2,496	0	2.9	(2,693)	0
2158	City of Milton-Freewater	0.04257546%	0.01368528%	(193,236,093)	(37,609,628)	44,961	6,359,609	870	870	0	2.9	15,504	0
2159	City of Baker City	0.03486180%	0.03132268%	(193,236,093)	(37,609,628)	5,508	6,359,609	1,992	1,992	0	2.9	1,899	0
2160	City of Hermiston	0.05892840%	0.04416482%	(193,236,093)	(37,609,628)	22,976	6,359,609	2,809	2,809	0	2.9	7,923	0
2161	City of Pilot Rock	0.00293518%	0.00268696%	(193,236,093)	(37,609,628)	387	6,359,609	171	171	0	2.9	133	0
2162	City of Clatskanie	0.00537926%	0.00297833%	(193,236,093)	(37,609,628)	3,736	6,359,609	189	189	0	2.9	1,288	0
2163	City of Milwaukie	0.09821427%	0.05242193%	(193,236,093)	(37,609,628)	71,265	6,359,609	3,334	3,334	0	2.9	24,574	0
2165	City of Cornelius	0.02469037%	0.01665606%	(193,236,093)	(37,609,628)	12,503	6,359,609	1,059	1,059	0	2.9	4,311	0
2166	City of Nyssa	0.00581383%	0.00446427%	(193,236,093)	(37,609,628)	2,100	6,359,609	284	284	0	2.9	724	0
2167	City of Athena	0.00276358%	0.00101641%	(193,236,093)	(37,609,628)	2,719	6,359,609	65	65	0	2.9	938	0
2168	City of Oakridge	0.01268847%	0.00932243%	(193,236,093)	(37,609,628)	5,238	6,359,609	593	593	0	2.9	1,806	0
2170	City of Madras	0.01926362%	0.01604627%	(193,236,093)	(37,609,628)	5,007	6,359,609	1,020	1,020	0	2.9	1,727	0
2172	City of Sandy	0.04360022%	0.03571509%	(193,236,093)	(37,609,628)	12,271	6,359,609	2,271	2,271	0	2.9	4,231	0
2174	City of Mt Angel	0.00849979%	0.00450216%	(193,236,093)	(37,609,628)	6,222	6,359,609	286	286	0	2.9	2,146	0
2175	City of Umatilla	0.01848368%	0.01857630%	(193,236,093)	(37,609,628)	(144)	6,359,609	1,181	1,181	0	2.9	(50)	0
2176	City of Scappoose	0.02243497%	0.02042091%	(193,236,093)	(37,609,628)	3,135	6,359,609	1,299	1,299	0	2.9	1,081	0
2177	City of Condon	0.00154613%	0.00285363%	(193,236,093)	(37,609,628)	(2,035)	6,359,609	181	181	0	2.9	(702)	0
2178	City of Boardman	0.01158547%	0.00967890%	(193,236,093)	(37,609,628)	2,967	6,359,609	616	616	0	2.9	1,023	0
2179	City of Estacada	0.01299017%	0.00431615%	(193,236,093)	(37,609,628)	13,499	6,359,609	274	274	0	2.9	4,655	0
2180	City of Enterprise	0.00727088%	0.00229291%	(193,236,093)	(37,609,628)	7,747	6,359,609	146	146	0	2.9	2,671	0
2181	City of Central Point	0.04629394%	0.01828949%	(193,236,093)	(37,609,628)	43,583	6,359,609	1,163	1,163	0	2.9	15,029	0
2182	City of Cascade Locks	0.00649196%	0.00227860%	(193,236,093)	(37,609,628)	6,557	6,359,609	145	145	0	2.9	2,261	0
2183	City of Myrtle Point	0.01228832%	0.01158452%	(193,236,093)	(37,609,628)	1,095	6,359,609	737	737	0	2.9	378	0
2184	City of Port Orford	0.00567064%	0.00338354%	(193,236,093)	(37,609,628)	3,560	6,359,609	215	215	0	2.9	1,228	0
2185	City of Wood Village	0.00659308%	0.00542156%	(193,236,093)	(37,609,628)	1,823	6,359,609	345	345	0	2.9	629	0
2186	City of Chiloquin	0.00194982%	0.00277942%	(193,236,093)	(37,609,628)	(1,291)	6,359,609	177	177	0	2.9	(445)	0
2187	City of Philomath	0.01512607%	0.00870242%	(193,236,093)	(37,609,628)	9,997	6,359,609	553	553	0	2.9	3,447	0
2188	City of Talent	0.01092537%	0.00646455%	(193,236,093)	(37,609,628)	6,942	6,359,609	411	411	0	2.9	2,394	0
2189	City of Willamina	0.00483741%	0.00380118%	(193,236,093)	(37,609,628)	1,612	6,359,609	242	242	0	2.9	556	0
2191	City of Huntington	0.00094320%	0.00052252%	(193,236,093)	(37,609,628)	655	6,359,609	33	33	0	2.9	226	0
2192	City of North Plains	0.00794345%	0.00502389%	(193,236,093)	(37,609,628)	4,544	6,359,609	320	320	0	2.9	1,567	0
2193	City of Heppner	0.00265531%	0.00002940%	(193,236,093)	(37,609,628)	4,086	6,359,609	2	2	0	2.9	1,409	0
2194	City of Cave Junction	0.00449806%	0.00378765%	(193,236,093)	(37,609,628)	1,106	6,359,609	241	241	0	2.9	381	0
2195	City of Metolius	0.00082170%	0.00062378%	(193,236,093)	(37,609,628)	308	6,359,609	40	40	0	2.9	106	0
2196	City of Hubbard	0.00655148%	0.00576765%	(193,236,093)	(37,609,628)	1,220	6,359,609	367	367	0	2.9	421	0
2197	City of Myrtle Creek	0.00909140%	0.00481948%	(193,236,093)	(37,609,628)	6,648	6,359,609	306	306	0	2.9	2,292	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2198	City of Carlton	0.00505896%	0.00070602%	(193,236.093)	(37,609.628)	6,774	6,359.609	45	45	0	2.9	2,336	0
2199	City of Junction City	0.02590416%	0.00779718%	(193,236.093)	(37,609.628)	28,179	6,359.609	496	496	0	2.9	9,717	0
2200	City of Wallowa	0.00149714%	0.00153956%	(193,236.093)	(37,609.628)	(66)	6,359.609	98	98	0	2.9	(23)	0
2201	City of Coburg	0.00687559%	0.00685514%	(193,236.093)	(37,609.628)	32	6,359.609	436	436	0	2.9	11	0
2202	City of Dallas	0.04922296%	0.04273580%	(193,236.093)	(37,609.628)	10,096	6,359.609	2,718	2,718	0	2.9	3,481	0
2203	City of Rockaway Beach	0.00899631%	0.00687354%	(193,236.093)	(37,609.628)	3,304	6,359.609	437	437	0	2.9	1,139	0
2204	City of Burns	0.00713672%	0.00377162%	(193,236.093)	(37,609.628)	5,237	6,359.609	240	240	0	2.9	1,806	0
2205	City of Elgin	0.00434132%	0.00392162%	(193,236.093)	(37,609.628)	653	6,359.609	249	249	0	2.9	225	0
2206	City of Weston	0.00161509%	0.00122508%	(193,236.093)	(37,609.628)	607	6,359.609	78	78	0	2.9	209	0
2207	City of Mill City	0.00226803%	0.00183455%	(193,236.093)	(37,609.628)	675	6,359.609	117	117	0	2.9	233	0
2208	City of Fairview	0.01461810%	0.00973032%	(193,236.093)	(37,609.628)	7,607	6,359.609	619	619	0	2.9	2,623	0
2209	City of Monroe	0.00134993%	0.00072096%	(193,236.093)	(37,609.628)	978	6,359.609	46	46	0	2.9	337	0
2210	City of Helix	0.00028675%	0.00079313%	(193,236.093)	(37,609.628)	(789)	6,359.609	50	50	0	2.9	(272)	0
2211	City of Jefferson	0.00341400%	0.00304736%	(193,236.093)	(37,609.628)	570	6,359.609	194	194	0	2.9	197	0
2212	Town of Lakeview	0.00818037%	0.00425278%	(193,236.093)	(37,609.628)	6,113	6,359.609	270	270	0	2.9	2,108	0
2213	City of Stanfield	0.00505789%	0.00447166%	(193,236.093)	(37,609.628)	913	6,359.609	284	284	0	2.9	315	0
2214	City of Yamhill	0.00452789%	0.00155686%	(193,236.093)	(37,609.628)	4,624	6,359.609	99	99	0	2.9	1,594	0
2215	City of Powers	0.00045363%	0.00028461%	(193,236.093)	(37,609.628)	263	6,359.609	18	18	0	2.9	91	0
2216	City of Brookings	0.02153219%	0.00955562%	(193,236.093)	(37,609.628)	18,639	6,359.609	608	608	0	2.9	6,427	0
2217	City of Sutherlin	0.02577483%	0.01351734%	(193,236.093)	(37,609.628)	19,076	6,359.609	860	860	0	2.9	6,578	0
2218	City of Prairie City	0.00175589%	0.00200170%	(193,236.093)	(37,609.628)	(383)	6,359.609	127	127	0	2.9	(132)	0
2219	City of Sheridan	0.00896257%	0.00773098%	(193,236.093)	(37,609.628)	1,917	6,359.609	492	492	0	2.9	661	0
2220	City of Garibaldi	0.00421343%	0.00132461%	(193,236.093)	(37,609.628)	4,496	6,359.609	84	84	0	2.9	1,550	0
2221	City of Sisters	0.00817729%	0.00381486%	(193,236.093)	(37,609.628)	6,789	6,359.609	243	243	0	2.9	2,341	0
2222	City of Jacksonville	0.00916033%	0.00833447%	(193,236.093)	(37,609.628)	1,285	6,359.609	530	530	0	2.9	443	0
2223	City of Cannon Beach	0.02239148%	0.00640307%	(193,236.093)	(37,609.628)	24,882	6,359.609	407	407	0	2.9	8,580	0
2224	City of Falls City	0.00185505%	0.00158154%	(193,236.093)	(37,609.628)	426	6,359.609	101	101	0	2.9	147	0
2225	City of Echo	0.00192184%	0.00377256%	(193,236.093)	(37,609.628)	(2,880)	6,359.609	240	240	0	2.9	(993)	0
2226	City of Hines	0.00316964%	0.00144427%	(193,236.093)	(37,609.628)	2,685	6,359.609	92	92	0	2.9	926	0
2228	City of Turner	0.00460257%	0.00442008%	(193,236.093)	(37,609.628)	284	6,359.609	281	281	0	2.9	98	0
2229	City of John Day	0.00669452%	0.00418328%	(193,236.093)	(37,609.628)	3,909	6,359.609	266	266	0	2.9	1,348	0
2231	City of Banks	0.00388444%	0.00174728%	(193,236.093)	(37,609.628)	3,326	6,359.609	111	111	0	2.9	1,147	0
2232	City of Joseph	0.00101178%	0.00099534%	(193,236.093)	(37,609.628)	26	6,359.609	63	63	0	2.9	9	0
2233	City of Lafayette	0.00477802%	0.00305821%	(193,236.093)	(37,609.628)	2,676	6,359.609	194	194	0	2.9	923	0
2234	City of Aumsville	0.00929644%	0.00538099%	(193,236.093)	(37,609.628)	6,093	6,359.609	342	342	0	2.9	2,101	0
2235	City of Amity	0.00224275%	0.00082364%	(193,236.093)	(37,609.628)	2,208	6,359.609	52	52	0	2.9	761	0
2236	City of Creswell	0.00926266%	0.00868921%	(193,236.093)	(37,609.628)	892	6,359.609	553	553	0	2.9	308	0
2237	City of Troutdale	0.02798150%	0.00990973%	(193,236.093)	(37,609.628)	28,124	6,359.609	630	630	0	2.9	9,698	0
2238	City of Warrenton	0.02832140%	0.01785125%	(193,236.093)	(37,609.628)	16,294	6,359.609	1,135	1,135	0	2.9	5,619	0
2240	City of Wilsonville	0.09365014%	0.08739437%	(193,236.093)	(37,609.628)	9,735	6,359.609	5,558	5,558	0	2.9	3,357	0
2241	City of Bay City	0.00405266%	0.00051245%	(193,236.093)	(37,609.628)	5,510	6,359.609	33	33	0	2.9	1,900	0
2242	City of Gaston	0.00111298%	0.00064202%	(193,236.093)	(37,609.628)	733	6,359.609	41	41	0	2.9	253	0
2244	City of Lakeside	0.00252077%	0.00175089%	(193,236.093)	(37,609.628)	1,198	6,359.609	111	111	0	2.9	413	0
2245	City of Dundee	0.00611716%	0.00620903%	(193,236.093)	(37,609.628)	(143)	6,359.609	395	395	0	2.9	(49)	0
2246	City of Merrill	0.00088303%	0.00267705%	(193,236.093)	(37,609.628)	(2,792)	6,359.609	170	170	0	2.9	(963)	0
2247	City of Malin	0.00092546%	0.00091877%	(193,236.093)	(37,609.628)	10	6,359.609	58	58	0	2.9	3	0
2248	City of Fossil	0.00077599%	0.00044877%	(193,236.093)	(37,609.628)	509	6,359.609	29	29	0	2.9	176	0
2249	City of Phoenix	0.01131231%	0.00785882%	(193,236.093)	(37,609.628)	5,374	6,359.609	500	500	0	2.9	1,853	0
2250	City of Gold Beach	0.00807913%	0.01157005%	(193,236.093)	(37,609.628)	(5,433)	6,359.609	736	736	0	2.9	(1,873)	0
2251	City of Rogue River	0.00639203%	0.00375275%	(193,236.093)	(37,609.628)	4,107	6,359.609	239	239	0	2.9	1,416	0
2252	City of Dayton	0.00364196%	0.00395323%	(193,236.093)	(37,609.628)	(484)	6,359.609	251	251	0	2.9	(167)	0
2253	Town of Butte Falls	0.00093941%	0.00000000%	(193,236.093)	(37,609.628)	1,462	6,359.609	0	0	0	2.9	504	0
2254	City of Shady Cove	0.00226470%	0.00064296%	(193,236.093)	(37,609.628)	2,524	6,359.609	41	41	0	2.9	870	0
2255	Town of Canyon City	0.00130518%	0.00036009%	(193,236.093)	(37,609.628)	1,471	6,359.609	23	23	0	2.9	507	0
2256	City of Jordan Valley	0.00070551%	0.00038823%	(193,236.093)	(37,609.628)	494	6,359.609	25	25	0	2.9	170	0
2257	City of Culver	0.00145245%	0.00146880%	(193,236.093)	(37,609.628)	(26)	6,359.609	93	93	0	2.9	(9)	0
2258	City of Adair Village	0.00201956%	0.00000000%	(193,236.093)	(37,609.628)	3,143	6,359.609	0	0	0	2.9	1,084	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2260	City of Riddle	0.00277180%	0.00268224%	(193,236,093)	(37,609,628)	139	6,359,609	171	171	0	2.9	48	0
2261	City of Waldport	0.00783034%	0.00415230%	(193,236,093)	(37,609,628)	5,724	6,359,609	264	264	0	2.9	1,974	0
2262	City of Dufur	0.00110299%	0.00128153%	(193,236,093)	(37,609,628)	(278)	6,359,609	82	82	0	2.9	(96)	0
2263	City of La Grande	0.02237838%	0.02020706%	(193,236,093)	(37,609,628)	3,379	6,359,609	1,285	1,285	0	2.9	1,165	0
2264	City of Gervais	0.00506505%	0.00309028%	(193,236,093)	(37,609,628)	3,073	6,359,609	197	197	0	2.9	1,060	0
2265	City of Westfir	0.00056077%	0.00030301%	(193,236,093)	(37,609,628)	401	6,359,609	19	19	0	2.9	138	0
2266	City of Irigon	0.00488490%	0.00271526%	(193,236,093)	(37,609,628)	3,377	6,359,609	173	173	0	2.9	1,164	0
2267	City of Independence	0.02915515%	0.03021349%	(193,236,093)	(37,609,628)	(1,647)	6,359,609	1,921	1,921	0	2.9	(568)	0
2268	City of Harrisburg	0.00720404%	0.00138483%	(193,236,093)	(37,609,628)	9,056	6,359,609	88	88	0	2.9	3,123	0
2269	City of Durham	0.00090109%	0.00050569%	(193,236,093)	(37,609,628)	615	6,359,609	32	32	0	2.9	212	0
2270	City of Lyons	0.00069466%	0.00020017%	(193,236,093)	(37,609,628)	770	6,359,609	13	13	0	2.9	266	0
2271	City of Columbia City	0.00496798%	0.00273963%	(193,236,093)	(37,609,628)	3,468	6,359,609	174	174	0	2.9	1,196	0
2272	City of Aurora	0.00202230%	0.00113796%	(193,236,093)	(37,609,628)	1,376	6,359,609	72	72	0	2.9	474	0
2273	City of Silverton	0.02680215%	0.01862363%	(193,236,093)	(37,609,628)	12,728	6,359,609	1,184	1,184	0	2.9	4,389	0
2274	City of Gold Hill	0.001161640%	0.00132602%	(193,236,093)	(37,609,628)	452	6,359,609	84	84	0	2.9	156	0
2275	City of Toledo	0.01933124%	0.01598274%	(193,236,093)	(37,609,628)	5,212	6,359,609	1,016	1,016	0	2.9	1,797	0
2276	City of Newport	0.02587288%	0.02311762%	(193,236,093)	(37,609,628)	4,288	6,359,609	1,470	1,470	0	2.9	1,479	0
2278	City of Springfield	0.29849820%	0.19551218%	(193,236,093)	(37,609,628)	160,273	6,359,609	12,434	12,434	0	2.9	55,267	0
2279	City of Keizer	0.06864685%	0.03962524%	(193,236,093)	(37,609,628)	45,165	6,359,609	2,520	2,520	0	2.9	15,574	0
2280	City of Winston	0.01193020%	0.00544829%	(193,236,093)	(37,609,628)	10,087	6,359,609	346	346	0	2.9	3,478	0
2281	City of Manzanita	0.00600268%	0.00442920%	(193,236,093)	(37,609,628)	2,449	6,359,609	282	282	0	2.9	844	0
2282	City of Eagle Point	0.00708488%	0.00432542%	(193,236,093)	(37,609,628)	4,294	6,359,609	275	275	0	2.9	1,481	0
2283	City of Maupin	0.00265662%	0.00497027%	(193,236,093)	(37,609,628)	(3,601)	6,359,609	316	316	0	2.9	(1,242)	0
2284	City of Halsey	0.00223014%	0.00169696%	(193,236,093)	(37,609,628)	829	6,359,609	108	108	0	2.9	286	0
2285	City of Veneta	0.00967396%	0.00659978%	(193,236,093)	(37,609,628)	4,784	6,359,609	420	420	0	2.9	1,650	0
2286	City of Millersburg	0.00281066%	0.00213645%	(193,236,093)	(37,609,628)	1,049	6,359,609	136	136	0	2.9	362	0
2287	City of King City	0.00393632%	0.00116076%	(193,236,093)	(37,609,628)	4,319	6,359,609	74	74	0	2.9	1,489	0
2288	City of Tualatin	0.10545040%	0.02390037%	(193,236,093)	(37,609,628)	126,913	6,359,609	1,520	1,520	0	2.9	43,763	0
2290	City of Molalla	0.02844408%	0.02026147%	(193,236,093)	(37,609,628)	12,735	6,359,609	1,289	1,289	0	2.9	4,391	0
2291	City of Florence	0.02969519%	0.01608306%	(193,236,093)	(37,609,628)	21,185	6,359,609	1,023	1,023	0	2.9	7,305	0
2292	City of North Bend	0.04071251%	0.04653085%	(193,236,093)	(37,609,628)	(9,055)	6,359,609	2,959	2,959	0	2.9	(3,122)	0
2293	City of Lowell	0.00232303%	0.00000000%	(193,236,093)	(37,609,628)	3,615	6,359,609	0	0	0	2.9	1,247	0
2294	City of Depoe Bay	0.00598480%	0.00295333%	(193,236,093)	(37,609,628)	4,718	6,359,609	188	188	0	2.9	1,627	0
2295	City of Tigard	0.06073823%	0.03449269%	(193,236,093)	(37,609,628)	40,845	6,359,609	2,194	2,194	0	2.9	14,084	0
2296	City of Happy Valley	0.03956953%	0.01889409%	(193,236,093)	(37,609,628)	32,176	6,359,609	1,202	1,202	0	2.9	11,095	0
2297	City of Rainier	0.00810556%	0.00854235%	(193,236,093)	(37,609,628)	(680)	6,359,609	543	543	0	2.9	(234)	0
2298	City of Lincoln City	0.07153686%	0.05605109%	(193,236,093)	(37,609,628)	24,100	6,359,609	3,565	3,565	0	2.9	8,310	0
2299	City of Dunes City	0.00151558%	0.00022517%	(193,236,093)	(37,609,628)	2,009	6,359,609	14	14	0	2.9	693	0
2300	City of Yachats	0.00472449%	0.00249402%	(193,236,093)	(37,609,628)	3,471	6,359,609	159	159	0	2.9	1,197	0
2301	City of Moro	0.00078052%	0.00044075%	(193,236,093)	(37,609,628)	529	6,359,609	28	28	0	2.9	182	0
2302	City of Mt. Vernon	0.00144415%	0.00097192%	(193,236,093)	(37,609,628)	735	6,359,609	62	62	0	2.9	253	0
2303	City of Woodburn	0.08149918%	0.05046883%	(193,236,093)	(37,609,628)	48,292	6,359,609	3,210	3,210	0	2.9	16,652	0
2304	City of Gladstone	0.03233891%	0.02979869%	(193,236,093)	(37,609,628)	3,954	6,359,609	1,895	1,895	0	2.9	1,363	0
2305	City of Elkton	0.00041945%	0.00055790%	(193,236,093)	(37,609,628)	(216)	6,359,609	35	35	0	2.9	(74)	0
2306	City of Imbler	0.00010436%	0.00010755%	(193,236,093)	(37,609,628)	(5)	6,359,609	7	7	0	2.9	(2)	0
2307	City of Yoncalla	0.00160366%	0.00135842%	(193,236,093)	(37,609,628)	382	6,359,609	86	86	0	2.9	132	0
2308	City of North Powder	0.00047298%	0.00028272%	(193,236,093)	(37,609,628)	296	6,359,609	18	18	0	2.9	102	0
2309	City of Gearhart	0.00526506%	0.01628748%	(193,236,093)	(37,609,628)	(17,154)	6,359,609	1,036	1,036	0	2.9	(5,915)	0
2501	Port of The Dalles	0.00176830%	0.00227828%	(193,236,093)	(37,609,628)	(793)	6,359,609	145	145	0	2.9	(273)	0
2507	Port of Astoria	0.01497446%	0.00929947%	(193,236,093)	(37,609,628)	8,832	6,359,609	591	591	0	2.9	3,046	0
2508	Multnomah Drainage	0.01813254%	0.01606624%	(193,236,093)	(37,609,628)	3,216	6,359,609	1,022	1,022	0	2.9	1,109	0
2510	Horsefly Irrigation District	0.00066365%	0.00034122%	(193,236,093)	(37,609,628)	502	6,359,609	22	22	0	2.9	173	0
2511	Grants Pass Irrigation District	0.00452495%	0.00136392%	(193,236,093)	(37,609,628)	4,919	6,359,609	87	87	0	2.9	1,696	0
2512	Port of Portland	0.68853106%	0.57850632%	(193,236,093)	(37,609,628)	171,228	6,359,609	36,791	36,791	0	2.9	59,044	0
2513	Port of Coos Bay	0.01674474%	0.00567755%	(193,236,093)	(37,609,628)	17,224	6,359,609	361	361	0	2.9	5,939	0
2515	Klamath County Fire District 1	0.04976313%	0.03132504%	(193,236,093)	(37,609,628)	28,695	6,359,609	1,992	1,992	0	2.9	9,895	0
2518	Clackamas County Housing Authority	0.02249665%	0.02449836%	(193,236,093)	(37,609,628)	(3,115)	6,359,609	1,558	1,558	0	2.9	(1,074)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2519	Home Forward	0.14722967%	0.08330245%	(193,236,093)	(37,609,628)	99,487	6,359,609	5,298	5,298	0	2.9	34,306	0
2521	League of Oregon Cities	0.01755882%	0.01713848%	(193,236,093)	(37,609,628)	654	6,359,609	1,090	1,090	0	2.9	226	0
2522	Lane Council of Governments	0.10485240%	0.04884404%	(193,236,093)	(37,609,628)	87,163	6,359,609	3,106	3,106	0	2.9	30,056	0
2526	Clatskanie PUD	0.03176824%	0.00528209%	(193,236,093)	(37,609,628)	41,220	6,359,609	336	336	0	2.9	14,214	0
2527	Deschutes Valley Water District	0.01414820%	0.01607001%	(193,236,093)	(37,609,628)	(2,991)	6,359,609	1,022	1,022	0	2.9	(1,031)	0
2528	Columbia River Fire & Rescue	0.04185959%	0.03794431%	(193,236,093)	(37,609,628)	6,093	6,359,609	2,413	2,413	0	2.9	2,101	0
2529	East Fork Irrigation District	0.00250743%	0.00254308%	(193,236,093)	(37,609,628)	(56)	6,359,609	162	162	0	2.9	(19)	0
2531	Oregon School Boards Association	0.03511035%	0.03070377%	(193,236,093)	(37,609,628)	6,858	6,359,609	1,953	1,953	0	2.9	2,365	0
2533	Owyhee Irrigation District	0.01340450%	0.00351295%	(193,236,093)	(37,609,628)	15,394	6,359,609	223	223	0	2.9	5,308	0
2536	Valley View Cemetery	0.00046461%	0.00033917%	(193,236,093)	(37,609,628)	195	6,359,609	22	22	0	2.9	67	0
2538	Clackamas Vector Control	0.00234367%	0.00137115%	(193,236,093)	(37,609,628)	1,513	6,359,609	87	87	0	2.9	522	0
2540	West Extension Irrigation District	0.00400574%	0.00236634%	(193,236,093)	(37,609,628)	2,551	6,359,609	150	150	0	2.9	880	0
2541	Jackson County Vector Control District	0.00183923%	0.00184555%	(193,236,093)	(37,609,628)	(10)	6,359,609	117	117	0	2.9	(3)	0
2542	Rainbow Water District	0.00579736%	0.00542439%	(193,236,093)	(37,609,628)	581	6,359,609	345	345	0	2.9	200	0
2545	Council of Governments	0.06528551%	0.04410853%	(193,236,093)	(37,609,628)	32,957	6,359,609	2,805	2,805	0	2.9	11,364	0
2549	Rogue River Fire District	0.01043433%	0.01115352%	(193,236,093)	(37,609,628)	(2,920)	6,359,609	709	709	0	2.9	(386)	0
2550	Nyssa Road Assessment District 2	0.00192418%	0.00148028%	(193,236,093)	(37,609,628)	691	6,359,609	94	94	0	2.9	238	0
2551	Sandy Fire Department	0.01370197%	0.00681174%	(193,236,093)	(37,609,628)	10,723	6,359,609	433	433	0	2.9	3,698	0
2552	Winston-Dillard Fire District	0.00737461%	0.00748584%	(193,236,093)	(37,609,628)	(173)	6,359,609	476	476	0	2.9	(60)	0
2553	Tangent Rural Fire Protection District	0.00146680%	0.00102852%	(193,236,093)	(37,609,628)	682	6,359,609	65	65	0	2.9	235	0
2555	Monroe Fire Department	0.00099501%	0.00130370%	(193,236,093)	(37,609,628)	(481)	6,359,609	83	83	0	2.9	(166)	0
2556	Jackson County Fire District 5	0.02613065%	0.00939995%	(193,236,093)	(37,609,628)	26,038	6,359,609	598	598	0	2.9	8,979	0
2557	Estacada Fire Department	0.01279888%	0.00421284%	(193,236,093)	(37,609,628)	13,362	6,359,609	268	268	0	2.9	4,608	0
2559	Keizer Fire Department	0.02702825%	0.01840412%	(193,236,093)	(37,609,628)	13,421	6,359,609	1,170	1,170	0	2.9	4,628	0
2561	Jefferson Rural Fire Protection District	0.00352117%	0.00478803%	(193,236,093)	(37,609,628)	(1,972)	6,359,609	304	304	0	2.9	(680)	0
2562	WyEast Fire District	0.00122494%	0.00039829%	(193,236,093)	(37,609,628)	1,286	6,359,609	25	25	0	2.9	443	0
2563	Central Oregon Irrigation District	0.01293187%	0.03185683%	(193,236,093)	(37,609,628)	(29,452)	6,359,609	2,026	2,026	0	2.9	(10,156)	0
2564	Illinois Valley Fire District	0.00548423%	0.00212702%	(193,236,093)	(37,609,628)	5,224	6,359,609	135	135	0	2.9	1,801	0
2567	Charleston Rural Fire Protection District	0.00111522%	0.00229086%	(193,236,093)	(37,609,628)	(1,830)	6,359,609	146	146	0	2.9	(631)	0
2568	Molalla Rural Fire Protection District 73	0.01334150%	0.00884315%	(193,236,093)	(37,609,628)	7,000	6,359,609	562	562	0	2.9	2,414	0
2569	Central Oregon Intergovernmental Council	0.04289215%	0.01142240%	(193,236,093)	(37,609,628)	48,975	6,359,609	726	726	0	2.9	16,888	0
2570	Port of St Helens	0.00916666%	0.00520362%	(193,236,093)	(37,609,628)	6,168	6,359,609	331	331	0	2.9	2,127	0
2571	Crystal Springs Water District	0.00474488%	0.00228945%	(193,236,093)	(37,609,628)	3,822	6,359,609	146	146	0	2.9	1,318	0
2572	Local Government Personnel Institute	0.00013488%	0.00000000%	(193,236,093)	(37,609,628)	210	6,359,609	0	0	0	2.9	72	0
2575	Jefferson County Rural Fire Protection District 1	0.00349295%	0.00252217%	(193,236,093)	(37,609,628)	1,511	6,359,609	160	160	0	2.9	521	0
2576	Depoe Bay Rural Fire Protection District	0.00774232%	0.00610918%	(193,236,093)	(37,609,628)	2,542	6,359,609	389	389	0	2.9	877	0
2579	La Pine Rural Fire Protection District	0.02233958%	0.02008410%	(193,236,093)	(37,609,628)	3,510	6,359,609	1,277	1,277	0	2.9	1,210	0
2580	Marion County Fire District 1	0.04763307%	0.02452981%	(193,236,093)	(37,609,628)	35,955	6,359,609	1,560	1,560	0	2.9	12,398	0
2581	Port of Umatilla	0.00162927%	0.00223913%	(193,236,093)	(37,609,628)	(949)	6,359,609	142	142	0	2.9	(327)	0
2582	Talent Irrigation District	0.00670978%	0.00629080%	(193,236,093)	(37,609,628)	652	6,359,609	400	400	0	2.9	225	0
2585	Rogue River Valley Irrigation District	0.00315836%	0.00221209%	(193,236,093)	(37,609,628)	1,473	6,359,609	141	141	0	2.9	508	0
2587	Tualatin Valley Irrigation District	0.00271932%	0.00054013%	(193,236,093)	(37,609,628)	3,391	6,359,609	34	34	0	2.9	1,169	0
2588	Clatskanie Rural Fire Protection District	0.01045219%	0.00904096%	(193,236,093)	(37,609,628)	2,196	6,359,609	575	575	0	2.9	757	0
2589	West Slope Water District	0.00547917%	0.00199037%	(193,236,093)	(37,609,628)	5,430	6,359,609	127	127	0	2.9	1,872	0
2590	Redmond Fire & Rescue	0.05095000%	0.03242432%	(193,236,093)	(37,609,628)	28,831	6,359,609	2,062	2,062	0	2.9	9,942	0
2592	Medford Irrigation District	0.00387146%	0.00181741%	(193,236,093)	(37,609,628)	3,196	6,359,609	116	116	0	2.9	1,102	0
2594	Metro	0.63878472%	0.35575269%	(193,236,093)	(37,609,628)	440,473	6,359,609	22,624	22,624	0	2.9	151,887	0
2595	Canby Fire District	0.02039290%	0.01514936%	(193,236,093)	(37,609,628)	8,160	6,359,609	963	963	0	2.9	2,814	0
2596	Bend Parks & Recreation	0.08134520%	0.06566473%	(193,236,093)	(37,609,628)	24,403	6,359,609	4,176	4,176	0	2.9	8,415	0
2597	Mapleton Water District	0.00073600%	0.00059485%	(193,236,093)	(37,609,628)	220	6,359,609	38	38	0	2.9	76	0
2598	Marion County Housing Authority	0.00726826%	0.00531888%	(193,236,093)	(37,609,628)	3,034	6,359,609	338	338	0	2.9	1,046	0
2599	South Suburban Sanitary District	0.00775079%	0.00428941%	(193,236,093)	(37,609,628)	5,387	6,359,609	273	273	0	2.9	1,858	0
2600	Winston-Dillard Water District	0.00386590%	0.00237688%	(193,236,093)	(37,609,628)	2,317	6,359,609	151	151	0	2.9	799	0
2601	Baker Valley Irrigation District	0.00071085%	0.00056466%	(193,236,093)	(37,609,628)	227	6,359,609	36	36	0	2.9	78	0
2602	Aumsville Rural Fire Protection District	0.00209840%	0.00162274%	(193,236,093)	(37,609,628)	740	6,359,609	103	103	0	2.9	255	0
2603	Corbett Water District	0.00201536%	0.00132587%	(193,236,093)	(37,609,628)	1,073	6,359,609	84	84	0	2.9	370	0
2604	Netarts-Oceanside Sanitary District	0.00373237%	0.00363796%	(193,236,093)	(37,609,628)	146	6,359,609	231	231	0	2.9	50	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2605	Scio Fire District	0.00115083%	0.00176976%	(193,236,093)	(37,609,628)	(963)	6,359,609	113	113	0	2.9	(332)	0
2606	West Valley Housing Authority	0.00725475%	0.01224399%	(193,236,093)	(37,609,628)	(7,765)	6,359,609	779	779	0	2.9	(2,678)	0
2607	Hoodland Fire District 74	0.01196428%	0.01533160%	(193,236,093)	(37,609,628)	(5,241)	6,359,609	975	975	0	2.9	(1,807)	0
2608	Gaston Rural Fire Protection District	0.00121839%	0.00078417%	(193,236,093)	(37,609,628)	676	6,359,609	50	50	0	2.9	233	0
2610	Turner Fire District	0.00466070%	0.00344628%	(193,236,093)	(37,609,628)	1,890	6,359,609	219	219	0	2.9	652	0
2612	Community Services Consortium	0.03991227%	0.02135257%	(193,236,093)	(37,609,628)	28,884	6,359,609	1,358	1,358	0	2.9	9,960	0
2613	Polk Soil & Water Conservation District	0.00178453%	0.00127854%	(193,236,093)	(37,609,628)	788	6,359,609	81	81	0	2.9	272	0
2617	Clean Water Services	0.34048952%	0.09927985%	(193,236,093)	(37,609,628)	375,386	6,359,609	6,314	6,314	0	2.9	129,443	0
2618	Estacada Cemetery District	0.00052250%	0.00037141%	(193,236,093)	(37,609,628)	235	6,359,609	24	24	0	2.9	81	0
2620	Jackson County Fire District 4	0.00544297%	0.00057299%	(193,236,093)	(37,609,628)	7,579	6,359,609	36	36	0	2.9	2,613	0
2623	Evans Valley Fire District 6	0.00084349%	0.00055098%	(193,236,093)	(37,609,628)	455	6,359,609	35	35	0	2.9	157	0
2624	Klamath Vector Control	0.00085153%	0.00049579%	(193,236,093)	(37,609,628)	553	6,359,609	32	32	0	2.9	191	0
2625	Port of Newport	0.00870007%	0.00566481%	(193,236,093)	(37,609,628)	4,723	6,359,609	360	360	0	2.9	1,629	0
2626	Tillamook Peoples Utility District	0.07982694%	0.07032618%	(193,236,093)	(37,609,628)	14,786	6,359,609	4,472	4,472	0	2.9	5,099	0
2628	McKenzie Fire And Rescue	0.00470119%	0.00496509%	(193,236,093)	(37,609,628)	(411)	6,359,609	316	316	0	2.9	(142)	0
2630	Sheridan Fire District	0.00288310%	0.00298556%	(193,236,093)	(37,609,628)	(159)	6,359,609	190	190	0	2.9	(55)	0
2631	Arch Cape Water-Sanitary District	0.00119477%	0.00096044%	(193,236,093)	(37,609,628)	365	6,359,609	61	61	0	2.9	126	0
2633	Port of Cascade Locks	0.00684774%	0.00342207%	(193,236,093)	(37,609,628)	5,332	6,359,609	218	218	0	2.9	1,839	0
2637	Northeast Oregon Housing Authority	0.0089836%	0.00432275%	(193,236,093)	(37,609,628)	7,121	6,359,609	275	275	0	2.9	2,456	0
2638	North Douglas County Fire and EMS	0.00322185%	0.00313243%	(193,236,093)	(37,609,628)	139	6,359,609	199	199	0	2.9	48	0
2641	Suburban East Salem Water District	0.00317083%	0.00351751%	(193,236,093)	(37,609,628)	(540)	6,359,609	224	224	0	2.9	(186)	0
2642	Dexter Rural Fire Protection District	0.00076964%	0.00046261%	(193,236,093)	(37,609,628)	478	6,359,609	29	29	0	2.9	165	0
2643	Sweet Home Cemetery	0.00141523%	0.00102050%	(193,236,093)	(37,609,628)	615	6,359,609	65	65	0	2.9	212	0
2644	Lakeside Water District	0.00171000%	0.00283933%	(193,236,093)	(37,609,628)	(1,757)	6,359,609	181	181	0	2.9	(606)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00271481%	0.00084628%	(193,236,093)	(37,609,628)	2,908	6,359,609	54	54	0	2.9	1,003	0
2646	Keno Rural Fire Protection District	0.00014213%	0.00000000%	(193,236,093)	(37,609,628)	222	6,359,609	0	0	0	2.9	77	0
2647	Crooked River Ranch Rural Fire Protection District	0.00365669%	0.00134772%	(193,236,093)	(37,609,628)	3,594	6,359,609	86	86	0	2.9	1,239	0
2648	Black Butte Ranch Rural Fire Protection District	0.00614187%	0.00356012%	(193,236,093)	(37,609,628)	4,018	6,359,609	226	226	0	2.9	1,386	0
2649	Colton Fire Department	0.00042487%	0.00278618%	(193,236,093)	(37,609,628)	(3,675)	6,359,609	177	177	0	2.9	(1,267)	0
2651	Imbler Rural Fire Protection District	0.00020175%	0.00020033%	(193,236,093)	(37,609,628)	2	6,359,609	13	13	0	2.9	1	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(193,236,093)	(37,609,628)	0	6,359,609	0	0	0	2.9	0	0
2653	Umatilla Fire Department	0.00162262%	0.00132996%	(193,236,093)	(37,609,628)	456	6,359,609	85	85	0	2.9	157	0
2657	Mid-Willamette Valley Senior Service Agency	0.12264278%	0.09431398%	(193,236,093)	(37,609,628)	44,087	6,359,609	5,998	5,998	0	2.9	15,202	0
2659	Silverton Fire District	0.00320066%	0.00684696%	(193,236,093)	(37,609,628)	(5,675)	6,359,609	435	435	0	2.9	(1,957)	0
2660	Tualatin Valley Fire & Rescue	0.59796049%	0.25122394%	(193,236,093)	(37,609,628)	539,614	6,359,609	15,977	15,977	0	2.9	186,074	0
2663	Metropolitan Area Communications Commission	0.00717758%	0.00231602%	(193,236,093)	(37,609,628)	7,566	6,359,609	147	147	0	2.9	2,609	0
2664	Applegate Valley Rural Fire Protection District 9	0.00517556%	0.00204352%	(193,236,093)	(37,609,628)	4,874	6,359,609	130	130	0	2.9	1,681	0
2669	Roseburg Urban Sanitary Authority	0.00901826%	0.00919962%	(193,236,093)	(37,609,628)	(282)	6,359,609	585	585	0	2.9	(97)	0
2671	Columbia 911 Communications District	0.01219189%	0.00845335%	(193,236,093)	(37,609,628)	5,818	6,359,609	538	538	0	2.9	2,006	0
2672	Rockwood Water PUD	0.01570806%	0.00841152%	(193,236,093)	(37,609,628)	11,356	6,359,609	535	535	0	2.9	3,916	0
2673	Port Orford Library	0.00073780%	0.00073023%	(193,236,093)	(37,609,628)	12	6,359,609	46	46	0	2.9	4	0
2674	Nestucca Rural Fire District	0.00301026%	0.00229369%	(193,236,093)	(37,609,628)	1,116	6,359,609	146	146	0	2.9	385	0
2675	Salmon Harbor-Douglas County	0.00449095%	0.00287015%	(193,236,093)	(37,609,628)	2,522	6,359,609	183	183	0	2.9	870	0
2676	Woodburn Fire District	0.01028488%	0.03981361%	(193,236,093)	(37,609,628)	(45,954)	6,359,609	2,532	2,532	0	2.9	(15,846)	0
2678	Central Oregon Regional Housing Authority	0.00876864%	0.00332945%	(193,236,093)	(37,609,628)	8,464	6,359,609	212	212	0	2.9	2,919	0
2679	Columbia River Public Utility District	0.03720018%	0.02132112%	(193,236,093)	(37,609,628)	24,712	6,359,609	1,356	1,356	0	2.9	8,521	0
2681	Cloverdale Rural Fire Protection District	0.00141710%	0.00153406%	(193,236,093)	(37,609,628)	(182)	6,359,609	98	98	0	2.9	(63)	0
2684	Parkdale Fire District	0.00136907%	0.00069014%	(193,236,093)	(37,609,628)	1,057	6,359,609	44	44	0	2.9	364	0
2685	Oregon Community College Association	0.00455095%	0.00544169%	(193,236,093)	(37,609,628)	(1,386)	6,359,609	346	346	0	2.9	(478)	0
2686	Weston Cemetery	0.00012377%	0.00011604%	(193,236,093)	(37,609,628)	12	6,359,609	7	7	0	2.9	4	0
2687	Columbia Drainage Vector Control District	0.00178263%	0.00293556%	(193,236,093)	(37,609,628)	(1,794)	6,359,609	187	187	0	2.9	(619)	0
2688	Polk County Fire District 1	0.01313698%	0.01126076%	(193,236,093)	(37,609,628)	2,920	6,359,609	716	716	0	2.9	1,007	0
2689	Redmond Area Park & Recreation District	0.00739118%	0.00619912%	(193,236,093)	(37,609,628)	1,855	6,359,609	394	394	0	2.9	640	0
2692	Siuslaw Public Library	0.00378935%	0.00328715%	(193,236,093)	(37,609,628)	781	6,359,609	209	209	0	2.9	269	0
2693	City-County Insurance Services	0.06593281%	0.05492602%	(193,236,093)	(37,609,628)	17,129	6,359,609	3,493	3,493	0	2.9	5,907	0
2694	Philomath Fire Department	0.00436163%	0.00222341%	(193,236,093)	(37,609,628)	3,328	6,359,609	141	141	0	2.9	1,148	0
2695	Washington County Consolidated Communications Agency	0.06624451%	0.03727997%	(193,236,093)	(37,609,628)	45,077	6,359,609	2,371	2,371	0	2.9	15,544	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net OPEB Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in	System Contributions for	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period	Measurement Period
2696	Stayton Fire District	0.00491485%	0.00560034%	(193,236.093)	(37,609.628)	(1,067)	6,359.609	356	356	0	2.9	(368)	0
2698	Halsey Shedd Rural Fire Protection District	0.00148450%	0.00079926%	(193,236.093)	(37,609.628)	1,066	6,359.609	51	51	0	2.9	368	0
2699	Chetco Library Board	0.00231223%	0.00130260%	(193,236.093)	(37,609.628)	1,571	6,359.609	83	83	0	2.9	542	0
2700	Lowell Rural Fire Protection District	0.00122710%	0.00064454%	(193,236.093)	(37,609.628)	907	6,359.609	41	41	0	2.9	313	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01126315%	0.00507610%	(193,236.093)	(37,609.628)	9,629	6,359.609	323	323	0	2.9	3,320	0
2702	Banks Fire District 13	0.00401769%	0.00260834%	(193,236.093)	(37,609.628)	2,193	6,359.609	166	166	0	2.9	756	0
2705	Lebanon Fire District	0.03662577%	0.01078101%	(193,236.093)	(37,609.628)	40,221	6,359.609	686	686	0	2.9	13,869	0
2707	Clatskanie Library	0.00077972%	0.00085351%	(193,236.093)	(37,609.628)	(115)	6,359.609	54	54	0	2.9	(40)	0
2709	Scappoose Public Library	0.00140384%	0.00084785%	(193,236.093)	(37,609.628)	865	6,359.609	54	865	0	2.9	298	0
2710	Klamath County Emergency Communications District	0.00694721%	0.00399128%	(193,236.093)	(37,609.628)	4,600	6,359.609	254	254	0	2.9	1,586	0
2712	Jefferson County EMS	0.00571831%	0.00457701%	(193,236.093)	(37,609.628)	1,776	6,359.609	291	291	0	2.9	612	0
2713	Port of Tillamook Bay	0.00788242%	0.00110683%	(193,236.093)	(37,609.628)	10,545	6,359.609	70	70	0	2.9	3,636	0
2714	Winchester Bay Sanitary District	0.00113650%	0.00133640%	(193,236.093)	(37,609.628)	(311)	6,359.609	85	85	0	2.9	(107)	0
2715	Jackson County Fire District 3	0.06739506%	0.04509334%	(193,236.093)	(37,609.628)	34,707	6,359.609	2,868	2,868	0	2.9	11,968	0
2716	Neskowin Water District	0.00177981%	0.00102726%	(193,236.093)	(37,609.628)	1,171	6,359.609	65	65	0	2.9	404	0
2717	Ice Fountain Water District	0.00338827%	0.00144962%	(193,236.093)	(37,609.628)	3,017	6,359.609	92	92	0	2.9	1,040	0
2718	Curry Library	0.00109851%	0.00206695%	(193,236.093)	(37,609.628)	(1,507)	6,359.609	131	131	0	2.9	(520)	0
2721	Klamath Housing Authority	0.00525291%	0.00419853%	(193,236.093)	(37,609.628)	1,640	6,359.609	267	267	0	2.9	566	0
2722	Tillamook 9-1-1	0.00608332%	0.00506352%	(193,236.093)	(37,609.628)	1,587	6,359.609	322	322	0	2.9	547	0
2724	Nehalem Bay Wastewater Agency	0.00423740%	0.00217828%	(193,236.093)	(37,609.628)	3,205	6,359.609	139	139	0	2.9	1,105	0
2725	West Valley Fire District	0.00447624%	0.01162288%	(193,236.093)	(37,609.628)	(11,122)	6,359.609	739	739	0	2.9	(3,835)	0
2726	Yamhill Communications Agency	0.00822526%	0.00453487%	(193,236.093)	(37,609.628)	5,743	6,359.609	288	288	0	2.9	1,980	0
2728	Baker County Library District	0.00511781%	0.00087317%	(193,236.093)	(37,609.628)	6,606	6,359.609	56	56	0	2.9	2,278	0
2729	Douglas County Fire District 2	0.04014226%	0.03795060%	(193,236.093)	(37,609.628)	3,411	6,359.609	2,414	2,414	0	2.9	1,176	0
2731	Canby Utility Board	0.01701250%	0.00875982%	(193,236.093)	(37,609.628)	12,843	6,359.609	557	557	0	2.9	4,429	0
2732	Umatilla County Special Library District	0.00132725%	0.00110007%	(193,236.093)	(37,609.628)	354	6,359.609	70	70	0	2.9	122	0
2733	Ward Memorial Park District	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
2734	Seal Rock Water District	0.00482800%	0.00317142%	(193,236.093)	(37,609.628)	2,578	6,359.609	202	202	0	2.9	889	0
2739	Scappoose Rural Fire Protection District	0.01938515%	0.01666140%	(193,236.093)	(37,609.628)	4,239	6,359.609	1,060	1,060	0	2.9	1,462	0
2740	Neskowin Regional Sanitary Authority	0.00176484%	0.00067331%	(193,236.093)	(37,609.628)	1,698	6,359.609	43	43	0	2.9	586	0
2741	Port of Garibaldi	0.00197473%	0.01665731%	(193,236.093)	(37,609.628)	(22,850)	6,359.609	1,059	1,059	0	2.9	(7,879)	0
2742	Amity Fire District	0.00100616%	0.00296968%	(193,236.093)	(37,609.628)	(3,056)	6,359.609	189	189	0	2.9	(1,054)	0
2743	Douglas Soil & Water Conservation District	0.00240748%	0.00395748%	(193,236.093)	(37,609.628)	(2,412)	6,359.609	252	252	0	2.9	(832)	0
2745	Clackamas County Fire District	0.30429247%	0.16615330%	(193,236.093)	(37,609.628)	214,981	6,359.609	10,567	10,567	0	2.9	74,131	0
2747	Salem Housing Authority	0.02116789%	0.01635840%	(193,236.093)	(37,609.628)	7,485	6,359.609	1,040	1,040	0	2.9	2,581	0
2749	Black Butte Ranch Police	0.00383359%	0.00516242%	(193,236.093)	(37,609.628)	(2,068)	6,359.609	328	328	0	2.9	(713)	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00195176%	0.00098292%	(193,236.093)	(37,609.628)	1,508	6,359.609	63	63	0	2.9	520	0
2753	Linn-Benton Housing Authority	0.01162856%	0.01181503%	(193,236.093)	(37,609.628)	(290)	6,359.609	751	751	0	2.9	(100)	0
2754	Western Lane Ambulance District	0.01666128%	0.01149505%	(193,236.093)	(37,609.628)	8,040	6,359.609	731	731	0	2.9	2,772	0
2757	City of Stayton	0.00865934%	0.00760424%	(193,236.093)	(37,609.628)	1,642	6,359.609	484	484	0	2.9	566	0
2758	Mohawk Valley Rural Fire District	0.00171759%	0.00086436%	(193,236.093)	(37,609.628)	1,328	6,359.609	55	55	0	2.9	458	0
2760	Knappa Svensen Burnsde Rural Fire Protection District	0.00115424%	0.00086468%	(193,236.093)	(37,609.628)	451	6,359.609	55	55	0	2.9	156	0
2761	Clackamas River Water	0.02949741%	0.02723705%	(193,236.093)	(37,609.628)	3,518	6,359.609	1,732	1,732	0	2.9	1,213	0
2763	Junction City Fire Department	0.00298474%	0.00075807%	(193,236.093)	(37,609.628)	3,466	6,359.609	48	48	0	2.9	1,195	0
2765	Green Sanitary	0.00310077%	0.00352111%	(193,236.093)	(37,609.628)	(702)	6,359.609	226	226	0	2.9	(242)	0
2766	Southwest Lincoln County Water District	0.00253077%	0.00324139%	(193,236.093)	(37,609.628)	(1,106)	6,359.609	206	206	0	2.9	(381)	0
2767	Springfield Utility Board	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
2768	Lake County Library District	0.00127630%	0.00253978%	(193,236.093)	(37,609.628)	(1,966)	6,359.609	162	162	0	2.9	(678)	0
2771	Harbor Water PUD	0.00316898%	0.00213252%	(193,236.093)	(37,609.628)	1,613	6,359.609	136	136	0	2.9	556	0
2772	Umatilla County Soil & Water District	0.00116877%	0.00000000%	(193,236.093)	(37,609.628)	1,818	6,359.609	0	0	0	2.9	627	0
2773	Housing Authority of Jackson County	0.03009019%	0.01174365%	(193,236.093)	(37,609.628)	28,552	6,359.609	747	747	0	2.9	9,846	0
2774	Oregon Trail Library District	0.00180878%	0.00065995%	(193,236.093)	(37,609.628)	1,788	6,359.609	42	42	0	2.9	617	0
2776	Rainier Cemetery District	0.00044623%	0.00025583%	(193,236.093)	(37,609.628)	296	6,359.609	16	16	0	2.9	102	0
2777	City of Newberg	0.05402873%	0.05397329%	(193,236.093)	(37,609.628)	86	6,359.609	3,432	3,432	0	2.9	30	0
2778	Mulino Water District 23	0.00067540%	0.00087238%	(193,236.093)	(37,609.628)	(307)	6,359.609	55	55	0	2.9	(106)	0
2779	Brownsville Rural Fire Protection District	0.00094185%	0.00145292%	(193,236.093)	(37,609.628)	(796)	6,359.609	92	92	0	2.9	(274)	0
2780	Nehalem Bay Health District	0.00036249%	0.00040443%	(193,236.093)	(37,609.628)	(65)	6,359.609	26	26	0	2.9	(22)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2781	North Bend Coos-Curry Housing Authority	0.00487664%	0.00000000%	(193,236.093)	(37,609.628)	7,589	6,359.609	0	0	0	2.9	2,617	0
2782	Millington Rural Fire Protection District	0.00050261%	0.00000000%	(193,236.093)	(37,609.628)	782	6,359.609	0	0	0	2.9	270	0
2783	Tillamook Fire District	0.00262554%	0.00267689%	(193,236.093)	(37,609.628)	(80)	6,359.609	170	170	0	2.9	(28)	0
2784	Eisenschmidt Pool	0.00223153%	0.00218551%	(193,236.093)	(37,609.628)	72	6,359.609	139	139	0	2.9	25	0
2785	Fern Ridge Community Library	0.00215278%	0.00024624%	(193,236.093)	(37,609.628)	2,967	6,359.609	16	16	0	2.9	1,023	0
2786	Seal Rock Rural Fire Protection District	0.00130488%	0.00092128%	(193,236.093)	(37,609.628)	597	6,359.609	59	59	0	2.9	206	0
2788	Port of Hood River	0.01523001%	0.00357648%	(193,236.093)	(37,609.628)	18,136	6,359.609	227	227	0	2.9	6,254	0
2789	Farmers Irrigation District	0.00487539%	0.00298053%	(193,236.093)	(37,609.628)	2,949	6,359.609	190	190	0	2.9	1,017	0
2790	Silver Falls Library District	0.00500768%	0.00429492%	(193,236.093)	(37,609.628)	1,109	6,359.609	273	273	0	2.9	382	0
2792	North Wasco County Parks And Recreation District	0.00230431%	0.00223960%	(193,236.093)	(37,609.628)	101	6,359.609	142	142	0	2.9	35	0
2793	North Lincoln Fire & Rescue District 1	0.01428874%	0.00861468%	(193,236.093)	(37,609.628)	8,830	6,359.609	548	548	0	2.9	3,045	0
2794	Siuslaw Rural Fire Protection District 1	0.00695386%	0.00343622%	(193,236.093)	(37,609.628)	5,474	6,359.609	219	219	0	2.9	1,888	0
2796	West Side Rural Fire Protection District	0.00182357%	0.00087207%	(193,236.093)	(37,609.628)	1,481	6,359.609	55	55	0	2.9	511	0
2797	Vernonia Fire	0.00122972%	0.00086106%	(193,236.093)	(37,609.628)	573	6,359.609	55	55	0	2.9	198	0
2798	Fairview Water District	0.00080769%	0.00045946%	(193,236.093)	(37,609.628)	542	6,359.609	29	29	0	2.9	187	0
2799	Sublimity Fire District	0.00128142%	0.00094707%	(193,236.093)	(37,609.628)	520	6,359.609	60	60	0	2.9	179	0
2801	Coburg Rural Fire Protection District	0.00230318%	0.00180907%	(193,236.093)	(37,609.628)	769	6,359.609	115	115	0	2.9	265	0
2802	Rural Road Assessment District 3	0.00173281%	0.00087301%	(193,236.093)	(37,609.628)	1,338	6,359.609	56	56	0	2.9	461	0
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
2804	Aurora Rural Fire Protection District	0.00339506%	0.00079329%	(193,236.093)	(37,609.628)	4,049	6,359.609	50	50	0	2.9	1,396	0
2806	Multnomah County Rural Fire Protection District 14	0.00019391%	0.00012642%	(193,236.093)	(37,609.628)	105	6,359.609	8	8	0	2.9	36	0
2809	Juntura Road District 4	0.00000000%	0.00117303%	(193,236.093)	(37,609.628)	(1,826)	6,359.609	75	75	0	2.9	(630)	0
2810	Sutherlin Water Control District	0.00076172%	0.00044217%	(193,236.093)	(37,609.628)	497	6,359.609	28	28	0	2.9	171	0
2811	Mid-Columbia Center For Living	0.05732553%	0.03938701%	(193,236.093)	(37,609.628)	27,917	6,359.609	2,505	2,505	0	2.9	9,627	0
2815	Hermiston Rural Fire Protection District	0.00000000%	0.00029923%	(193,236.093)	(37,609.628)	(465)	6,359.609	19	19	0	2.9	(160)	0
2816	Odell Sanitary District	0.00214234%	0.00315585%	(193,236.093)	(37,609.628)	(1,577)	6,359.609	201	201	0	2.9	(544)	0
2817	Wickiup Water District	0.00075041%	0.00000000%	(193,236.093)	(37,609.628)	1,168	6,359.609	0	0	0	2.9	403	0
2818	Netarts Water District	0.00156180%	0.00184854%	(193,236.093)	(37,609.628)	(446)	6,359.609	118	118	0	2.9	(154)	0
2819	Harrisburg Fire and Rescue	0.00147914%	0.00086420%	(193,236.093)	(37,609.628)	957	6,359.609	55	55	0	2.9	330	0
2820	Central Oregon Coast Fire & Rescue District	0.00242689%	0.00136785%	(193,236.093)	(37,609.628)	1,648	6,359.609	87	87	0	2.9	568	0
2821	Tillamook County Soil And Water Conservation District	0.00172052%	0.00353308%	(193,236.093)	(37,609.628)	(2,821)	6,359.609	225	225	0	2.9	(973)	0
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
2823	Lyons Fire District	0.00055898%	0.00061828%	(193,236.093)	(37,609.628)	(93)	6,359.609	39	39	0	2.9	(32)	0
2824	Glide Fire Department	0.00090506%	0.00061356%	(193,236.093)	(37,609.628)	453	6,359.609	39	39	0	2.9	156	0
2825	Northern Oregon Corrections	0.03102778%	0.02699002%	(193,236.093)	(37,609.628)	6,283	6,359.609	1,716	1,716	0	2.9	2,167	0
2826	Wasco County Soil-Water Conservation District	0.00373697%	0.00302927%	(193,236.093)	(37,609.628)	1,102	6,359.609	193	193	0	2.9	380	0
2828	Deschutes Public Library District	0.04310507%	0.03812090%	(193,236.093)	(37,609.628)	7,756	6,359.609	2,424	2,424	0	2.9	2,674	0
2829	Hubbard Rural Fire Protection District	0.00060127%	0.00000000%	(193,236.093)	(37,609.628)	936	6,359.609	0	0	0	2.9	323	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00187835%	0.00213221%	(193,236.093)	(37,609.628)	(396)	6,359.609	136	136	0	2.9	(137)	0
2833	Boardman Rural Fire Protection District	0.00600651%	0.00093559%	(193,236.093)	(37,609.628)	7,892	6,359.609	60	60	0	2.9	2,721	0
2834	Crescent Rural Fire Protection District	0.00232960%	0.00000000%	(193,236.093)	(37,609.628)	3,626	6,359.609	0	0	0	2.9	1,250	0
2835	North Clackamas County Water Commission	0.00268324%	0.00183014%	(193,236.093)	(37,609.628)	1,327	6,359.609	116	116	0	2.9	458	0
2837	NORCOM	0.01306781%	0.01186048%	(193,236.093)	(37,609.628)	1,879	6,359.609	754	754	0	2.9	648	0
2838	High Desert Parks & Recreation District	0.00021598%	0.00057582%	(193,236.093)	(37,609.628)	(560)	6,359.609	37	37	0	2.9	(193)	0
2839	North Morrow Vector Control District	0.00141420%	0.00164365%	(193,236.093)	(37,609.628)	(357)	6,359.609	105	105	0	2.9	(123)	0
2840	Cannon Beach Rural Fire Protection District	0.00147128%	0.00115101%	(193,236.093)	(37,609.628)	499	6,359.609	73	73	0	2.9	172	0
2841	Jefferson County Soil & Water Conservation District	0.00152652%	0.00096783%	(193,236.093)	(37,609.628)	870	6,359.609	62	62	0	2.9	300	0
2842	Tualatin Valley Water District	0.10599797%	0.05185162%	(193,236.093)	(37,609.628)	84,266	6,359.609	3,298	3,298	0	2.9	29,057	0
2843	Yachats Rural Fire Protection District	0.00405485%	0.00380621%	(193,236.093)	(37,609.628)	386	6,359.609	242	242	0	2.9	133	0
2844	Crook County Rural Fire Protection District 1	0.01875363%	0.01403561%	(193,236.093)	(37,609.628)	7,343	6,359.609	893	893	0	2.9	2,532	0
2845	Sunrise Water Authority	0.01720278%	0.00331404%	(193,236.093)	(37,609.628)	21,614	6,359.609	211	211	0	2.9	7,453	0
2846	Jefferson County Library District	0.00160291%	0.00054956%	(193,236.093)	(37,609.628)	1,639	6,359.609	35	35	0	2.9	565	0
2847	Sweet Home Fire and Ambulance District	0.01068659%	0.00918547%	(193,236.093)	(37,609.628)	2,336	6,359.609	584	584	0	2.9	806	0
2849	Lebanon Aquatic District	0.00192612%	0.00193502%	(193,236.093)	(37,609.628)	(14)	6,359.609	123	123	0	2.9	(5)	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
2851	East Umatilla County Rural Fire Protection District	0.00039865%	0.00024310%	(193,236.093)	(37,609.628)	242	6,359.609	15	15	0	2.9	83	0
2852	Ochoco Irrigation District	0.00459487%	0.00093512%	(193,236.093)	(37,609.628)	5,696	6,359.609	59	59	0	2.9	1,964	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2853	Mill City Rural Fire Protection District	0.00053090%	0.00079533%	(193,236.093)	(37,609.628)	(412)	6,359.609	51	51	0	2.9	(142)	0
2855	Harney Hospital	0.09207426%	0.03781396%	(193,236.093)	(37,609.628)	84,443	6,359.609	2,405	2,405	0	2.9	29,118	0
2857	Sunriver Service District	0.01809160%	0.01351372%	(193,236.093)	(37,609.628)	7,124	6,359.609	859	859	0	2.9	2,457	0
2858	Nesika Beach-Ophir Water District	0.00088493%	0.00064234%	(193,236.093)	(37,609.628)	378	6,359.609	41	41	0	2.9	130	0
2859	South Lane County Fire and Rescue	0.02021391%	0.01539073%	(193,236.093)	(37,609.628)	7,506	6,359.609	979	979	0	2.9	2,588	0
2860	Coos County Airport District	0.00583757%	0.00172416%	(193,236.093)	(37,609.628)	6,402	6,359.609	110	110	0	2.9	2,208	0
2861	Mt Angel Fire District	0.00064764%	0.00087615%	(193,236.093)	(37,609.628)	(356)	6,359.609	56	56	0	2.9	(123)	0
2864	Tri-City Water and Sanitary Authority	0.00370710%	0.00238883%	(193,236.093)	(37,609.628)	2,051	6,359.609	152	152	0	2.9	707	0
2865	Tri-County Cooperative Weed Management Area	0.00104192%	0.00083732%	(193,236.093)	(37,609.628)	53	6,359.609	53	53	0	2.9	110	0
2867	West Multnomah Soil And Water Conservation District	0.00679465%	0.00357664%	(193,236.093)	(37,609.628)	5,008	6,359.609	227	227	0	2.9	1,727	0
2869	Nehalem Bay Fire & Rescue	0.00243658%	0.00165403%	(193,236.093)	(37,609.628)	1,218	6,359.609	105	105	0	2.9	420	0
2870	Clackamas River Water Providers	0.00167315%	0.00175482%	(193,236.093)	(37,609.628)	(127)	6,359.609	112	112	0	2.9	(44)	0
2873	Mosier Fire District	0.00062321%	0.00040757%	(193,236.093)	(37,609.628)	336	6,359.609	26	26	0	2.9	116	0
2874	Umatilla-Morrow Radio and Data District	0.00244078%	0.00164837%	(193,236.093)	(37,609.628)	1,233	6,359.609	105	105	0	2.9	425	0
2876	Oregon Municipal Electric Utilities Association	0.00115986%	0.00063416%	(193,236.093)	(37,609.628)	818	6,359.609	40	40	0	2.9	282	0
2877	Mid-Columbia Fire And Rescue V1-801	0.01899697%	0.01133828%	(193,236.093)	(37,609.628)	11,919	6,359.609	721	721	0	2.9	4,110	0
2878	Yamhill Fire Protection District	0.00063920%	0.00036889%	(193,236.093)	(37,609.628)	420	6,359.609	23	23	0	2.9	145	0
2879	LaGrande Rural Fire Protection District	0.00055216%	0.00039657%	(193,236.093)	(37,609.628)	(536)	6,359.609	25	25	0	2.9	(185)	0
2880	Oregon Health & Science University	3.20847728%	2.12398453%	(193,236.093)	(37,609.628)	1,687,757	6,359.609	135,077	135,077	0	2.9	581,985	0
2881	Lake Chinook Fire and Rescue District	0.00042880%	0.00021259%	(193,236.093)	(37,609.628)	337	6,359.609	14	14	0	2.9	116	0
2883	Lane Fire Authority	0.03386997%	0.01311732%	(193,236.093)	(37,609.628)	32,297	6,359.609	834	834	0	2.9	11,137	0
2884	North Central Public Health District	0.01287378%	0.00560412%	(193,236.093)	(37,609.628)	11,314	6,359.609	356	356	0	2.9	3,901	0
2885	Siletz Rural Fire Protection District	0.00085510%	0.00100431%	(193,236.093)	(37,609.628)	(232)	6,359.609	64	64	0	2.9	(80)	0
2886	Idanha-Detroit Rural Fire Protection District	0.00137715%	0.00000000%	(193,236.093)	(37,609.628)	2,143	6,359.609	0	0	0	2.9	739	0
2887	Umatilla County Fire District #1	0.03443195%	0.02855930%	(193,236.093)	(37,609.628)	9,139	6,359.609	1,816	1,816	0	2.9	3,151	0
2888	Oak Lodge Water Services District	0.02452653%	0.02363416%	(193,236.093)	(37,609.628)	1,388	6,359.609	1,503	1,503	0	2.9	479	0
2889	Mid-Valley Behavioral Care Network	0.01051443%	0.00491241%	(193,236.093)	(37,609.628)	8,718	6,359.609	312	312	0	2.9	3,006	0
2890	CENTRAL CASCADES FIRE & EMS	0.00014105%	0.00000000%	(193,236.093)	(37,609.628)	220	6,359.609	0	0	0	2.9	76	0
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	0.00081215%	0.00166158%	(193,236.093)	(37,609.628)	(1,322)	6,359.609	106	106	0	2.9	(456)	0
2892	Lake Health District	0.00025226%	0.00250723%	(193,236.093)	(37,609.628)	(3,509)	6,359.609	159	159	0	2.9	(1,210)	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00207804%	0.00299610%	(193,236.093)	(37,609.628)	(1,430)	6,359.609	191	191	0	2.9	(493)	0
2894	GREATER TOLEDO POOL RECREATION DISTRICT	0.00005095%	0.00000000%	(193,236.093)	(37,609.628)	79	6,359.609	0	0	0	2.9	27	0
2895	WESTERN LANE FIRE AND EMS AUTHORITY	0.00000000%	0.00036056%	(193,236.093)	(37,609.628)	(561)	6,359.609	23	23	0	2.9	(193)	0
2900	Clatsop Community College	0.06204822%	0.05750668%	(193,236.093)	(37,609.628)	7,068	6,359.609	3,657	3,657	0	2.9	2,437	0
2901	Blue Mountain Community College	0.10208289%	0.12628481%	(193,236.093)	(37,609.628)	(37,665)	6,359.609	8,031	8,031	0	2.9	(12,988)	0
2902	Treasure Valley Community College	0.07723731%	0.06595909%	(193,236.093)	(37,609.628)	17,552	6,359.609	4,195	4,195	0	2.9	6,052	0
2903	Umpqua Community College	0.09916809%	0.07947784%	(193,236.093)	(37,609.628)	30,644	6,359.609	5,054	5,054	0	2.9	10,567	0
2904	Lane Community College	0.44011447%	0.31305054%	(193,236.093)	(37,609.628)	197,745	6,359.609	19,909	19,909	0	2.9	68,188	0
2905	Mt Hood Community College	0.36650008%	0.66637037%	(193,236.093)	(37,609.628)	(466,678)	6,359.609	42,379	42,379	0	2.9	(160,923)	0
2906	Klamath Community College	0.07228304%	0.07543011%	(193,236.093)	(37,609.628)	(4,897)	6,359.609	4,797	4,797	0	2.9	(1,689)	0
2908	Clackamas Community College	0.29082118%	0.26831870%	(193,236.093)	(37,609.628)	35,020	6,359.609	17,064	17,064	0	2.9	12,076	0
2910	Linn-Benton Community College	0.27020790%	0.22581105%	(193,236.093)	(37,609.628)	69,094	6,359.609	14,361	14,361	0	2.9	23,826	0
2918	Portland Community College	1.24721207%	0.65933032%	(193,236.093)	(37,609.628)	914,900	6,359.609	41,931	41,931	0	2.9	315,483	0
2919	Chemeketa Community College	0.47623327%	0.45836702%	(193,236.093)	(37,609.628)	27,805	6,359.609	29,150	29,150	0	2.9	9,588	0
2922	Rogue Community College	0.19546529%	0.18163522%	(193,236.093)	(37,609.628)	21,524	6,359.609	11,551	11,551	0	2.9	7,422	0
2995	Oregon Coast Community College	0.01765069%	0.04685948%	(193,236.093)	(37,609.628)	(45,457)	6,359.609	2,980	2,980	0	2.9	(15,675)	0
2996	Columbia Gorge Community College	0.04587899%	0.04459661%	(193,236.093)	(37,609.628)	1,996	6,359.609	2,836	2,836	0	2.9	688	0
2997	Tillamook Bay Community College	0.02051379%	0.00453204%	(193,236.093)	(37,609.628)	24,872	6,359.609	288	288	0	2.9	8,577	0
2998	Southwestern Community College	0.10491819%	0.09616126%	(193,236.093)	(37,609.628)	13,629	6,359.609	6,115	6,115	0	2.9	4,700	0
2999	Central Oregon Community College	0.21674625%	0.14945777%	(193,236.093)	(37,609.628)	104,719	6,359.609	9,505	9,505	0	2.9	36,110	0
3003	Baker School District 5J	0.09538315%	0.16208166%	(193,236.093)	(37,609.628)	(103,801)	6,359.609	10,308	10,308	0	2.9	(35,793)	0
3008	Huntington School District 16J	0.00547953%	0.00093575%	(193,236.093)	(37,609.628)	7,071	6,359.609	60	60	0	2.9	2,438	0
3016	Burnt River High School	0.00461331%	0.00031842%	(193,236.093)	(37,609.628)	6,684	6,359.609	20	20	0	2.9	2,305	0
3027	Pine-Eagle School District 61	0.01486461%	0.01919631%	(193,236.093)	(37,609.628)	(6,741)	6,359.609	1,221	1,221	0	2.9	(2,324)	0
3037	Alsea School	0.01168640%	0.01568430%	(193,236.093)	(37,609.628)	(6,221)	6,359.609	997	997	0	2.9	(2,145)	0
3039	Corvallis School District 509J	0.35403880%	0.63528151%	(193,236.093)	(37,609.628)	(437,688)	6,359.609	40,401	40,401	0	2.9	(150,927)	0
3043	Philomath School District 17J	0.07770644%	0.13668136%	(193,236.093)	(37,609.628)	(91,781)	6,359.609	8,692	8,692	0	2.9	(31,649)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3075	West Linn School District	0.52774588%	0.54315557%	(193,236,093)	(37,609,628)	(23,981)	6,359,609	34,543	34,543	0	2.9	(8,269)	0
3116	Colton School District 53	0.02988299%	0.04584920%	(193,236,093)	(37,609,628)	(24,847)	6,359,609	2,916	2,916	0	2.9	(8,568)	0
3122	Oregon City School District 62	0.40190403%	0.47466425%	(193,236,093)	(37,609,628)	(113,234)	6,359,609	30,187	30,187	0	2.9	(39,046)	0
3160	Gladstone School District 115	0.09797969%	0.15204017%	(193,236,093)	(37,609,628)	(84,132)	6,359,609	9,669	9,669	0	2.9	(29,011)	0
3179	Clatsop County School District 1C	0.09991929%	0.16688495%	(193,236,093)	(37,609,628)	(104,216)	6,359,609	10,613	10,613	0	2.9	(35,937)	0
3186	Jewell School District 8	0.01903982%	0.03101228%	(193,236,093)	(37,609,628)	(18,632)	6,359,609	1,972	1,972	0	2.9	(6,425)	0
3187	Seaside Schools	0.09041471%	0.15924973%	(193,236,093)	(37,609,628)	(107,125)	6,359,609	10,128	10,128	0	2.9	(36,940)	0
3195	Warrenton-Hammond School District	0.05487556%	0.08505146%	(193,236,093)	(37,609,628)	(46,962)	6,359,609	5,409	5,409	0	2.9	(16,194)	0
3230	Vernonia School District	0.02856388%	0.05120944%	(193,236,093)	(37,609,628)	(35,242)	6,359,609	3,257	3,257	0	2.9	(12,152)	0
3241	Coquille School District 8	0.07096526%	0.09706697%	(193,236,093)	(37,609,628)	(40,621)	6,359,609	6,173	6,173	0	2.9	(14,007)	0
3242	Coos Bay School District 9	0.13827337%	0.18330797%	(193,236,093)	(37,609,628)	(70,086)	6,359,609	11,658	11,658	0	2.9	(24,168)	0
3245	North Bend Public Schools	0.10708272%	0.16877956%	(193,236,093)	(37,609,628)	(96,017)	6,359,609	10,734	10,734	0	2.9	(33,109)	0
3252	Powers School District	0.00876965%	0.01347174%	(193,236,093)	(37,609,628)	(7,318)	6,359,609	857	857	0	2.9	(2,523)	0
3257	Myrtle Point School District 41	0.02874476%	0.05205949%	(193,236,093)	(37,609,628)	(36,283)	6,359,609	3,311	3,311	0	2.9	(12,511)	0
3264	Bandon School District	0.03369730%	0.05365000%	(193,236,093)	(37,609,628)	(31,052)	6,359,609	3,412	3,412	0	2.9	(10,708)	0
3274	Crook County School District	0.14838629%	0.25806901%	(193,236,093)	(37,609,628)	(170,696)	6,359,609	16,412	16,412	0	2.9	(58,861)	0
3275	Port Orford-Langlois School District 2CJ	0.01625110%	0.02127364%	(193,236,093)	(37,609,628)	(7,816)	6,359,609	1,353	1,353	0	2.9	(2,695)	0
3283	Brookings-Harbor School District 17C	0.07797858%	0.11993002%	(193,236,093)	(37,609,628)	(65,287)	6,359,609	7,627	7,627	0	2.9	(22,513)	0
3288	Central Curry School District 1	0.02179294%	0.03965354%	(193,236,093)	(37,609,628)	(27,796)	6,359,609	2,522	2,522	0	2.9	(9,585)	0
3291	Bend-La Pine Public Schools	0.90056024%	1.56763947%	(193,236,093)	(37,609,628)	(1,038,152)	6,359,609	99,696	99,696	0	2.9	(357,983)	0
3296	Sisters School District	0.05501679%	0.08676650%	(193,236,093)	(37,609,628)	(49,411)	6,359,609	5,518	5,518	0	2.9	(17,038)	0
3307	Oakland School District	0.03008646%	0.04537653%	(193,236,093)	(37,609,628)	(23,795)	6,359,609	2,886	2,886	0	2.9	(8,205)	0
3310	Roseburg Public Schools	0.27400606%	0.40745225%	(193,236,093)	(37,609,628)	(207,677)	6,359,609	25,912	25,912	0	2.9	(71,613)	0
3316	Glide School District 12	0.04015949%	0.06150881%	(193,236,093)	(37,609,628)	(33,226)	6,359,609	3,912	3,912	0	2.9	(11,457)	0
3318	Days Creek School District 15	0.01059325%	0.01698233%	(193,236,093)	(37,609,628)	(9,943)	6,359,609	1,080	1,080	0	2.9	(3,429)	0
3319	South Umpqua School District	0.05540854%	0.08851991%	(193,236,093)	(37,609,628)	(51,530)	6,359,609	5,630	5,630	0	2.9	(17,769)	0
3320	Camas Valley School District 21	0.01207034%	0.01956928%	(193,236,093)	(37,609,628)	(11,671)	6,359,609	1,245	1,245	0	2.9	(4,024)	0
3321	North Douglas School District 22	0.01666884%	0.03016207%	(193,236,093)	(37,609,628)	(21,002)	6,359,609	1,918	1,918	0	2.9	(7,242)	0
3324	Yoncalla School District 32	0.01453194%	0.02036147%	(193,236,093)	(37,609,628)	(9,073)	6,359,609	1,295	1,295	0	2.9	(3,129)	0
3325	Elkton School District 34	0.01303996%	0.01923703%	(193,236,093)	(37,609,628)	(9,644)	6,359,609	1,223	1,223	0	2.9	(3,326)	0
3335	Riddle School District	0.01844351%	0.03225167%	(193,236,093)	(37,609,628)	(21,489)	6,359,609	2,051	2,051	0	2.9	(7,410)	0
3338	Glendale 77	0.01588015%	0.02772325%	(193,236,093)	(37,609,628)	(18,431)	6,359,609	1,763	1,763	0	2.9	(6,356)	0
3349	Winston-Dillard Schools	0.05602180%	0.10397699%	(193,236,093)	(37,609,628)	(74,631)	6,359,609	6,613	6,613	0	2.9	(25,735)	0
3353	Sutherlin School District 130	0.06867180%	0.02935951%	(193,236,093)	(37,609,628)	61,181	6,359,609	1,867	1,867	0	2.9	21,097	0
3361	Arlington Public Schools	0.00943718%	0.01242293%	(193,236,093)	(37,609,628)	(4,647)	6,359,609	790	790	0	2.9	(1,602)	0
3364	Condon Admin School District 25J	0.00671881%	0.01218974%	(193,236,093)	(37,609,628)	(8,514)	6,359,609	775	775	0	2.9	(2,936)	0
3370	Prairie City School District 4	0.00928106%	0.01959680%	(193,236,093)	(37,609,628)	(16,054)	6,359,609	1,246	1,246	0	2.9	(5,536)	0
3372	Monument School District 8	0.00450548%	0.01114974%	(193,236,093)	(37,609,628)	(10,340)	6,359,609	709	709	0	2.9	(3,566)	0
3375	Dayville School District 16J	0.00470219%	0.00714321%	(193,236,093)	(37,609,628)	(3,799)	6,359,609	454	454	0	2.9	(1,310)	0
3376	Long Creek Schools	0.00437433%	0.00682904%	(193,236,093)	(37,609,628)	(3,820)	6,359,609	434	434	0	2.9	(1,317)	0
3394	Crane Elementary School	0.00548625%	0.00331671%	(193,236,093)	(37,609,628)	3,376	6,359,609	211	211	0	2.9	1,164	0
3395	Pine Creek School	0.00036654%	0.00000000%	(193,236,093)	(37,609,628)	570	6,359,609	0	0	0	2.9	197	0
3396	Diamond School District 7	0.00038037%	0.00013397%	(193,236,093)	(37,609,628)	383	6,359,609	9	9	0	2.9	132	0
3397	Suntex School District	0.00065185%	0.00000000%	(193,236,093)	(37,609,628)	1,015	6,359,609	0	0	0	2.9	350	0
3398	Drewsey School	0.00060576%	0.00002091%	(193,236,093)	(37,609,628)	910	6,359,609	1	1	0	2.9	314	0
3399	Frenchglen School District	0.00081674%	0.00075571%	(193,236,093)	(37,609,628)	95	6,359,609	48	48	0	2.9	33	0
3405	Fields-Trout Creek 33	0.00127182%	0.00063683%	(193,236,093)	(37,609,628)	988	6,359,609	40	40	0	2.9	341	0
3407	Crane Union High School	0.00486021%	0.00227168%	(193,236,093)	(37,609,628)	4,028	6,359,609	144	144	0	2.9	1,389	0
3409	Hood River County School District	0.24310332%	0.45906895%	(193,236,093)	(37,609,628)	(336,100)	6,359,609	29,195	29,195	0	2.9	(115,897)	0
3414	Phoenix-Talent School District	0.11225690%	0.20491716%	(193,236,093)	(37,609,628)	(144,204)	6,359,609	13,032	13,032	0	2.9	(49,726)	0
3415	Ashland Public Schools	0.15170470%	0.24142223%	(193,236,093)	(37,609,628)	(139,625)	6,359,609	15,354	15,354	0	2.9	(48,147)	0
3416	Central Point School District 6	0.24439602%	0.24611796%	(193,236,093)	(37,609,628)	(2,679)	6,359,609	15,652	15,652	0	2.9	(924)	0
3417	Eagle Point School District 9	0.18265958%	0.32266622%	(193,236,093)	(37,609,628)	(217,887)	6,359,609	20,520	20,520	0	2.9	(75,133)	0
3424	Rogue River School District	0.04071557%	0.04808991%	(193,236,093)	(37,609,628)	(11,477)	6,359,609	3,058	3,058	0	2.9	(3,958)	0
3432	Prospect School District	0.01201098%	0.00540646%	(193,236,093)	(37,609,628)	10,278	6,359,609	344	344	0	2.9	3,544	0
3439	Butte Falls School District	0.01359025%	0.02207651%	(193,236,093)	(37,609,628)	(13,207)	6,359,609	1,404	1,404	0	2.9	(4,554)	0
3440	Pinehurst School	0.00127271%	0.00087961%	(193,236,093)	(37,609,628)	612	6,359,609	56	56	0	2.9	211	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3445	Culver School District 4	0.03455913%	0.05567654%	(193,236,093)	(37,609,628)	(32,864)	6,359,609	3,541	3,541	0	2.9	(11,332)	0
3446	Ashwood School	0.00039349%	0.00000000%	(193,236,093)	(37,609,628)	612	6,359,609	0	0	0	2.9	211	0
3447	Madras School District	0.17289131%	0.30835103%	(193,236,093)	(37,609,628)	(210,811)	6,359,609	19,610	19,610	0	2.9	(72,693)	0
3451	Black Butte School District	0.00181948%	0.00231634%	(193,236,093)	(37,609,628)	(773)	6,359,609	147	147	0	2.9	(267)	0
3454	Grants Pass School District	0.34253407%	0.60517054%	(193,236,093)	(37,609,628)	(408,731)	6,359,609	38,486	38,486	0	2.9	(140,942)	0
3456	Klamath County School District	0.34373813%	0.70022875%	(193,236,093)	(37,609,628)	(554,794)	6,359,609	44,532	44,532	0	2.9	(191,308)	0
3457	Klamath Falls City Schools	0.16096518%	0.26641937%	(193,236,093)	(37,609,628)	(164,115)	6,359,609	16,943	16,943	0	2.9	(56,591)	0
3461	Lake County School District 7	0.04019851%	0.06673901%	(193,236,093)	(37,609,628)	(41,304)	6,359,609	4,244	4,244	0	2.9	(14,243)	0
3462	Paisley School District	0.00971992%	0.01265675%	(193,236,093)	(37,609,628)	(4,570)	6,359,609	805	805	0	2.9	(1,576)	0
3463	North Lake School District 14	0.01300918%	0.02196346%	(193,236,093)	(37,609,628)	(13,935)	6,359,609	1,397	1,397	0	2.9	(4,805)	0
3464	Plush School District	0.00095301%	0.00080807%	(193,236,093)	(37,609,628)	225	6,359,609	51	51	0	2.9	78	0
3465	Adel School District 21	0.00080600%	0.00109110%	(193,236,093)	(37,609,628)	(444)	6,359,609	69	69	0	2.9	(153)	0
3470	Pleasant Hill School District	0.04316527%	0.06983275%	(193,236,093)	(37,609,628)	(41,501)	6,359,609	4,441	4,441	0	2.9	(14,311)	0
3473	Eugene School District 4J	0.92359316%	0.88991635%	(193,236,093)	(37,609,628)	52,410	6,359,609	56,595	56,595	0	2.9	18,072	0
3487	Springfield School District 19	0.55423279%	0.92223548%	(193,236,093)	(37,609,628)	(572,710)	6,359,609	58,651	58,651	0	2.9	(197,486)	0
3494	Fern Ridge School District	0.05323006%	0.10515615%	(193,236,093)	(37,609,628)	(80,811)	6,359,609	6,688	6,688	0	2.9	(27,866)	0
3498	Mapleton School District	0.01536168%	0.02150871%	(193,236,093)	(37,609,628)	(9,566)	6,359,609	1,368	1,368	0	2.9	(3,299)	0
3502	Creswell School District 40	0.06297517%	0.11254812%	(193,236,093)	(37,609,628)	(77,149)	6,359,609	7,158	7,158	0	2.9	(26,603)	0
3506	South Lane School District	0.16086227%	0.25544244%	(193,236,093)	(37,609,628)	(147,192)	6,359,609	16,245	16,245	0	2.9	(50,756)	0
3510	Bethel School District	0.26853904%	0.50365204%	(193,236,093)	(37,609,628)	(365,898)	6,359,609	32,030	32,030	0	2.9	(126,172)	0
3517	Crow-Applegate-Lorane District 66	0.01732825%	0.02231521%	(193,236,093)	(37,609,628)	(7,761)	6,359,609	1,419	1,419	0	2.9	(2,676)	0
3519	McKenzie School District	0.01594601%	0.02130650%	(193,236,093)	(37,609,628)	(8,342)	6,359,609	1,355	1,355	0	2.9	(2,877)	0
3520	Junction City School District 69	0.07909938%	0.15092673%	(193,236,093)	(37,609,628)	(111,782)	6,359,609	9,598	9,598	0	2.9	(38,546)	0
3522	Lowell School District	0.02393832%	0.02860852%	(193,236,093)	(37,609,628)	(7,269)	6,359,609	1,819	1,819	0	2.9	(2,507)	0
3524	Oakridge School District	0.02969410%	0.05243247%	(193,236,093)	(37,609,628)	(35,387)	6,359,609	3,334	3,334	0	2.9	(12,202)	0
3527	Marcola School District 79	0.02059052%	0.03093618%	(193,236,093)	(37,609,628)	(16,101)	6,359,609	1,967	1,967	0	2.9	(5,552)	0
3533	Triangle Lake Schools	0.01570540%	0.02651641%	(193,236,093)	(37,609,628)	(16,825)	6,359,609	1,686	1,686	0	2.9	(5,802)	0
3537	Siustlaw School District 97J	0.07072663%	0.11266856%	(193,236,093)	(37,609,628)	(65,273)	6,359,609	7,165	7,165	0	2.9	(22,508)	0
3579	Lincoln County School District	0.24578531%	0.42682656%	(193,236,093)	(37,609,628)	(281,748)	6,359,609	27,144	27,144	0	2.9	(97,154)	0
3615	Central Linn School District 552C	0.03710618%	0.05260229%	(193,236,093)	(37,609,628)	(24,116)	6,359,609	3,345	3,345	0	2.9	(8,316)	0
3618	Sweet Home School District 55	0.11492142%	0.18965254%	(193,236,093)	(37,609,628)	(116,301)	6,359,609	12,061	12,061	0	2.9	(40,104)	0
3647	Scio School District 95C	0.02953598%	0.04558692%	(193,236,093)	(37,609,628)	(24,979)	6,359,609	2,899	2,899	0	2.9	(8,613)	0
3665	Santiam Canyon School District	0.03127454%	0.05653288%	(193,236,093)	(37,609,628)	(39,308)	6,359,609	3,595	3,595	0	2.9	(13,554)	0
3684	Ontario School District 8C	0.13096749%	0.22168942%	(193,236,093)	(37,609,628)	(141,188)	6,359,609	14,099	14,099	0	2.9	(48,686)	0
3687	Juntura Grade School	0.00028197%	0.00000000%	(193,236,093)	(37,609,628)	439	6,359,609	0	0	0	2.9	151	0
3694	Nyssa School District 26	0.06395227%	0.10187435%	(193,236,093)	(37,609,628)	(59,017)	6,359,609	6,479	6,479	0	2.9	(20,351)	0
3696	Annex Elementary School	0.00509524%	0.00070963%	(193,236,093)	(37,609,628)	6,826	6,359,609	45	45	0	2.9	2,354	0
3707	Adrian School District 61	0.01637431%	0.02751238%	(193,236,093)	(37,609,628)	(17,334)	6,359,609	1,750	1,750	0	2.9	(5,977)	0
3709	Harper School District 66	0.00751455%	0.00445719%	(193,236,093)	(37,609,628)	4,758	6,359,609	283	283	0	2.9	1,641	0
3712	W W Jones School	0.00097157%	0.00000000%	(193,236,093)	(37,609,628)	1,512	6,359,609	0	0	0	2.9	521	0
3729	Jefferson School District 14Cj	0.04515456%	0.07369321%	(193,236,093)	(37,609,628)	(44,414)	6,359,609	4,687	4,687	0	2.9	(15,315)	0
3730	North Marion School District 15	0.09804154%	0.17191796%	(193,236,093)	(37,609,628)	(114,971)	6,359,609	10,933	10,933	0	2.9	(39,645)	0
3735	Salem-Keizer Public Schools	2.34637194%	4.02031999%	(193,236,093)	(37,609,628)	(2,605,106)	6,359,609	255,677	255,677	0	2.9	(898,312)	0
3750	St Paul School District	0.01439938%	0.03752746%	(193,236,093)	(37,609,628)	(35,994)	6,359,609	2,387	2,387	0	2.9	(12,412)	0
3780	Mt Angel School District 91	0.04148606%	0.01756869%	(193,236,093)	(37,609,628)	37,222	6,359,609	1,117	1,117	0	2.9	12,835	0
3786	Woodburn School District	0.30837569%	0.55230267%	(193,236,093)	(37,609,628)	(379,615)	6,359,609	35,124	35,124	0	2.9	(130,902)	0
3809	Morrow County Schools	0.11410343%	0.20851125%	(193,236,093)	(37,609,628)	(146,924)	6,359,609	13,260	13,260	0	2.9	(50,663)	0
3818	Portland Public Schools	3.31198461%	2.92790345%	(193,236,093)	(37,609,628)	597,732	6,359,609	186,203	186,203	0	2.9	206,114	0
3820	Parkrose School District	0.16445279%	0.27805530%	(193,236,093)	(37,609,628)	(176,796)	6,359,609	17,683	17,683	0	2.9	(60,964)	0
3824	Reynolds School District	0.59689985%	1.0576051%	(193,236,093)	(37,609,628)	(714,108)	6,359,609	67,142	67,142	0	2.9	(246,244)	0
3842	Corbett School District 39	0.05535483%	0.04495324%	(193,236,093)	(37,609,628)	16,188	6,359,609	2,859	2,859	0	2.9	5,582	0
3843	David Douglas School District	0.72753778%	1.19042257%	(193,236,093)	(37,609,628)	(720,371)	6,359,609	75,706	75,706	0	2.9	(248,404)	0
3847	Riverdale School	0.04141846%	0.07020526%	(193,236,093)	(37,609,628)	(44,799)	6,359,609	4,465	4,465	0	2.9	(15,448)	0
3850	Dallas School District	0.15185770%	0.24868573%	(193,236,093)	(37,609,628)	(150,690)	6,359,609	15,815	15,815	0	2.9	(51,962)	0
3859	Central School District 13J	0.16715877%	0.17084195%	(193,236,093)	(37,609,628)	(5,732)	6,359,609	10,865	10,865	0	2.9	(1,977)	0
3865	Perrydale School District 21	0.01478488%	0.01530660%	(193,236,093)	(37,609,628)	(812)	6,359,609	973	973	0	2.9	(280)	0
3887	Falls City School District	0.01274735%	0.01150998%	(193,236,093)	(37,609,628)	1,926	6,359,609	732	732	0	2.9	664	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3902	Tillamook Public Schools	0.10658346%	0.17375125%	(193,236.093)	(37,609.628)	(104,530)	6,359.609	11,050	11,050	0	2.9	(36,045)	0
3920	Neah-Kah-Nie School District	0.05864526%	0.09568717%	(193,236.093)	(37,609.628)	(57,647)	6,359.609	6,085	6,085	0	2.9	(19,878)	0
3927	Echo School District	0.01724160%	0.00311953%	(193,236.093)	(37,609.628)	21,978	6,359.609	198	198	0	2.9	7,579	0
3928	Umatilla School District 6R	0.07828973%	0.02297971%	(193,236.093)	(37,609.628)	86,077	6,359.609	1,461	1,461	0	2.9	29,682	0
3931	Pendleton School District 16R	0.15485324%	0.18097701%	(193,236.093)	(37,609.628)	(40,656)	6,359.609	11,509	11,509	0	2.9	(14,019)	0
3935	Athena-Weston School District 29R]	0.02879023%	0.05469031%	(193,236.093)	(37,609.628)	(40,307)	6,359.609	3,478	3,478	0	2.9	(13,899)	0
3942	Stanfield School District	0.02356348%	0.03832201%	(193,236.093)	(37,609.628)	(22,968)	6,359.609	2,437	2,437	0	2.9	(7,920)	0
3944	Ukiah School	0.00424798%	0.00288115%	(193,236.093)	(37,609.628)	2,127	6,359.609	183	183	0	2.9	733	0
3957	Helix School District	0.00954469%	0.00279970%	(193,236.093)	(37,609.628)	10,497	6,359.609	178	178	0	2.9	3,620	0
3958	Pilot Rock School District 2R	0.01666319%	0.02680448%	(193,236.093)	(37,609.628)	(15,783)	6,359.609	1,705	1,705	0	2.9	(5,442)	0
3965	La Grande Public Schools	0.10452915%	0.23736570%	(193,236.093)	(37,609.628)	(206,729)	6,359.609	15,096	15,096	0	2.9	(71,286)	0
3966	Union County School District	0.01761382%	0.03195008%	(193,236.093)	(37,609.628)	(22,311)	6,359.609	2,032	2,032	0	2.9	(7,693)	0
3967	North Powder School District	0.01515176%	0.02693578%	(193,236.093)	(37,609.628)	(18,339)	6,359.609	1,713	1,713	0	2.9	(6,324)	0
3969	Imbler School District	0.01742604%	0.03013754%	(193,236.093)	(37,609.628)	(19,782)	6,359.609	1,917	1,917	0	2.9	(6,821)	0
3970	Cove School District	0.01590883%	0.02766774%	(193,236.093)	(37,609.628)	(18,300)	6,359.609	1,760	1,760	0	2.9	(6,310)	0
3973	Elgin School District 23	0.01878352%	0.00928343%	(193,236.093)	(37,609.628)	14,785	6,359.609	590	590	0	2.9	5,098	0
3986	Joseph School District 6	0.01287948%	0.02676878%	(193,236.093)	(37,609.628)	(21,615)	6,359.609	1,702	1,702	0	2.9	(7,453)	0
3990	Wallowa School	0.01183321%	0.01912350%	(193,236.093)	(37,609.628)	(11,345)	6,359.609	1,216	1,216	0	2.9	(3,912)	0
3993	Enterprise School District 21	0.01653815%	0.03977414%	(193,236.093)	(37,609.628)	(36,161)	6,359.609	2,529	2,529	0	2.9	(12,469)	0
4003	Troy School District 54	0.00047147%	0.00082804%	(193,236.093)	(37,609.628)	(555)	6,359.609	53	53	0	2.9	(191)	0
4012	Dufur Schools	0.01968899%	0.00752845%	(193,236.093)	(37,609.628)	18,925	6,359.609	479	479	0	2.9	6,526	0
4034	Gaston Public Schools	0.02801839%	0.04966626%	(193,236.093)	(37,609.628)	(33,689)	6,359.609	3,159	3,159	0	2.9	(11,617)	0
4035	Banks School District	0.05001227%	0.04936671%	(193,236.093)	(37,609.628)	1,004	6,359.609	3,140	3,140	0	2.9	346	0
4062	Beaverton School District	2.58548645%	2.55584064%	(193,236.093)	(37,609.628)	46,136	6,359.609	162,541	162,541	0	2.9	15,909	0
4109	Spray School District 1	0.00419451%	0.00086468%	(193,236.093)	(37,609.628)	5,182	6,359.609	55	55	0	2.9	1,787	0
4114	Fossil School District 21J	0.00730812%	0.00354471%	(193,236.093)	(37,609.628)	5,857	6,359.609	225	225	0	2.9	2,020	0
4135	Newberg School District 29Jt	0.24748442%	0.46943122%	(193,236.093)	(37,609.628)	(345,408)	6,359.609	29,854	29,854	0	2.9	(119,106)	0
4142	McMinnville Schools	0.35733715%	0.64007222%	(193,236.093)	(37,609.628)	(440,010)	6,359.609	40,706	40,706	0	2.9	(151,728)	0
4144	Sheridan School District 48J	0.03837450%	0.06115863%	(193,236.093)	(37,609.628)	(35,458)	6,359.609	3,889	3,889	0	2.9	(12,227)	0
4166	Yamhill-Carlton School District 1	0.04558207%	0.08129541%	(193,236.093)	(37,609.628)	(55,579)	6,359.609	5,170	5,170	0	2.9	(19,165)	0
4219	Grant County Education Service District	0.00418560%	0.00865305%	(193,236.093)	(37,609.628)	(6,953)	6,359.609	550	550	0	2.9	(2,398)	0
4220	Jefferson County Education Service District	0.00936478%	0.01456693%	(193,236.093)	(37,609.628)	(8,095)	6,359.609	926	926	0	2.9	(2,791)	0
4223	InterMountain Education Service District	0.10402576%	0.10681474%	(193,236.093)	(37,609.628)	(4,340)	6,359.609	6,793	6,793	0	2.9	(1,497)	0
4224	Wallowa County Region 18	0.01066884%	0.01659945%	(193,236.093)	(37,609.628)	(9,230)	6,359.609	1,056	1,056	0	2.9	(3,183)	0
4226	North Central Education Service District	0.00475432%	0.00582190%	(193,236.093)	(37,609.628)	(1,661)	6,359.609	370	370	0	2.9	(573)	0
4232	South Coast Education Service District Region 7	0.04280789%	0.06377122%	(193,236.093)	(37,609.628)	(32,625)	6,359.609	4,056	4,056	0	2.9	(11,250)	0
4237	Douglas Education Service District	0.09749194%	0.11887240%	(193,236.093)	(37,609.628)	(33,274)	6,359.609	7,560	7,560	0	2.9	(11,474)	0
4238	Multnomah Education Service District	0.22733376%	0.35918183%	(193,236.093)	(37,609.628)	(205,190)	6,359.609	22,843	22,843	0	2.9	(70,755)	0
4252	High Desert Education Service District	0.11838598%	0.19301847%	(193,236.093)	(37,609.628)	(116,148)	6,359.609	12,275	12,275	0	2.9	(40,051)	0
4254	Willamette Education Service District	0.16027709%	0.22176977%	(193,236.093)	(37,609.628)	(95,699)	6,359.609	14,104	14,104	0	2.9	(33,000)	0
4258	Hermiston School District 8R	0.25699986%	0.34959760%	(193,236.093)	(37,609.628)	(146,129)	6,359.609	22,233	22,233	0	2.9	(50,389)	0
4259	Clackamas Education Service District	0.15012198%	0.20841061%	(193,236.093)	(37,609.628)	(90,713)	6,359.609	13,254	13,254	0	2.9	(31,280)	0
4260	Greater Albany School District 8J	0.49273190%	0.86030400%	(193,236.093)	(37,609.628)	(572,040)	6,359.609	54,712	54,712	0	2.9	(197,255)	0
4268	Lake Oswego School District	0.39350921%	0.71312592%	(193,236.093)	(37,609.628)	(497,408)	6,359.609	45,352	45,352	0	2.9	(171,520)	0
4270	Silver Falls School District	0.18953931%	0.35316432%	(193,236.093)	(37,609.628)	(254,644)	6,359.609	22,460	22,460	0	2.9	(87,808)	0
4271	Malheur Education Service District Region 14	0.02101562%	0.00575727%	(193,236.093)	(37,609.628)	23,746	6,359.609	366	366	0	2.9	8,188	0
4272	Linn-Benton-Lincoln Education Service District	0.11935301%	0.18930834%	(193,236.093)	(37,609.628)	(108,869)	6,359.609	12,039	12,039	0	2.9	(37,541)	0
4273	Double O School District	0.00054521%	0.00000000%	(193,236.093)	(37,609.628)	849	6,359.609	0	0	0	2.9	293	0
4276	Lane County Education Service District	0.07824345%	0.11927086%	(193,236.093)	(37,609.628)	(63,850)	6,359.609	7,585	7,585	0	2.9	(22,017)	0
4277	Mitchell School	0.00621931%	0.00229700%	(193,236.093)	(37,609.628)	6,104	6,359.609	146	146	0	2.9	2,105	0
4279	St Helens School District 502	0.15594403%	0.05724000%	(193,236.093)	(37,609.628)	153,610	6,359.609	3,640	3,640	0	2.9	52,969	0
4280	Northwest Regional Education Service District	0.27849195%	0.34999149%	(193,236.093)	(37,609.628)	(111,272)	6,359.609	22,258	22,258	0	2.9	(38,370)	0
4286	Southern Oregon Education Service District	0.08930032%	0.14701737%	(193,236.093)	(37,609.628)	(89,823)	6,359.609	9,350	9,350	0	2.9	(30,973)	0
4288	Medford School District 549C	0.59429352%	0.59415446%	(193,236.093)	(37,609.628)	217	6,359.609	37,786	37,786	0	2.9	75	0
4291	Dayton Public Schools	0.05105533%	0.09446398%	(193,236.093)	(37,609.628)	(67,555)	6,359.609	6,008	6,008	0	2.9	(23,295)	0
4293	Lake County Education Service District	0.00459007%	0.00599911%	(193,236.093)	(37,609.628)	(2,193)	6,359.609	382	382	0	2.9	(756)	0
4294	Harney Education Service District Region XVII	0.00909319%	0.01291730%	(193,236.093)	(37,609.628)	(5,952)	6,359.609	821	821	0	2.9	(2,052)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4295	Wasco County Education Service District	0.01673589%	0.04033094%	(193,236,093)	(37,609,628)	(36,720)	6,359,609	2,565	2,565	0	2.9	(12,662)	0
4306	Amity School District	0.04512578%	0.07589979%	(193,236,093)	(37,609,628)	(47,892)	6,359,609	4,827	4,827	0	2.9	(16,514)	0
4309	Scappoose School District	0.09991901%	0.16812197%	(193,236,093)	(37,609,628)	(106,142)	6,359,609	10,692	10,692	0	2.9	(36,601)	0
4311	Redmond School District 2J	0.35895689%	0.64611819%	(193,236,093)	(37,609,628)	(446,899)	6,359,609	41,091	41,091	0	2.9	(154,103)	0
4312	Reedsport School District	0.03120335%	0.04241692%	(193,236,093)	(37,609,628)	(17,452)	6,359,609	2,698	2,698	0	2.9	(6,018)	0
4313	Forest Grove School District	0.34488997%	0.31096063%	(193,236,093)	(37,609,628)	52,803	6,359,609	19,776	19,776	0	2.9	18,208	0
4314	Willamina School District 30J	0.05031050%	0.04071288%	(193,236,093)	(37,609,628)	14,936	6,359,609	2,589	2,589	0	2.9	5,150	0
4315	John Day School District	0.02538309%	0.06425112%	(193,236,093)	(37,609,628)	(60,489)	6,359,609	4,086	4,086	0	2.9	(20,858)	0
4316	Tigard-Tualatin School District 23J	0.68502890%	1.27564086%	(193,236,093)	(37,609,628)	(919,148)	6,359,609	81,126	81,126	0	2.9	(316,948)	0
4317	Sherwood School District 88J	0.26253178%	0.44033541%	(193,236,093)	(37,609,628)	(276,710)	6,359,609	28,004	28,004	0	2.9	(95,417)	0
4320	Rainier School District 13	0.04698101%	0.07920990%	(193,236,093)	(37,609,628)	(50,157)	6,359,609	5,037	5,037	0	2.9	(17,296)	0
4321	North Clackamas School District 12	0.91854476%	1.68266399%	(193,236,093)	(37,609,628)	(1,189,172)	6,359,609	107,011	107,011	0	2.9	(410,059)	0
4323	Estacada School District 108	0.09594372%	0.15618743%	(193,236,093)	(37,609,628)	(93,756)	6,359,609	9,933	9,933	0	2.9	(32,330)	0
4324	Centennial School District 28	0.32489743%	0.85875013%	(193,236,093)	(37,609,628)	(830,816)	6,359,609	54,613	54,613	0	2.9	(286,488)	0
4326	Harney County School District 3	0.04075560%	0.0733674%	(193,236,093)	(37,609,628)	(50,705)	6,359,609	4,664	4,664	0	2.9	(17,484)	0
4327	Jordan Valley School District 3	0.00545335%	0.00000000%	(193,236,093)	(37,609,628)	8,487	6,359,609	0	0	0	2.9	2,927	0
4329	Gervais School District 1	0.05526786%	0.10118232%	(193,236,093)	(37,609,628)	(71,455)	6,359,609	6,435	6,435	0	2.9	(24,640)	0
4330	Vale School District 84	0.05070304%	0.08329868%	(193,236,093)	(37,609,628)	(50,728)	6,359,609	5,297	5,297	0	2.9	(17,492)	0
4331	Molalla River School District	0.12910538%	0.27336618%	(193,236,093)	(37,609,628)	(224,508)	6,359,609	17,385	17,385	0	2.9	(77,417)	0
4332	Gresham-Barlow School District 10	0.55855462%	1.11113782%	(193,236,093)	(37,609,628)	(859,966)	6,359,609	70,664	70,664	0	2.9	(296,540)	0
4333	Canby School District	0.25303783%	0.47702965%	(193,236,093)	(37,609,628)	(348,591)	6,359,609	30,337	30,337	0	2.9	(120,204)	0
4334	Cascade School District 5	0.11422597%	0.21157842%	(193,236,093)	(37,609,628)	(151,506)	6,359,609	13,456	13,456	0	2.9	(52,243)	0
4335	Milton-Freewater Unified School District 7	0.08612201%	0.16357075%	(193,236,093)	(37,609,628)	(120,531)	6,359,609	10,402	10,402	0	2.9	(41,562)	0
4336	Nestucca Valley School District 101	0.02878674%	0.04976029%	(193,236,093)	(37,609,628)	(32,640)	6,359,609	3,165	3,165	0	2.9	(11,255)	0
4337	Sherman County School District	0.01160663%	0.01775770%	(193,236,093)	(37,609,628)	(9,573)	6,359,609	1,129	1,129	0	2.9	(3,301)	0
4338	Three Rivers U J School District	0.22720791%	0.55890575%	(193,236,093)	(37,609,628)	(516,210)	6,359,609	35,544	35,544	0	2.9	(178,003)	0
4339	Lebanon Community School District	0.19724589%	0.36034055%	(193,236,093)	(37,609,628)	(253,819)	6,359,609	22,916	22,916	0	2.9	(87,524)	0
4340	Monroe School District 1J	0.02102144%	0.03628761%	(193,236,093)	(37,609,628)	(23,758)	6,359,609	2,308	2,308	0	2.9	(8,192)	0
4341	Hillsboro School District 1J	1.21763189%	2.17476548%	(193,236,093)	(37,609,628)	(1,489,554)	6,359,609	138,307	138,307	0	2.9	(513,639)	0
4342	North Santiam School District 29J	0.10648567%	0.16956734%	(193,236,093)	(37,609,628)	(98,172)	6,359,609	10,784	10,784	0	2.9	(33,852)	0
4343	Harrisburg School District 7	0.04897233%	0.00771730%	(193,236,093)	(37,609,628)	64,204	6,359,609	491	491	0	2.9	22,139	0
4344	South Wasco County School District 1	0.01366847%	0.03308128%	(193,236,093)	(37,609,628)	(30,212)	6,359,609	2,104	2,104	0	2.9	(10,418)	0
4345	Oregon Trail School District 46	0.19583707%	0.34187715%	(193,236,093)	(37,609,628)	(227,277)	6,359,609	21,742	21,742	0	2.9	(78,371)	0
4346	Knappa School District 4	0.02575931%	0.03396828%	(193,236,093)	(37,609,628)	(12,776)	6,359,609	2,160	2,160	0	2.9	(4,406)	0
4347	Clatskanie School District 6J	0.03973319%	0.03401325%	(193,236,093)	(37,609,628)	8,902	6,359,609	2,163	2,163	0	2.9	3,070	0
4348	Lourdes Charter School	0.00129160%	0.00144144%	(193,236,093)	(37,609,628)	(234)	6,359,609	92	92	0	2.9	(81)	0
4350	Ridgeline Montessori	0.00810759%	0.00695514%	(193,236,093)	(37,609,628)	1,794	6,359,609	442	442	0	2.9	619	0
4351	The Village School	0.00178080%	0.00305821%	(193,236,093)	(37,609,628)	(1,988)	6,359,609	194	194	0	2.9	(686)	0
4352	Armadillo Technical Institute	0.00357875%	0.00023162%	(193,236,093)	(37,609,628)	5,209	6,359,609	15	15	0	2.9	1,796	0
4354	Opal Charter School	0.00196191%	0.00109629%	(193,236,093)	(37,609,628)	1,347	6,359,609	70	70	0	2.9	464	0
4355	Three Rivers Charter School	0.00645125%	0.00678878%	(193,236,093)	(37,609,628)	(525)	6,359,609	432	432	0	2.9	(181)	0
4360	Luckiamute Valley Charter School	0.00864164%	0.00151456%	(193,236,093)	(37,609,628)	11,092	6,359,609	96	96	0	2.9	3,825	0
4362	Kings Valley Charter School	0.00059778%	0.00042550%	(193,236,093)	(37,609,628)	268	6,359,609	27	27	0	2.9	92	0
4363	Multisensory Learning Academy	0.01691426%	0.01331811%	(193,236,093)	(37,609,628)	5,597	6,359,609	847	847	0	2.9	1,930	0
4365	Mitch Charter School	0.00595136%	0.00473551%	(193,236,093)	(37,609,628)	1,892	6,359,609	301	301	0	2.9	652	0
4366	Sand Ridge Charter School	0.01013174%	0.00035883%	(193,236,093)	(37,609,628)	15,209	6,359,609	23	23	0	2.9	5,244	0
4367	Arthur Academy Charter School	0.03100011%	0.02390524%	(193,236,093)	(37,609,628)	11,042	6,359,609	1,520	1,520	0	2.9	3,808	0
4369	Trillium Charter School	0.00942019%	0.01937619%	(193,236,093)	(37,609,628)	(15,495)	6,359,609	1,232	1,232	0	2.9	(5,343)	0
4370	Howard Street Charter School, Inc.	0.00356511%	0.00287974%	(193,236,093)	(37,609,628)	1,066	6,359,609	183	183	0	2.9	368	0
4371	The Lighthouse School	0.00734561%	0.01939537%	(193,236,093)	(37,609,628)	(18,752)	6,359,609	1,233	1,233	0	2.9	(6,466)	0
4373	Sheridan Japanese School Foundation	0.00253601%	0.00047927%	(193,236,093)	(37,609,628)	3,200	6,359,609	30	30	0	2.9	1,103	0
4374	Ione School District	0.01274956%	0.02083556%	(193,236,093)	(37,609,628)	(12,584)	6,359,609	1,325	1,325	0	2.9	(4,339)	0
4375	Eddyville Charter School	0.00727650%	0.01477402%	(193,236,093)	(37,609,628)	(11,668)	6,359,609	940	940	0	2.9	(4,023)	0
4376	Four Rivers Community School	0.01173169%	0.01047077%	(193,236,093)	(37,609,628)	1,963	6,359,609	666	666	0	2.9	677	0
4378	Mosier Community School	0.00758894%	0.01458502%	(193,236,093)	(37,609,628)	(10,888)	6,359,609	928	928	0	2.9	(3,754)	0
4379	Siletz Valley School	0.00602441%	0.00886910%	(193,236,093)	(37,609,628)	(4,427)	6,359,609	564	564	0	2.9	(1,527)	0
4380	The Emerson School	0.00414301%	0.00273617%	(193,236,093)	(37,609,628)	2,190	6,359,609	174	174	0	2.9	755	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4381	North Wasco County School District 21	0.14411287%	0.25571022%	(193,236.093)	(37,609.628)	(173,675)	6,359.609	16,262	16,262	0	2.9	(59,888)	0
4382	Self Enhancement Inc	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
4383	City View Charter School	0.00589467%	0.00394946%	(193,236.093)	(37,609.628)	3,027	6,359.609	251	251	0	2.9	1,044	0
4386	Nixyaawii Community School	0.00489822%	0.00150701%	(193,236.093)	(37,609.628)	5,278	6,359.609	96	96	0	2.9	1,820	0
4388	West Lane Tech	0.00444262%	0.00234323%	(193,236.093)	(37,609.628)	3,267	6,359.609	149	149	0	2.9	1,127	0
4390	Oregon Connections Academy	0.08323514%	0.06728841%	(193,236.093)	(37,609.628)	24,817	6,359.609	4,279	4,279	0	2.9	8,558	0
4392	Eagleridge High School	0.00746646%	0.00920575%	(193,236.093)	(37,609.628)	(2,707)	6,359.609	585	585	0	2.9	(933)	0
4393	Cascade Heights Public Charter School	0.00703341%	0.00533067%	(193,236.093)	(37,609.628)	2,650	6,359.609	339	339	0	2.9	914	0
4395	Siletz Valley Early College Academy	0.00278212%	0.00316089%	(193,236.093)	(37,609.628)	(590)	6,359.609	201	201	0	2.9	(203)	0
4396	Sweet Home Charter School	0.00455992%	0.00000000%	(193,236.093)	(37,609.628)	7,096	6,359.609	0	0	0	2.9	2,447	0
4397	Springwater Environmental Sciences School	0.00726035%	0.00620463%	(193,236.093)	(37,609.628)	1,643	6,359.609	395	395	0	2.9	567	0
4400	Phoenix School	0.00488952%	0.00324014%	(193,236.093)	(37,609.628)	2,567	6,359.609	206	206	0	2.9	885	0
4401	Ballston Community School	0.00160700%	0.00119001%	(193,236.093)	(37,609.628)	649	6,359.609	76	76	0	2.9	224	0
4402	Sage Community School	0.00195490%	0.00000000%	(193,236.093)	(37,609.628)	3,043	6,359.609	0	0	0	2.9	1,049	0
4403	Portland Village School	0.00737119%	0.02156013%	(193,236.093)	(37,609.628)	(22,082)	6,359.609	1,371	1,371	0	2.9	(7,614)	0
4404	Alliance Charter Academy	0.01372418%	0.01247671%	(193,236.093)	(37,609.628)	1,942	6,359.609	793	793	0	2.9	670	0
4405	Forest Grove Community School	0.00716014%	0.00461145%	(193,236.093)	(37,609.628)	3,966	6,359.609	293	293	0	2.9	1,368	0
4407	Madrone Trail Public Charter School	0.00734398%	0.00260645%	(193,236.093)	(37,609.628)	7,373	6,359.609	166	166	0	2.9	2,542	0
4408	Muddy Creek Charter School	0.00354733%	0.00410764%	(193,236.093)	(37,609.628)	(872)	6,359.609	261	261	0	2.9	(301)	0
4409	Southwest Charter School	0.00616372%	0.00363277%	(193,236.093)	(37,609.628)	3,939	6,359.609	231	231	0	2.9	1,358	0
4410	Ace Academy	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
4411	Sherwood Charter School	0.00627989%	0.00731287%	(193,236.093)	(37,609.628)	(1,608)	6,359.609	465	465	0	2.9	(554)	0
4412	Estacada Web Academy	0.01809551%	0.02286257%	(193,236.093)	(37,609.628)	(7,419)	6,359.609	1,454	1,454	0	2.9	(2,558)	0
4413	Marcola Early College Academy	0.00000000%	0.00377146%	(193,236.093)	(37,609.628)	(5,870)	6,359.609	240	240	0	2.9	(2,024)	0
4414	Marcola Web Academy	0.00000000%	0.00363529%	(193,236.093)	(37,609.628)	(5,658)	6,359.609	231	231	0	2.9	(1,951)	0
4418	Lewis And Clark Montessori Charter School	0.01513653%	0.00972544%	(193,236.093)	(37,609.628)	8,421	6,359.609	618	618	0	2.9	2,904	0
4419	Silvies River Web Academy	0.00778924%	0.01014323%	(193,236.093)	(37,609.628)	(3,664)	6,359.609	645	645	0	2.9	(1,263)	0
4420	Oregon Virtual Academy	0.03984368%	0.01446834%	(193,236.093)	(37,609.628)	39,490	6,359.609	920	920	0	2.9	13,617	0
4422	Redmond Proficiency Academy	0.02731484%	0.04210888%	(193,236.093)	(37,609.628)	(23,023)	6,359.609	2,678	2,678	0	2.9	(7,939)	0
4423	Molalla River Academy	0.00604067%	0.01057266%	(193,236.093)	(37,609.628)	(7,053)	6,359.609	672	672	0	2.9	(2,432)	0
4424	The Ivy School	0.00683629%	0.00896910%	(193,236.093)	(37,609.628)	(3,319)	6,359.609	570	570	0	2.9	(1,144)	0
4429	Clackamas Web Academy	0.00010408%	0.00016715%	(193,236.093)	(37,609.628)	(98)	6,359.609	11	11	0	2.9	(34)	0
4430	Clackamas Charter Alliance 2	0.00066431%	0.00091719%	(193,236.093)	(37,609.628)	(394)	6,359.609	58	58	0	2.9	(136)	0
4432	Renaissance Public Academy	0.00332163%	0.00186222%	(193,236.093)	(37,609.628)	2,271	6,359.609	118	118	0	2.9	783	0
4433	Powell Butte Community Charter School	0.00768863%	0.01276556%	(193,236.093)	(37,609.628)	(7,901)	6,359.609	812	812	0	2.9	(2,724)	0
4434	Logos Public Charter School	0.02516072%	0.01452322%	(193,236.093)	(37,609.628)	16,554	6,359.609	924	924	0	2.9	5,708	0
4435	Sunny Wolf Charter School	0.00535179%	0.00091782%	(193,236.093)	(37,609.628)	6,900	6,359.609	58	58	0	2.9	2,379	0
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
4437	Center for Advance Learning	0.00733604%	0.01362898%	(193,236.093)	(37,609.628)	(9,793)	6,359.609	867	867	0	2.9	(3,377)	0
4440	Sheridan Allprep Academy	0.00454176%	0.00851011%	(193,236.093)	(37,609.628)	(6,176)	6,359.609	541	541	0	2.9	(2,130)	0
4441	Baker Web Academy	0.05902492%	0.01332802%	(193,236.093)	(37,609.628)	71,117	6,359.609	848	848	0	2.9	24,523	0
4443	Knova Learning Oregon	0.00869916%	0.00603701%	(193,236.093)	(37,609.628)	4,143	6,359.609	384	384	0	2.9	1,429	0
4444	Bennett Pearson Academy, Inc.	0.00457862%	0.00991853%	(193,236.093)	(37,609.628)	(8,311)	6,359.609	631	631	0	2.9	(2,866)	0
4446	Coburg Community Charter School	0.00712020%	0.01060364%	(193,236.093)	(37,609.628)	(5,421)	6,359.609	674	674	0	2.9	(1,869)	0
4447	Arco Iris Spanish Immersion Charter School	0.00931559%	0.01292973%	(193,236.093)	(37,609.628)	(5,625)	6,359.609	822	822	0	2.9	(1,940)	0
4448	Gresham Barlow Web Academy	0.01449015%	0.02262639%	(193,236.093)	(37,609.628)	(12,662)	6,359.609	1,439	1,439	0	2.9	(4,366)	0
4449	Mosier Middle School	0.00000000%	0.00000000%	(193,236.093)	(37,609.628)	0	6,359.609	0	0	0	2.9	0	0
4450	Sauvie Island Academy	0.00819430%	0.01681534%	(193,236.093)	(37,609.628)	(13,417)	6,359.609	1,069	1,069	0	2.9	(4,627)	0
4451	River's Edge Academy Charter School	0.00581582%	0.00109032%	(193,236.093)	(37,609.628)	7,354	6,359.609	69	69	0	2.9	2,536	0
4452	South Columbia Family School	0.00161863%	0.00000000%	(193,236.093)	(37,609.628)	2,519	6,359.609	0	0	0	2.9	869	0
4453	Woodland Educational Initiative	0.00565966%	0.00336294%	(193,236.093)	(37,609.628)	3,574	6,359.609	214	214	0	2.9	1,232	0
4454	Le Monde Immersion Charter School	0.00825708%	0.00500833%	(193,236.093)	(37,609.628)	5,056	6,359.609	319	319	0	2.9	1,743	0
4455	Hope Chinese Charter School	0.01083191%	0.00510283%	(193,236.093)	(37,609.628)	8,916	6,359.609	325	325	0	2.9	3,074	0
4456	Insight School of Oregon Charter	0.00917331%	0.01220390%	(193,236.093)	(37,609.628)	(4,716)	6,359.609	776	776	0	2.9	(1,626)	0
4457	Oregon Virtual Education East	0.00068412%	0.00068652%	(193,236.093)	(37,609.628)	(4)	6,359.609	44	44	0	2.9	(1)	0
4458	Oregon Virtual Education West	0.00068412%	0.00068652%	(193,236.093)	(37,609.628)	(4)	6,359.609	44	44	0	2.9	(1)	0
4459	Crater Lake Charter Academy	0.00661576%	0.01092253%	(193,236.093)	(37,609.628)	(6,702)	6,359.609	695	695	0	2.9	(2,311)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2020 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4460	Kairos Pdx	0.00901921%	0.00000000%	(193,236,093)	(37,609,628)	14,036	6,359,609	0	0	0	2.9	4,840	0
4461	Mountain View Academy	0.00000000%	0.00000000%	(193,236,093)	(37,609,628)	0	6,359,609	0	0	0	2.9	0	0
4462	Bend International School	0.00645597%	0.01052659%	(193,236,093)	(37,609,628)	(6,335)	6,359,609	669	669	0	2.9	(2,184)	0
4463	Dallas Community School-Community Innovation Partners	0.00281794%	0.00560852%	(193,236,093)	(37,609,628)	(4,342)	6,359,609	357	357	0	2.9	(1,497)	0
4464	The Valley School Of Southern Oregon	0.00283249%	0.00035631%	(193,236,093)	(37,609,628)	3,854	6,359,609	23	23	0	2.9	1,329	0
4465	Bridge Educational Foundation	0.00137578%	0.00081499%	(193,236,093)	(37,609,628)	873	6,359,609	52	52	0	2.9	301	0
4467	Cannon Beach Academy	0.00176724%	0.00151928%	(193,236,093)	(37,609,628)	386	6,359,609	97	97	0	2.9	133	0
4468	Frontier Charter Academy	0.00993400%	0.00685781%	(193,236,093)	(37,609,628)	4,787	6,359,609	436	436	0	2.9	1,651	0
4469	Desert Sky Montessori	0.00405312%	0.00148720%	(193,236,093)	(37,609,628)	3,993	6,359,609	95	95	0	2.9	1,377	0
4470	Oregon Family School	0.00248562%	0.00328998%	(193,236,093)	(37,609,628)	(1,251)	6,359,609	209	209	0	2.9	(431)	0
4471	Wahtonka Community School	0.00122924%	0.00267469%	(193,236,093)	(37,609,628)	(2,249)	6,359,609	170	170	0	2.9	(776)	0
4472	Valley Inquiry Charter School	0.00000000%	0.00192417%	(193,236,093)	(37,609,628)	(2,994)	6,359,609	122	122	0	2.9	(1,032)	0
4479	Harmony Academy	0.00000000%	0.00024687%	(193,236,093)	(37,609,628)	(384)	6,359,609	16	16	0	2.9	(132)	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	6/30/2019	Proportion	2.9	1.9	21,272,610	13,937,227	7,335,383	7,335,383	6,601,844	0	0	0	0	0
1000	State Agencies	6/30/2018	Proportion	3.1	1.1	(375,954)	(133,404)	(121,275)	(121,275)	(12,129)	0	0	0	0	0
1000	State Agencies	6/30/2017	Proportion	3.3	0.3	269,675	24,515	81,720	24,515	0	0	0	0	0	0
1000	State Agencies	6/30/2016	Proportion	3.7	0.0	380,880	0	72,057	0	0	0	0	0	0	0
2000	Lake County	6/30/2019	Proportion	2.9	1.9	29,638	19,418	10,220	10,220	9,198	0	0	0	0	0
2000	Lake County	6/30/2018	Proportion	3.1	1.1	(2,195)	(779)	(708)	(708)	(71)	0	0	0	0	0
2000	Lake County	6/30/2017	Proportion	3.3	0.3	(321)	(30)	(97)	(30)	0	0	0	0	0	0
2000	Lake County	6/30/2016	Proportion	3.7	0.0	(2,195)	0	(416)	0	0	0	0	0	0	0
2001	Clackamas County	6/30/2019	Proportion	2.9	1.9	243,050	159,240	83,810	83,810	75,430	0	0	0	0	0
2001	Clackamas County	6/30/2018	Proportion	3.1	1.1	374	132	121	121	11	0	0	0	0	0
2001	Clackamas County	6/30/2017	Proportion	3.3	0.3	6,478	589	1,963	589	0	0	0	0	0	0
2001	Clackamas County	6/30/2016	Proportion	3.7	0.0	3,016	0	571	0	0	0	0	0	0	0
2002	Curry County	6/30/2019	Proportion	2.9	1.9	23,327	15,283	8,044	8,044	7,239	0	0	0	0	0
2002	Curry County	6/30/2018	Proportion	3.1	1.1	655	233	211	211	22	0	0	0	0	0
2002	Curry County	6/30/2017	Proportion	3.3	0.3	384	36	116	36	0	0	0	0	0	0
2002	Curry County	6/30/2016	Proportion	3.7	0.0	(1,262)	0	(239)	0	0	0	0	0	0	0
2003	Douglas County	6/30/2019	Proportion	2.9	1.9	162,983	106,782	56,201	56,201	50,581	0	0	0	0	0
2003	Douglas County	6/30/2018	Proportion	3.1	1.1	3,496	1,240	1,128	1,128	112	0	0	0	0	0
2003	Douglas County	6/30/2017	Proportion	3.3	0.3	758	68	230	68	0	0	0	0	0	0
2003	Douglas County	6/30/2016	Proportion	3.7	0.0	(6,017)	0	(1,139)	0	0	0	0	0	0	0
2004	Harney County	6/30/2019	Proportion	2.9	1.9	16,068	10,527	5,541	5,541	4,986	0	0	0	0	0
2004	Harney County	6/30/2018	Proportion	3.1	1.1	(1,080)	(384)	(348)	(348)	(36)	0	0	0	0	0
2004	Harney County	6/30/2017	Proportion	3.3	0.3	(599)	(53)	(182)	(53)	0	0	0	0	0	0
2004	Harney County	6/30/2016	Proportion	3.7	0.0	(1,073)	0	(203)	0	0	0	0	0	0	0
2005	Jackson County	6/30/2019	Proportion	2.9	1.9	482,656	316,223	166,433	166,433	149,790	0	0	0	0	0
2005	Jackson County	6/30/2018	Proportion	3.1	1.1	16,012	5,682	5,165	5,165	517	0	0	0	0	0
2005	Jackson County	6/30/2017	Proportion	3.3	0.3	7,915	721	2,398	721	0	0	0	0	0	0
2005	Jackson County	6/30/2016	Proportion	3.7	0.0	(4,019)	0	(761)	0	0	0	0	0	0	0
2006	Jefferson County	6/30/2019	Proportion	2.9	1.9	33,322	21,832	11,490	11,490	10,342	0	0	0	0	0
2006	Jefferson County	6/30/2018	Proportion	3.1	1.1	(2,200)	(780)	(710)	(710)	(70)	0	0	0	0	0
2006	Jefferson County	6/30/2017	Proportion	3.3	0.3	(84)	(9)	(25)	(9)	0	0	0	0	0	0
2006	Jefferson County	6/30/2016	Proportion	3.7	0.0	(709)	0	(133)	0	0	0	0	0	0	0
2007	Klamath County	6/30/2019	Proportion	2.9	1.9	24,435	16,009	8,426	8,426	7,583	0	0	0	0	0
2007	Klamath County	6/30/2018	Proportion	3.1	1.1	(69)	(25)	(22)	(22)	(3)	0	0	0	0	0
2007	Klamath County	6/30/2017	Proportion	3.3	0.3	237	21	72	21	0	0	0	0	0	0
2007	Klamath County	6/30/2016	Proportion	3.7	0.0	(1,514)	0	(287)	0	0	0	0	0	0	0
2008	Lane County	6/30/2019	Proportion	2.9	1.9	1,000,150	655,271	344,879	344,879	310,392	0	0	0	0	0
2008	Lane County	6/30/2018	Proportion	3.1	1.1	(55,620)	(19,736)	(17,942)	(17,942)	(1,794)	0	0	0	0	0
2008	Lane County	6/30/2017	Proportion	3.3	0.3	(4,526)	(410)	(1,372)	(410)	0	0	0	0	0	0
2008	Lane County	6/30/2016	Proportion	3.7	0.0	(2,753)	0	(521)	0	0	0	0	0	0	0
2009	Marion County	6/30/2019	Proportion	2.9	1.9	523,831	343,200	180,631	180,631	162,569	0	0	0	0	0
2009	Marion County	6/30/2018	Proportion	3.1	1.1	5,699	2,023	1,838	1,838	185	0	0	0	0	0
2009	Marion County	6/30/2017	Proportion	3.3	0.3	(2,159)	(197)	(654)	(197)	0	0	0	0	0	0
2009	Marion County	6/30/2016	Proportion	3.7	0.0	(7,145)	0	(1,352)	0	0	0	0	0	0	0
2011	Washington County	6/30/2019	Proportion	2.9	1.9	852,426	558,486	293,940	293,940	264,546	0	0	0	0	0
2011	Washington County	6/30/2018	Proportion	3.1	1.1	(52,478)	(18,622)	(16,928)	(16,928)	(1,694)	0	0	0	0	0
2011	Washington County	6/30/2017	Proportion	3.3	0.3	(9,296)	(845)	(2,817)	(845)	0	0	0	0	0	0
2011	Washington County	6/30/2016	Proportion	3.7	0.0	(8,187)	0	(1,548)	0	0	0	0	0	0	0
2012	Grant County	6/30/2019	Proportion	2.9	1.9	6,765	4,432	2,333	2,333	2,099	0	0	0	0	0
2012	Grant County	6/30/2018	Proportion	3.1	1.1	(514)	(182)	(166)	(166)	(16)	0	0	0	0	0
2012	Grant County	6/30/2017	Proportion	3.3	0.3	(189)	(18)	(57)	(18)	0	0	0	0	0	0
2012	Grant County	6/30/2016	Proportion	3.7	0.0	(819)	0	(156)	0	0	0	0	0	0	0
2013	Umatilla County	6/30/2019	Proportion	2.9	1.9	30,458	19,955	10,503	10,503	9,452	0	0	0	0	0
2013	Umatilla County	6/30/2018	Proportion	3.1	1.1	(3,281)	(1,165)	(1,058)	(1,058)	(107)	0	0	0	0	0
2013	Umatilla County	6/30/2017	Proportion	3.3	0.3	418	37	127	37	0	0	0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	3.7	0.0	(1,595)	0	(302)	0	0	0	0	0	0	0
2014	Linn County	6/30/2019	Proportion	2.9	1.9	349,010	228,662	120,348	120,348	108,314	0	0	0	0	0
2014	Linn County	6/30/2018	Proportion	3.1	1.1	6,437	2,285	2,076	2,076	209	0	0	0	0	0
2014	Linn County	6/30/2017	Proportion	3.3	0.3	(82)	(7)	(25)	(7)	0	0	0	0	0	0
2014	Linn County	6/30/2016	Proportion	3.7	0.0	(1,641)	0	(309)	0	0	0	0	0	0	0
2015	Yamhill County	6/30/2019	Proportion	2.9	1.9	175,529	115,002	60,527	60,527	54,475	0	0	0	0	0
2015	Yamhill County	6/30/2018	Proportion	3.1	1.1	(10,062)	(3,570)	(3,246)	(3,246)	(324)	0	0	0	0	0
2015	Yamhill County	6/30/2017	Proportion	3.3	0.3	(2,776)	(253)	(841)	(253)	0	0	0	0	0	0
2015	Yamhill County	6/30/2016	Proportion	3.7	0.0	(2,463)	0	(465)	0	0	0	0	0	0	0
2016	Sherman County	6/30/2019	Proportion	2.9	1.9	1,994	1,306	688	688	618	0	0	0	0	0
2016	Sherman County	6/30/2018	Proportion	3.1	1.1	(766)	(272)	(247)	(247)	(25)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
2016	Sherman County	6/30/2017	Proportion	3.3	0.3	162	15	49	15	0	0	0	0	0
2016	Sherman County	6/30/2016	Proportion	3.7	0.0	(395)	0	(74)	0	0	0	0	0	0
2017	Columbia County	6/30/2019	Proportion	2.9	1.9	27,803	18,216	9,587	9,587	8,629	0	0	0	0
2017	Columbia County	6/30/2018	Proportion	3.1	1.1	(4,282)	(1,520)	(1,381)	(1,381)	(139)	0	0	0	0
2017	Columbia County	6/30/2017	Proportion	3.3	0.3	(1,141)	(103)	(346)	(103)	0	0	0	0	0
2017	Columbia County	6/30/2016	Proportion	3.7	0.0	1,658	0	314	0	0	0	0	0	0
2018	Coos County	6/30/2019	Proportion	2.9	1.9	21,507	14,091	7,416	7,416	6,675	0	0	0	0
2018	Coos County	6/30/2018	Proportion	3.1	1.1	(2,077)	(737)	(670)	(670)	(67)	0	0	0	0
2018	Coos County	6/30/2017	Proportion	3.3	0.3	(825)	(75)	(250)	(75)	0	0	0	0	0
2018	Coos County	6/30/2016	Proportion	3.7	0.0	(1,244)	0	(236)	0	0	0	0	0	0
2020	Wasco County	6/30/2019	Proportion	2.9	1.9	15,286	10,015	5,271	5,271	4,744	0	0	0	0
2020	Wasco County	6/30/2018	Proportion	3.1	1.1	763	271	246	246	25	0	0	0	0
2020	Wasco County	6/30/2017	Proportion	3.3	0.3	(35)	(2)	(11)	(2)	0	0	0	0	0
2020	Wasco County	6/30/2016	Proportion	3.7	0.0	1,156	0	220	0	0	0	0	0	0
2021	Baker County	6/30/2019	Proportion	2.9	1.9	25,280	16,563	8,717	8,717	7,846	0	0	0	0
2021	Baker County	6/30/2018	Proportion	3.1	1.1	(1,405)	(499)	(453)	(453)	(46)	0	0	0	0
2021	Baker County	6/30/2017	Proportion	3.3	0.3	(316)	(28)	(96)	(28)	0	0	0	0	0
2021	Baker County	6/30/2016	Proportion	3.7	0.0	(335)	0	(62)	0	0	0	0	0	0
2022	Gilliam County	6/30/2019	Proportion	2.9	1.9	13,376	8,764	4,612	4,612	4,152	0	0	0	0
2022	Gilliam County	6/30/2018	Proportion	3.1	1.1	(390)	(138)	(126)	(126)	(12)	0	0	0	0
2022	Gilliam County	6/30/2017	Proportion	3.3	0.3	(99)	(9)	(30)	(9)	0	0	0	0	0
2022	Gilliam County	6/30/2016	Proportion	3.7	0.0	(302)	0	(56)	0	0	0	0	0	0
2027	Deschutes County	6/30/2019	Proportion	2.9	1.9	102,709	67,292	35,417	35,417	31,875	0	0	0	0
2027	Deschutes County	6/30/2018	Proportion	3.1	1.1	(19,280)	(6,842)	(6,219)	(6,219)	(623)	0	0	0	0
2027	Deschutes County	6/30/2017	Proportion	3.3	0.3	(6,235)	(568)	(1,889)	(568)	0	0	0	0	0
2027	Deschutes County	6/30/2016	Proportion	3.7	0.0	(3,079)	0	(583)	0	0	0	0	0	0
2035	Hood River County	6/30/2019	Proportion	2.9	1.9	30,875	20,228	10,647	10,647	9,581	0	0	0	0
2035	Hood River County	6/30/2018	Proportion	3.1	1.1	2,617	929	844	844	85	0	0	0	0
2035	Hood River County	6/30/2017	Proportion	3.3	0.3	(441)	(39)	(134)	(39)	0	0	0	0	0
2035	Hood River County	6/30/2016	Proportion	3.7	0.0	(497)	0	(95)	0	0	0	0	0	0
2036	Clatsop County	6/30/2019	Proportion	2.9	1.9	(69,711)	(45,673)	(24,038)	(24,038)	(21,635)	0	0	0	0
2036	Clatsop County	6/30/2018	Proportion	3.1	1.1	(33,926)	(12,038)	(10,944)	(10,944)	(1,094)	0	0	0	0
2036	Clatsop County	6/30/2017	Proportion	3.3	0.3	3,514	319	1,065	319	0	0	0	0	0
2036	Clatsop County	6/30/2016	Proportion	3.7	0.0	(190)	0	(37)	0	0	0	0	0	0
2037	Polk County	6/30/2019	Proportion	2.9	1.9	46,120	30,217	15,903	15,903	14,314	0	0	0	0
2037	Polk County	6/30/2018	Proportion	3.1	1.1	(4,747)	(1,685)	(1,531)	(1,531)	(154)	0	0	0	0
2037	Polk County	6/30/2017	Proportion	3.3	0.3	(2,523)	(228)	(765)	(228)	0	0	0	0	0
2037	Polk County	6/30/2016	Proportion	3.7	0.0	1,651	0	313	0	0	0	0	0	0
2038	Multnomah County	6/30/2019	Proportion	2.9	1.9	(15,497,600)	(10,153,600)	(5,344,000)	(5,344,000)	(4,809,600)	0	0	0	0
2038	Multnomah County	6/30/2018	Proportion	3.1	1.1	1,100,407	390,467	354,970	354,970	35,497	0	0	0	0
2038	Multnomah County	6/30/2017	Proportion	3.3	0.3	(9,406)	(856)	(2,850)	(856)	0	0	0	0	0
2038	Multnomah County	6/30/2016	Proportion	3.7	0.0	(18,641)	0	(3,527)	0	0	0	0	0	0
2039	Malheur County	6/30/2019	Proportion	2.9	1.9	11,030	7,227	3,803	3,803	3,424	0	0	0	0
2039	Malheur County	6/30/2018	Proportion	3.1	1.1	(95)	(33)	(31)	(31)	(2)	0	0	0	0
2039	Malheur County	6/30/2017	Proportion	3.3	0.3	70	7	21	7	0	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	3.7	0.0	(1,662)	0	(315)	0	0	0	0	0	0
2040	Benton County	6/30/2019	Proportion	2.9	1.9	188,047	123,203	64,844	64,844	58,359	0	0	0	0
2040	Benton County	6/30/2018	Proportion	3.1	1.1	3,778	1,340	1,219	1,219	121	0	0	0	0
2040	Benton County	6/30/2017	Proportion	3.3	0.3	(3,134)	(284)	(950)	(284)	0	0	0	0	0
2040	Benton County	6/30/2016	Proportion	3.7	0.0	950	0	179	0	0	0	0	0	0
2042	Josephine County	6/30/2019	Proportion	2.9	1.9	178,766	117,123	61,643	61,643	55,480	0	0	0	0
2042	Josephine County	6/30/2018	Proportion	3.1	1.1	(16,561)	(5,877)	(5,342)	(5,342)	(535)	0	0	0	0
2042	Josephine County	6/30/2017	Proportion	3.3	0.3	(1,447)	(133)	(438)	(133)	0	0	0	0	0
2042	Josephine County	6/30/2016	Proportion	3.7	0.0	(814)	0	(154)	0	0	0	0	0	0
2043	Lincoln County	6/30/2019	Proportion	2.9	1.9	28,372	18,589	9,783	9,783	8,806	0	0	0	0
2043	Lincoln County	6/30/2018	Proportion	3.1	1.1	(53)	(19)	(17)	(17)	(2)	0	0	0	0
2043	Lincoln County	6/30/2017	Proportion	3.3	0.3	17	2	5	2	0	0	0	0	0
2043	Lincoln County	6/30/2016	Proportion	3.7	0.0	(527)	0	(101)	0	0	0	0	0	0
2044	Crook County	6/30/2019	Proportion	2.9	1.9	10,944	7,170	3,774	3,774	3,396	0	0	0	0
2044	Crook County	6/30/2018	Proportion	3.1	1.1	1,096	388	354	354	34	0	0	0	0
2044	Crook County	6/30/2017	Proportion	3.3	0.3	(711)	(66)	(215)	(66)	0	0	0	0	0
2044	Crook County	6/30/2016	Proportion	3.7	0.0	213	0	39	0	0	0	0	0	0
2050	Wallowa County	6/30/2019	Proportion	2.9	1.9	3,918	2,567	1,351	1,351	1,216	0	0	0	0
2050	Wallowa County	6/30/2018	Proportion	3.1	1.1	242	86	78	78	8	0	0	0	0
2050	Wallowa County	6/30/2017	Proportion	3.3	0.3	(125)	(11)	(38)	(11)	0	0	0	0	0
2050	Wallowa County	6/30/2016	Proportion	3.7	0.0	(47)	0	(8)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
								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
2099	State Judiciary	6/30/2019	Proportion	2.9	1.9	(59,382)	(38,905)	(20,477)	(20,477)	(18,428)	0	0	0	0
2099	State Judiciary	6/30/2018	Proportion	3.1	1.1	68,750	24,396	22,177	22,177	2,219	0	0	0	0
2099	State Judiciary	6/30/2017	Proportion	3.3	0.3	(15,321)	(1,392)	(4,643)	(1,392)	0	0	0	0	0
2099	State Judiciary	6/30/2016	Proportion	3.7	0.0	4,198	0	793	0	0	0	0	0	0
2100	City of Roseburg	6/30/2019	Proportion	2.9	1.9	(4,112)	(2,694)	(1,418)	(1,418)	(1,276)	0	0	0	0
2100	City of Roseburg	6/30/2018	Proportion	3.1	1.1	2,182	774	704	704	70	0	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	3.3	0.3	(203)	(17)	(62)	(17)	0	0	0	0	0
2100	City of Roseburg	6/30/2016	Proportion	3.7	0.0	(885)	0	(168)	0	0	0	0	0	0
2101	City of Salem	6/30/2019	Proportion	2.9	1.9	448,338	293,739	154,599	154,599	139,140	0	0	0	0
2101	City of Salem	6/30/2018	Proportion	3.1	1.1	3,277	1,163	1,057	1,057	106	0	0	0	0
2101	City of Salem	6/30/2017	Proportion	3.3	0.3	(5,775)	(525)	(1,750)	(525)	0	0	0	0	0
2101	City of Salem	6/30/2016	Proportion	3.7	0.0	1,484	0	281	0	0	0	0	0	0
2102	City of Medford	6/30/2019	Proportion	2.9	1.9	206,249	135,129	71,120	71,120	64,009	0	0	0	0
2102	City of Medford	6/30/2018	Proportion	3.1	1.1	(4,489)	(1,593)	(1,448)	(1,448)	(145)	0	0	0	0
2102	City of Medford	6/30/2017	Proportion	3.3	0.3	(1,464)	(132)	(444)	(132)	0	0	0	0	0
2102	City of Medford	6/30/2016	Proportion	3.7	0.0	(5,298)	0	(1,002)	0	0	0	0	0	0
2103	City of Albany	6/30/2019	Proportion	2.9	1.9	51,766	33,916	17,850	17,850	16,066	0	0	0	0
2103	City of Albany	6/30/2018	Proportion	3.1	1.1	(10,040)	(3,562)	(3,239)	(3,239)	(323)	0	0	0	0
2103	City of Albany	6/30/2017	Proportion	3.3	0.3	(3,168)	(288)	(960)	(288)	0	0	0	0	0
2103	City of Albany	6/30/2016	Proportion	3.7	0.0	(5,410)	0	(1,024)	0	0	0	0	0	0
2104	City of Ashland	6/30/2019	Proportion	2.9	1.9	105,259	68,963	36,296	36,296	32,667	0	0	0	0
2104	City of Ashland	6/30/2018	Proportion	3.1	1.1	(7,906)	(2,806)	(2,550)	(2,550)	(256)	0	0	0	0
2104	City of Ashland	6/30/2017	Proportion	3.3	0.3	1,041	96	315	96	0	0	0	0	0
2104	City of Ashland	6/30/2016	Proportion	3.7	0.0	(1,924)	0	(364)	0	0	0	0	0	0
2105	City of Astoria	6/30/2019	Proportion	2.9	1.9	50,233	32,911	17,322	17,322	15,589	0	0	0	0
2105	City of Astoria	6/30/2018	Proportion	3.1	1.1	12	4	4	4	0	0	0	0	0
2105	City of Astoria	6/30/2017	Proportion	3.3	0.3	426	39	129	39	0	0	0	0	0
2105	City of Astoria	6/30/2016	Proportion	3.7	0.0	(151)	0	(28)	0	0	0	0	0	0
2106	City of Beaverton	6/30/2019	Proportion	2.9	1.9	5,144	3,370	1,774	1,774	1,596	0	0	0	0
2106	City of Beaverton	6/30/2018	Proportion	3.1	1.1	23,338	8,282	7,528	7,528	754	0	0	0	0
2106	City of Beaverton	6/30/2017	Proportion	3.3	0.3	(1,842)	(168)	(558)	(168)	0	0	0	0	0
2106	City of Beaverton	6/30/2016	Proportion	3.7	0.0	2,025	0	384	0	0	0	0	0	0
2107	City of Bend	6/30/2019	Proportion	2.9	1.9	248,443	162,773	85,670	85,670	77,103	0	0	0	0
2107	City of Bend	6/30/2018	Proportion	3.1	1.1	(16,292)	(5,782)	(5,255)	(5,255)	(527)	0	0	0	0
2107	City of Bend	6/30/2017	Proportion	3.3	0.3	(4,577)	(416)	(1,387)	(416)	0	0	0	0	0
2107	City of Bend	6/30/2016	Proportion	3.7	0.0	1,067	0	203	0	0	0	0	0	0
2109	City of Canby	6/30/2019	Proportion	2.9	1.9	37,314	24,447	12,867	12,867	11,580	0	0	0	0
2109	City of Canby	6/30/2018	Proportion	3.1	1.1	(3,526)	(1,252)	(1,137)	(1,137)	(115)	0	0	0	0
2109	City of Canby	6/30/2017	Proportion	3.3	0.3	78	6	24	6	0	0	0	0	0
2109	City of Canby	6/30/2016	Proportion	3.7	0.0	(1,002)	0	(189)	0	0	0	0	0	0
2110	City of Coquille	6/30/2019	Proportion	2.9	1.9	6,602	4,325	2,277	2,277	2,048	0	0	0	0
2110	City of Coquille	6/30/2018	Proportion	3.1	1.1	(649)	(231)	(209)	(209)	(22)	0	0	0	0
2110	City of Coquille	6/30/2017	Proportion	3.3	0.3	(93)	(9)	(28)	(9)	0	0	0	0	0
2110	City of Coquille	6/30/2016	Proportion	3.7	0.0	(419)	0	(80)	0	0	0	0	0	0
2111	City of Eugene	6/30/2019	Proportion	2.9	1.9	576,952	378,003	198,949	198,949	179,054	0	0	0	0
2111	City of Eugene	6/30/2018	Proportion	3.1	1.1	(16,845)	(5,977)	(5,434)	(5,434)	(543)	0	0	0	0
2111	City of Eugene	6/30/2017	Proportion	3.3	0.3	(1,982)	(179)	(601)	(179)	0	0	0	0	0
2111	City of Eugene	6/30/2016	Proportion	3.7	0.0	(11,152)	0	(2,110)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	2.9	1.9	2,141	1,403	738	738	665	0	0	0	0
2112	City Of Forest Grove	6/30/2018	Proportion	3.1	1.1	(23)	(9)	(7)	(7)	(2)	0	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	3.3	0.3	(989)	(89)	(300)	(89)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	3.7	0.0	982	0	187	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2019	Proportion	2.9	1.9	88,537	58,007	30,530	30,530	27,477	0	0	0	0
2113	City of Grants Pass	6/30/2018	Proportion	3.1	1.1	29,204	10,362	9,421	9,421	941	0	0	0	0
2113	City of Grants Pass	6/30/2017	Proportion	3.3	0.3	(8,415)	(765)	(2,550)	(765)	0	0	0	0	0
2113	City of Grants Pass	6/30/2016	Proportion	3.7	0.0	377	0	71	0	0	0	0	0	0
2114	City of Gresham	6/30/2019	Proportion	2.9	1.9	284,060	186,108	97,952	97,952	88,156	0	0	0	0
2114	City of Gresham	6/30/2018	Proportion	3.1	1.1	(21,671)	(7,689)	(6,991)	(6,991)	(698)	0	0	0	0
2114	City of Gresham	6/30/2017	Proportion	3.3	0.3	(3,388)	(307)	(1,027)	(307)	0	0	0	0	0
2114	City of Gresham	6/30/2016	Proportion	3.7	0.0	(2,784)	0	(528)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2019	Proportion	2.9	1.9	120,519	78,961	41,558	41,558	37,403	0	0	0	0
2115	City of Hillsboro	6/30/2018	Proportion	3.1	1.1	(17,607)	(6,247)	(5,680)	(5,680)	(567)	0	0	0	0
2115	City of Hillsboro	6/30/2017	Proportion	3.3	0.3	(3,920)	(356)	(1,188)	(356)	0	0	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	3.7	0.0	(2,721)	0	(516)	0	0	0	0	0	0
2117	City of McMinnville	6/30/2019	Proportion	2.9	1.9	25,934	16,991	8,943	8,943	8,048	0	0	0	0
2117	City of McMinnville	6/30/2018	Proportion	3.1	1.1	(2,059)	(731)	(664)	(664)	(67)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
2117	City of McMinnville	6/30/2017	Proportion	3.3	0.3	9,317	848	2,823	848	0	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	3.7	0.0	(2,071)	0	(392)	0	0	0	0	0	0
2118	City of Ontario	6/30/2019	Proportion	2.9	1.9	1,903	1,247	656	656	591	0	0	0	0
2118	City of Ontario	6/30/2018	Proportion	3.1	1.1	389	139	125	125	14	0	0	0	0
2118	City of Ontario	6/30/2017	Proportion	3.3	0.3	(413)	(38)	(125)	(38)	0	0	0	0	0
2118	City of Ontario	6/30/2016	Proportion	3.7	0.0	(1,005)	0	(189)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2019	Proportion	2.9	1.9	(2,671)	(1,750)	(921)	(921)	(829)	0	0	0	0
2119	City of Oregon City	6/30/2018	Proportion	3.1	1.1	(628)	(222)	(203)	(203)	(19)	0	0	0	0
2119	City of Oregon City	6/30/2017	Proportion	3.3	0.3	(1,344)	(123)	(407)	(123)	0	0	0	0	0
2119	City of Oregon City	6/30/2016	Proportion	3.7	0.0	22	0	4	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Proportion	2.9	1.9	4,253	2,786	1,467	1,467	1,319	0	0	0	0
2120	City of Lake Oswego	6/30/2018	Proportion	3.1	1.1	(1,175)	(417)	(379)	(379)	(38)	0	0	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	3.3	0.3	(197)	(17)	(60)	(17)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	3.7	0.0	(3,805)	0	(721)	0	0	0	0	0	0
2121	City of Portland	6/30/2019	Proportion	2.9	1.9	4,322,252	2,831,820	1,490,432	1,490,432	1,341,388	0	0	0	0
2121	City of Portland	6/30/2018	Proportion	3.1	1.1	(187,470)	(66,522)	(60,474)	(60,474)	(6,048)	0	0	0	0
2121	City of Portland	6/30/2017	Proportion	3.3	0.3	(46,117)	(4,192)	(13,975)	(4,192)	0	0	0	0	0
2121	City of Portland	6/30/2016	Proportion	3.7	0.0	(16,078)	0	(3,043)	0	0	0	0	0	0
2122	City of Redmond	6/30/2019	Proportion	2.9	1.9	46,339	30,360	15,979	15,979	14,381	0	0	0	0
2122	City of Redmond	6/30/2018	Proportion	3.1	1.1	(2,413)	(857)	(778)	(778)	(79)	0	0	0	0
2122	City of Redmond	6/30/2017	Proportion	3.3	0.3	(321)	(30)	(97)	(30)	0	0	0	0	0
2122	City of Redmond	6/30/2016	Proportion	3.7	0.0	1,037	0	197	0	0	0	0	0	0
2123	City of St Helens	6/30/2019	Proportion	2.9	1.9	5,392	3,533	1,859	1,859	1,674	0	0	0	0
2123	City of St Helens	6/30/2018	Proportion	3.1	1.1	(26)	(10)	(8)	(8)	(2)	0	0	0	0
2123	City of St Helens	6/30/2017	Proportion	3.3	0.3	(453)	(42)	(137)	(42)	0	0	0	0	0
2123	City of St Helens	6/30/2016	Proportion	3.7	0.0	588	0	111	0	0	0	0	0	0
2125	City of Vernonia	6/30/2019	Proportion	2.9	1.9	5,964	3,907	2,057	2,057	1,850	0	0	0	0
2125	City of Vernonia	6/30/2018	Proportion	3.1	1.1	(416)	(148)	(134)	(134)	(14)	0	0	0	0
2125	City of Vernonia	6/30/2017	Proportion	3.3	0.3	11	2	3	2	0	0	0	0	0
2125	City of Vernonia	6/30/2016	Proportion	3.7	0.0	99	0	18	0	0	0	0	0	0
2126	City of West Linn	6/30/2019	Proportion	2.9	1.9	46,486	30,456	16,030	16,030	14,426	0	0	0	0
2126	City of West Linn	6/30/2018	Proportion	3.1	1.1	3,713	1,317	1,198	1,198	119	0	0	0	0
2126	City of West Linn	6/30/2017	Proportion	3.3	0.3	1,147	103	348	103	0	0	0	0	0
2126	City of West Linn	6/30/2016	Proportion	3.7	0.0	(608)	0	(116)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2019	Proportion	2.9	1.9	49,306	32,304	17,002	17,002	15,302	0	0	0	0
2127	City of Cottage Grove	6/30/2018	Proportion	3.1	1.1	(2,549)	(905)	(822)	(822)	(83)	0	0	0	0
2127	City of Cottage Grove	6/30/2017	Proportion	3.3	0.3	(823)	76	249	76	0	0	0	0	0
2127	City of Cottage Grove	6/30/2016	Proportion	3.7	0.0	430	0	82	0	0	0	0	0	0
2128	City of Tillamook	6/30/2019	Proportion	2.9	1.9	6,146	4,027	2,119	2,119	1,908	0	0	0	0
2128	City of Tillamook	6/30/2018	Proportion	3.1	1.1	(579)	(205)	(187)	(187)	(18)	0	0	0	0
2128	City of Tillamook	6/30/2017	Proportion	3.3	0.3	272	26	82	26	0	0	0	0	0
2128	City of Tillamook	6/30/2016	Proportion	3.7	0.0	5	0	2	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2019	Proportion	2.9	1.9	896	587	309	309	278	0	0	0	0
2129	City of Sweet Home	6/30/2018	Proportion	3.1	1.1	310	110	100	100	10	0	0	0	0
2129	City of Sweet Home	6/30/2017	Proportion	3.3	0.3	(117)	(12)	(35)	(12)	0	0	0	0	0
2129	City of Sweet Home	6/30/2016	Proportion	3.7	0.0	(30)	0	(6)	0	0	0	0	0	0
2131	City of Drain	6/30/2019	Proportion	2.9	1.9	4,523	2,963	1,560	1,560	1,403	0	0	0	0
2131	City of Drain	6/30/2018	Proportion	3.1	1.1	(372)	(132)	(120)	(120)	(12)	0	0	0	0
2131	City of Drain	6/30/2017	Proportion	3.3	0.3	(96)	(9)	(29)	(9)	0	0	0	0	0
2131	City of Drain	6/30/2016	Proportion	3.7	0.0	(343)	0	(64)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2019	Proportion	2.9	1.9	477,140	312,609	164,531	164,531	148,078	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	3.1	1.1	(16,981)	(6,025)	(5,478)	(5,478)	(547)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	3.3	0.3	7,200	654	2,182	654	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	3.7	0.0	(6,520)	0	(1,234)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	2.9	1.9	25,751	16,871	8,880	8,880	7,991	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	3.1	1.1	275	97	89	89	8	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	3.3	0.3	(10,426)	(949)	(3,159)	(949)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	3.7	0.0	(796)	0	(150)	0	0	0	0	0	0
2138	City of Hood River	6/30/2019	Proportion	2.9	1.9	43,431	28,455	14,976	14,976	13,479	0	0	0	0
2138	City of Hood River	6/30/2018	Proportion	3.1	1.1	(2,143)	(761)	(691)	(691)	(70)	0	0	0	0
2138	City of Hood River	6/30/2017	Proportion	3.3	0.3	47	5	14	5	0	0	0	0	0
2138	City of Hood River	6/30/2016	Proportion	3.7	0.0	72	0	15	0	0	0	0	0	0
2139	City of Reedsport	6/30/2019	Proportion	2.9	1.9	10,249	6,715	3,534	3,534	3,181	0	0	0	0
2139	City of Reedsport	6/30/2018	Proportion	3.1	1.1	196	70	63	63	7	0	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	3.3	0.3	(203)	(17)	(62)	(17)	0	0	0	0	0
2139	City of Reedsport	6/30/2016	Proportion	3.7	0.0	(136)	0	(25)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2140	City of Lebanon	6/30/2019	Proportion	2.9	1.9	(45,298)	(29,678)	(15,620)	(15,620)	(14,058)	0	0	0	0	0
2140	City of Lebanon	6/30/2018	Proportion	3.1	1.1	1,569	557	506	506	51	0	0	0	0	0
2140	City of Lebanon	6/30/2017	Proportion	3.3	0.3	1,011	93	306	93	0	0	0	0	0	0
2140	City of Lebanon	6/30/2016	Proportion	3.7	0.0	1,208	0	230	0	0	0	0	0	0	0
2142	City of Sherwood	6/30/2019	Proportion	2.9	1.9	41,265	27,036	14,229	14,229	12,807	0	0	0	0	0
2142	City of Sherwood	6/30/2018	Proportion	3.1	1.1	(1,351)	(479)	(436)	(436)	(43)	0	0	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	3.3	0.3	(146)	(14)	(44)	(14)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2016	Proportion	3.7	0.0	(1,246)	0	(235)	0	0	0	0	0	0	0
2143	City of Oakland	6/30/2019	Proportion	2.9	1.9	1,500	983	517	517	466	0	0	0	0	0
2143	City of Oakland	6/30/2018	Proportion	3.1	1.1	117	41	38	38	3	0	0	0	0	0
2143	City of Oakland	6/30/2017	Proportion	3.3	0.3	49	4	15	4	0	0	0	0	0	0
2143	City of Oakland	6/30/2016	Proportion	3.7	0.0	(55)	0	(10)	0	0	0	0	0	0	0
2145	City of Vale	6/30/2019	Proportion	2.9	1.9	341	223	118	118	105	0	0	0	0	0
2145	City of Vale	6/30/2018	Proportion	3.1	1.1	324	114	105	105	9	0	0	0	0	0
2145	City of Vale	6/30/2017	Proportion	3.3	0.3	91	7	28	7	0	0	0	0	0	0
2145	City of Vale	6/30/2016	Proportion	3.7	0.0	(77)	0	(14)	0	0	0	0	0	0	0
2146	City of Prineville	6/30/2019	Proportion	2.9	1.9	8,656	5,671	2,985	2,985	2,686	0	0	0	0	0
2146	City of Prineville	6/30/2018	Proportion	3.1	1.1	(828)	(294)	(267)	(267)	(27)	0	0	0	0	0
2146	City of Prineville	6/30/2017	Proportion	3.3	0.3	(424)	(40)	(128)	(40)	0	0	0	0	0	0
2146	City of Prineville	6/30/2016	Proportion	3.7	0.0	(799)	0	(151)	0	0	0	0	0	0	0
2147	City of Wheeler	6/30/2019	Proportion	2.9	1.9	(386)	(253)	(133)	(133)	(120)	0	0	0	0	0
2147	City of Wheeler	6/30/2018	Proportion	3.1	1.1	382	136	123	123	13	0	0	0	0	0
2147	City of Wheeler	6/30/2017	Proportion	3.3	0.3	18	3	5	3	0	0	0	0	0	0
2147	City of Wheeler	6/30/2016	Proportion	3.7	0.0	(14)	0	(2)	0	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2019	Proportion	2.9	1.9	3,387	2,219	1,168	1,168	1,051	0	0	0	0	0
2148	City of Klamath Falls	6/30/2018	Proportion	3.1	1.1	897	2,527	815	815	82	0	0	0	0	0
2148	City of Klamath Falls	6/30/2017	Proportion	3.3	0.3	278	26	84	26	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2016	Proportion	3.7	0.0	(1,591)	0	(301)	0	0	0	0	0	0	0
2149	City of Canyonville	6/30/2019	Proportion	2.9	1.9	(908)	(595)	(313)	(313)	(282)	0	0	0	0	0
2149	City of Canyonville	6/30/2018	Proportion	3.1	1.1	99	35	32	32	3	0	0	0	0	0
2149	City of Canyonville	6/30/2017	Proportion	3.3	0.3	65	5	20	5	0	0	0	0	0	0
2149	City of Canyonville	6/30/2016	Proportion	3.7	0.0	128	0	23	0	0	0	0	0	0	0
2150	City of Bandon	6/30/2019	Proportion	2.9	1.9	756	495	261	261	234	0	0	0	0	0
2150	City of Bandon	6/30/2018	Proportion	3.1	1.1	(401)	(143)	(129)	(129)	(14)	0	0	0	0	0
2150	City of Bandon	6/30/2017	Proportion	3.3	0.3	137	11	42	11	0	0	0	0	0	0
2150	City of Bandon	6/30/2016	Proportion	3.7	0.0	(298)	0	(55)	0	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Proportion	2.9	1.9	7,236	4,741	2,495	2,495	2,246	0	0	0	0	0
2152	City of Coos Bay	6/30/2018	Proportion	3.1	1.1	(306)	(108)	(99)	(99)	(9)	0	0	0	0	0
2152	City of Coos Bay	6/30/2017	Proportion	3.3	0.3	394	37	119	37	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2016	Proportion	3.7	0.0	(1,414)	0	(288)	0	0	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Proportion	2.9	1.9	14,890	9,756	5,134	5,134	4,622	0	0	0	0	0
2154	City of Pendleton	6/30/2018	Proportion	3.1	1.1	(225)	(79)	(73)	(73)	(6)	0	0	0	0	0
2154	City of Pendleton	6/30/2017	Proportion	3.3	0.3	(1,123)	(103)	(340)	(103)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2016	Proportion	3.7	0.0	(1,683)	0	(318)	0	0	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Proportion	2.9	1.9	59,853	39,214	20,639	20,639	18,575	0	0	0	0	0
2155	City of Corvallis	6/30/2018	Proportion	3.1	1.1	(5,056)	(1,794)	(1,631)	(1,631)	(163)	0	0	0	0	0
2155	City of Corvallis	6/30/2017	Proportion	3.3	0.3	(1,685)	(152)	(511)	(152)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2016	Proportion	3.7	0.0	(5,424)	0	(1,026)	0	0	0	0	0	0	0
2157	City of Monmouth	6/30/2019	Proportion	2.9	1.9	(7,810)	(5,117)	(2,693)	(2,693)	(2,424)	0	0	0	0	0
2157	City of Monmouth	6/30/2018	Proportion	3.1	1.1	(694)	(246)	(224)	(224)	(22)	0	0	0	0	0
2157	City of Monmouth	6/30/2017	Proportion	3.3	0.3	(145)	(13)	(44)	(13)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2016	Proportion	3.7	0.0	(295)	0	(55)	0	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	2.9	1.9	44,961	29,457	15,504	15,504	13,953	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2018	Proportion	3.1	1.1	(2,358)	(836)	(761)	(761)	(75)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2017	Proportion	3.3	0.3	618	57	187	57	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2016	Proportion	3.7	0.0	(44)	0	(8)	0	0	0	0	0	0	0
2159	City of Baker City	6/30/2019	Proportion	2.9	1.9	5,508	3,609	1,899	1,899	1,710	0	0	0	0	0
2159	City of Baker City	6/30/2018	Proportion	3.1	1.1	1,298	460	419	419	41	0	0	0	0	0
2159	City of Baker City	6/30/2017	Proportion	3.3	0.3	(192)	(18)	(58)	(18)	0	0	0	0	0	0
2159	City of Baker City	6/30/2016	Proportion	3.7	0.0	(531)	0	(99)	0	0	0	0	0	0	0
2160	City of Hermiston	6/30/2019	Proportion	2.9	1.9	22,976	15,053	7,923	7,923	7,130	0	0	0	0	0
2160	City of Hermiston	6/30/2018	Proportion	3.1	1.1	1,321	469	426	426	43	0	0	0	0	0
2160	City of Hermiston	6/30/2017	Proportion	3.3	0.3	(798)	(72)	(242)	(72)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	3.7	0.0	122	0	23	0	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Proportion	2.9	1.9	387	254	133	133	121	0	0	0	0	0
2161	City of Pilot Rock	6/30/2018	Proportion	3.1	1.1	(97)	(35)	(31)	(31)	(4)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2161	City of Pilot Rock	6/30/2017	Proportion	3.3	0.3	(61)	(7)	(18)	(7)	0	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	3.7	0.0	(103)	0	(19)	0	0	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Proportion	2.9	1.9	3,736	2,448	1,288	1,288	1,160	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2018	Proportion	3.1	1.1	2,531	899	816	816	83	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2017	Proportion	3.3	0.3	(609)	(54)	(185)	(54)	0	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	3.7	0.0	(1,006)	0	(190)	0	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2019	Proportion	2.9	1.9	71,265	46,691	24,574	24,574	22,117	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2018	Proportion	3.1	1.1	(2,553)	(905)	(824)	(824)	(81)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2017	Proportion	3.3	0.3	33	3	10	3	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2016	Proportion	3.7	0.0	(419)	0	(80)	0	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Proportion	2.9	1.9	12,503	8,192	4,311	4,311	3,881	0	0	0	0	0	0
2165	City of Cornelius	6/30/2018	Proportion	3.1	1.1	(772)	(274)	(249)	(249)	(25)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2017	Proportion	3.3	0.3	(24)	(3)	(7)	(3)	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2016	Proportion	3.7	0.0	63	0	12	0	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Proportion	2.9	1.9	2,100	1,376	724	724	652	0	0	0	0	0	0
2166	City of Nyssa	6/30/2018	Proportion	3.1	1.1	(292)	(104)	(94)	(94)	(10)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2017	Proportion	3.3	0.3	194	17	59	17	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2016	Proportion	3.7	0.0	(270)	0	(51)	0	0	0	0	0	0	0	0
2167	City of Athena	6/30/2019	Proportion	2.9	1.9	2,719	1,781	938	938	843	0	0	0	0	0	0
2167	City of Athena	6/30/2018	Proportion	3.1	1.1	(362)	(117)	(117)	(117)	(11)	0	0	0	0	0	0
2167	City of Athena	6/30/2017	Proportion	3.3	0.3	69	6	21	6	0	0	0	0	0	0	0
2167	City of Athena	6/30/2016	Proportion	3.7	0.0	(12)	0	(3)	0	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Proportion	2.9	1.9	5,238	3,432	1,806	1,806	1,626	0	0	0	0	0	0
2168	City of Oakridge	6/30/2018	Proportion	3.1	1.1	(1,955)	(693)	(631)	(631)	(62)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2017	Proportion	3.3	0.3	196	19	59	19	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2016	Proportion	3.7	0.0	(204)	0	(39)	0	0	0	0	0	0	0	0
2170	City of Madras	6/30/2019	Proportion	2.9	1.9	5,007	3,280	1,727	1,727	1,553	0	0	0	0	0	0
2170	City of Madras	6/30/2018	Proportion	3.1	1.1	232	82	75	75	7	0	0	0	0	0	0
2170	City of Madras	6/30/2017	Proportion	3.3	0.3	(384)	(36)	(116)	(36)	0	0	0	0	0	0	0
2170	City of Madras	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0	0	0
2172	City of Sandy	6/30/2019	Proportion	2.9	1.9	12,271	8,040	4,231	4,231	3,809	0	0	0	0	0	0
2172	City of Sandy	6/30/2018	Proportion	3.1	1.1	381	135	123	123	12	0	0	0	0	0	0
2172	City of Sandy	6/30/2017	Proportion	3.3	0.3	(686)	(62)	(208)	(62)	0	0	0	0	0	0	0
2172	City of Sandy	6/30/2016	Proportion	3.7	0.0	382	0	73	0	0	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2019	Proportion	2.9	1.9	6,222	4,076	2,146	2,146	1,930	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2018	Proportion	3.1	1.1	(195)	(69)	(63)	(63)	(6)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2017	Proportion	3.3	0.3	93	9	28	9	0	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2016	Proportion	3.7	0.0	(43)	0	(7)	0	0	0	0	0	0	0	0
2175	City of Umatilla	6/30/2019	Proportion	2.9	1.9	(144)	(94)	(50)	(50)	(44)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2018	Proportion	3.1	1.1	2,541	901	820	820	81	0	0	0	0	0	0
2175	City of Umatilla	6/30/2017	Proportion	3.3	0.3	(576)	(51)	(175)	(51)	0	0	0	0	0	0	0
2175	City of Umatilla	6/30/2016	Proportion	3.7	0.0	(331)	0	(64)	0	0	0	0	0	0	0	0
2176	City of Scappoose	6/30/2019	Proportion	2.9	1.9	3,135	2,054	1,081	1,081	973	0	0	0	0	0	0
2176	City of Scappoose	6/30/2018	Proportion	3.1	1.1	(425)	(151)	(137)	(137)	(14)	0	0	0	0	0	0
2176	City of Scappoose	6/30/2017	Proportion	3.3	0.3	(20)	(2)	(6)	(2)	0	0	0	0	0	0	0
2176	City of Scappoose	6/30/2016	Proportion	3.7	0.0	164	0	32	0	0	0	0	0	0	0	0
2177	City of Condon	6/30/2019	Proportion	2.9	1.9	(2,035)	(1,333)	(702)	(702)	(631)	0	0	0	0	0	0
2177	City of Condon	6/30/2018	Proportion	3.1	1.1	288	102	93	93	9	0	0	0	0	0	0
2177	City of Condon	6/30/2017	Proportion	3.3	0.3	(28)	(4)	(8)	(4)	0	0	0	0	0	0	0
2177	City of Condon	6/30/2016	Proportion	3.7	0.0	(165)	0	(30)	0	0	0	0	0	0	0	0
2178	City of Boardman	6/30/2019	Proportion	2.9	1.9	2,967	1,944	1,023	1,023	921	0	0	0	0	0	0
2178	City of Boardman	6/30/2018	Proportion	3.1	1.1	(572)	(202)	(185)	(185)	(17)	0	0	0	0	0	0
2178	City of Boardman	6/30/2017	Proportion	3.3	0.3	10	1	3	1	0	0	0	0	0	0	0
2178	City of Boardman	6/30/2016	Proportion	3.7	0.0	(779)	0	(146)	0	0	0	0	0	0	0	0
2179	City of Estacada	6/30/2019	Proportion	2.9	1.9	13,499	8,844	4,655	4,655	4,189	0	0	0	0	0	0
2179	City of Estacada	6/30/2018	Proportion	3.1	1.1	(989)	(351)	(319)	(319)	(32)	0	0	0	0	0	0
2179	City of Estacada	6/30/2017	Proportion	3.3	0.3	(273)	(24)	(83)	(24)	0	0	0	0	0	0	0
2179	City of Estacada	6/30/2016	Proportion	3.7	0.0	73	0	13	0	0	0	0	0	0	0	0
2180	City of Enterprise	6/30/2019	Proportion	2.9	1.9	7,747	5,076	2,671	2,671	2,405	0	0	0	0	0	0
2180	City of Enterprise	6/30/2018	Proportion	3.1	1.1	(193)	(69)	(62)	(62)	(7)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2017	Proportion	3.3	0.3	(154)	(13)	(47)	(13)	0	0	0	0	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	3.7	0.0	(62)	0	(11)	0	0	0	0	0	0	0	0
2181	City of Central Point	6/30/2019	Proportion	2.9	1.9	43,583	28,554	15,029	15,029	13,525	0	0	0	0	0	0
2181	City of Central Point	6/30/2018	Proportion	3.1	1.1	715	253	231	231	22	0	0	0	0	0	0
2181	City of Central Point	6/30/2017	Proportion	3.3	0.3	(472)	(43)	(143)	(43)	0	0	0	0	0	0	0
2181	City of Central Point	6/30/2016	Proportion	3.7	0.0	(801)	0	(153)	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
								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
2182	City of Cascade Locks	6/30/2019	Proportion	2.9	1.9	6,557	4,296	2,261	2,261	2,035	0	0	0	0
2182	City of Cascade Locks	6/30/2018	Proportion	3.1	1.1	363	129	117	117	12	0	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	3.3	0.3	(211)	(19)	(64)	(19)	0	0	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	3.7	0.0	(334)	0	(64)	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Proportion	2.9	1.9	1,095	717	378	378	339	0	0	0	0
2183	City of Myrtle Point	6/30/2018	Proportion	3.1	1.1	335	119	108	108	11	0	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	3.3	0.3	(261)	(24)	(79)	(24)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2016	Proportion	3.7	0.0	(325)	0	(61)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2019	Proportion	2.9	1.9	3,560	2,332	1,228	1,228	1,104	0	0	0	0
2184	City of Port Orford	6/30/2018	Proportion	3.1	1.1	(303)	(107)	(98)	(98)	(9)	0	0	0	0
2184	City of Port Orford	6/30/2017	Proportion	3.3	0.3	(121)	(10)	(37)	(10)	0	0	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	3.7	0.0	(164)	0	(32)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2019	Proportion	2.9	1.9	1,823	1,194	629	629	565	0	0	0	0
2185	City of Wood Village	6/30/2018	Proportion	3.1	1.1	1,200	426	387	387	39	0	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	3.3	0.3	166	16	50	16	0	0	0	0	0
2185	City of Wood Village	6/30/2016	Proportion	3.7	0.0	45	0	9	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2019	Proportion	2.9	1.9	(1,291)	(846)	(445)	(445)	(401)	0	0	0	0
2186	City of Chiloquin	6/30/2018	Proportion	3.1	1.1	(258)	(92)	(83)	(83)	(9)	0	0	0	0
2186	City of Chiloquin	6/30/2017	Proportion	3.3	0.3	12	0	4	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2016	Proportion	3.7	0.0	5	0	2	0	0	0	0	0	0
2187	City of Philomath	6/30/2019	Proportion	2.9	1.9	9,997	6,550	3,447	3,447	3,103	0	0	0	0
2187	City of Philomath	6/30/2018	Proportion	3.1	1.1	518	184	167	167	17	0	0	0	0
2187	City of Philomath	6/30/2017	Proportion	3.3	0.3	(88)	(7)	(27)	(7)	0	0	0	0	0
2187	City of Philomath	6/30/2016	Proportion	3.7	0.0	(61)	0	(13)	0	0	0	0	0	0
2188	City of Talent	6/30/2019	Proportion	2.9	1.9	6,942	4,548	2,394	2,394	2,154	0	0	0	0
2188	City of Talent	6/30/2018	Proportion	3.1	1.1	571	203	184	184	19	0	0	0	0
2188	City of Talent	6/30/2017	Proportion	3.3	0.3	425	38	129	38	0	0	0	0	0
2188	City of Talent	6/30/2016	Proportion	3.7	0.0	30	0	6	0	0	0	0	0	0
2189	City of Willamina	6/30/2019	Proportion	2.9	1.9	1,612	1,056	556	556	500	0	0	0	0
2189	City of Willamina	6/30/2018	Proportion	3.1	1.1	(720)	(256)	(232)	(232)	(24)	0	0	0	0
2189	City of Willamina	6/30/2017	Proportion	3.3	0.3	(197)	(17)	(60)	(17)	0	0	0	0	0
2189	City of Willamina	6/30/2016	Proportion	3.7	0.0	(131)	0	(26)	0	0	0	0	0	0
2191	City of Huntington	6/30/2019	Proportion	2.9	1.9	655	429	226	226	203	0	0	0	0
2191	City of Huntington	6/30/2018	Proportion	3.1	1.1	(311)	(111)	(100)	(100)	(11)	0	0	0	0
2191	City of Huntington	6/30/2017	Proportion	3.3	0.3	39	3	12	3	0	0	0	0	0
2191	City of Huntington	6/30/2016	Proportion	3.7	0.0	(86)	0	(17)	0	0	0	0	0	0
2192	City of North Plains	6/30/2019	Proportion	2.9	1.9	4,544	2,977	1,567	1,567	1,410	0	0	0	0
2192	City of North Plains	6/30/2018	Proportion	3.1	1.1	(856)	(304)	(276)	(276)	(28)	0	0	0	0
2192	City of North Plains	6/30/2017	Proportion	3.3	0.3	(241)	(22)	(73)	(22)	0	0	0	0	0
2192	City of North Plains	6/30/2016	Proportion	3.7	0.0	(225)	0	(42)	0	0	0	0	0	0
2193	City of Heppner	6/30/2019	Proportion	2.9	1.9	4,086	2,677	1,409	1,409	1,288	0	0	0	0
2193	City of Heppner	6/30/2018	Proportion	3.1	1.1	(313)	(111)	(101)	(101)	(10)	0	0	0	0
2193	City of Heppner	6/30/2017	Proportion	3.3	0.3	51	6	15	6	0	0	0	0	0
2193	City of Heppner	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2019	Proportion	2.9	1.9	1,106	725	381	381	344	0	0	0	0
2194	City of Cave Junction	6/30/2018	Proportion	3.1	1.1	(27)	(9)	(9)	(9)	0	0	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	3.3	0.3	(78)	(6)	(24)	(6)	0	0	0	0	0
2194	City of Cave Junction	6/30/2016	Proportion	3.7	0.0	(62)	0	(11)	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Proportion	2.9	1.9	308	202	106	106	96	0	0	0	0
2195	City of Metolius	6/30/2018	Proportion	3.1	1.1	30	10	10	10	0	0	0	0	0
2195	City of Metolius	6/30/2017	Proportion	3.3	0.3	25	1	8	1	0	0	0	0	0
2195	City of Metolius	6/30/2016	Proportion	3.7	0.0	(53)	0	(11)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2019	Proportion	2.9	1.9	1,220	799	421	421	378	0	0	0	0
2196	City of Hubbard	6/30/2018	Proportion	3.1	1.1	(856)	(304)	(276)	(276)	(28)	0	0	0	0
2196	City of Hubbard	6/30/2017	Proportion	3.3	0.3	231	21	70	21	0	0	0	0	0
2196	City of Hubbard	6/30/2016	Proportion	3.7	0.0	(193)	0	(37)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Proportion	2.9	1.9	6,648	4,356	2,292	2,292	2,064	0	0	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	3.1	1.1	(6)	(2)	(2)	(2)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	3.7	0.0	(306)	0	(57)	0	0	0	0	0	0
2198	City of Carlton	6/30/2019	Proportion	2.9	1.9	6,774	4,438	2,336	2,336	2,102	0	0	0	0
2198	City of Carlton	6/30/2018	Proportion	3.1	1.1	346	122	112	112	10	0	0	0	0
2198	City of Carlton	6/30/2017	Proportion	3.3	0.3	(67)	(7)	(20)	(7)	0	0	0	0	0
2198	City of Carlton	6/30/2016	Proportion	3.7	0.0	21	0	3	0	0	0	0	0	0
2199	City of Junction City	6/30/2019	Proportion	2.9	1.9	28,179	18,462	9,717	9,717	8,745	0	0	0	0
2199	City of Junction City	6/30/2018	Proportion	3.1	1.1	(2,815)	(999)	(908)	(908)	(91)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2199	City of Junction City	6/30/2017	Proportion	3.3	0.3	218	20	66	20	0	0	0	0	0	0
2199	City of Junction City	6/30/2016	Proportion	3.7	0.0	(557)	0	(104)	0	0	0	0	0	0	0
2200	City of Wallowa	6/30/2019	Proportion	2.9	1.9	(66)	(43)	(23)	(23)	(20)	0	0	0	0	0
2200	City of Wallowa	6/30/2018	Proportion	3.1	1.1	88	32	28	28	4	0	0	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	3.3	0.3	(34)	(4)	(10)	(4)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	3.7	0.0	32	0	5	0	0	0	0	0	0	0
2201	City of Coburg	6/30/2019	Proportion	2.9	1.9	32	21	11	11	10	0	0	0	0	0
2201	City of Coburg	6/30/2018	Proportion	3.1	1.1	(68)	(24)	(22)	(22)	(2)	0	0	0	0	0
2201	City of Coburg	6/30/2017	Proportion	3.3	0.3	(73)	(7)	(22)	(7)	0	0	0	0	0	0
2201	City of Coburg	6/30/2016	Proportion	3.7	0.0	(211)	0	(40)	0	0	0	0	0	0	0
2202	City of Dallas	6/30/2019	Proportion	2.9	1.9	10,096	6,615	3,481	3,481	3,134	0	0	0	0	0
2202	City of Dallas	6/30/2018	Proportion	3.1	1.1	(199)	(559)	(180)	(180)	(19)	0	0	0	0	0
2202	City of Dallas	6/30/2017	Proportion	3.3	0.3	(579)	(54)	(175)	(54)	0	0	0	0	0	0
2202	City of Dallas	6/30/2016	Proportion	3.7	0.0	(95)	0	(17)	0	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Proportion	2.9	1.9	3,304	2,165	1,139	1,139	1,026	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2018	Proportion	3.1	1.1	346	122	112	112	10	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	3.3	0.3	42	3	13	3	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	3.7	0.0	270	0	51	0	0	0	0	0	0	0
2204	City of Burns	6/30/2019	Proportion	2.9	1.9	5,237	3,431	1,806	1,806	1,625	0	0	0	0	0
2204	City of Burns	6/30/2018	Proportion	3.1	1.1	(358)	(128)	(115)	(115)	(13)	0	0	0	0	0
2204	City of Burns	6/30/2017	Proportion	3.3	0.3	13	1	4	1	0	0	0	0	0	0
2204	City of Burns	6/30/2016	Proportion	3.7	0.0	1	0	1	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2019	Proportion	2.9	1.9	653	428	225	225	203	0	0	0	0	0
2205	City of Elgin	6/30/2018	Proportion	3.1	1.1	(224)	(80)	(72)	(72)	(8)	0	0	0	0	0
2205	City of Elgin	6/30/2017	Proportion	3.3	0.3	(33)	(3)	(10)	(3)	0	0	0	0	0	0
2205	City of Elgin	6/30/2016	Proportion	3.7	0.0	(80)	0	(14)	0	0	0	0	0	0	0
2206	City of Weston	6/30/2019	Proportion	2.9	1.9	607	398	209	209	189	0	0	0	0	0
2206	City of Weston	6/30/2018	Proportion	3.1	1.1	175	63	56	56	7	0	0	0	0	0
2206	City of Weston	6/30/2017	Proportion	3.3	0.3	(21)	(3)	(6)	(3)	0	0	0	0	0	0
2206	City of Weston	6/30/2016	Proportion	3.7	0.0	(2)	0	0	0	0	0	0	0	0	0
2207	City of Mill City	6/30/2019	Proportion	2.9	1.9	675	442	233	233	209	0	0	0	0	0
2207	City of Mill City	6/30/2018	Proportion	3.1	1.1	(169)	(59)	(55)	(55)	(4)	0	0	0	0	0
2207	City of Mill City	6/30/2017	Proportion	3.3	0.3	(16)	(1)	(5)	(1)	0	0	0	0	0	0
2207	City of Mill City	6/30/2016	Proportion	3.7	0.0	(51)	0	(9)	0	0	0	0	0	0	0
2208	City of Fairview	6/30/2019	Proportion	2.9	1.9	7,607	4,984	2,623	2,623	2,361	0	0	0	0	0
2208	City of Fairview	6/30/2018	Proportion	3.1	1.1	91	33	29	29	4	0	0	0	0	0
2208	City of Fairview	6/30/2017	Proportion	3.3	0.3	2,400	219	727	219	0	0	0	0	0	0
2208	City of Fairview	6/30/2016	Proportion	3.7	0.0	(265)	0	(49)	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2019	Proportion	2.9	1.9	978	641	337	337	304	0	0	0	0	0
2209	City of Monroe	6/30/2018	Proportion	3.1	1.1	48	18	15	15	3	0	0	0	0	0
2209	City of Monroe	6/30/2017	Proportion	3.3	0.3	(79)	(7)	(24)	(7)	0	0	0	0	0	0
2209	City of Monroe	6/30/2016	Proportion	3.7	0.0	45	0	9	0	0	0	0	0	0	0
2210	City of Helix	6/30/2019	Proportion	2.9	1.9	(769)	(517)	(272)	(272)	(245)	0	0	0	0	0
2210	City of Helix	6/30/2018	Proportion	3.1	1.1	78	28	25	25	3	0	0	0	0	0
2210	City of Helix	6/30/2017	Proportion	3.3	0.3	(56)	(5)	(17)	(5)	0	0	0	0	0	0
2210	City of Helix	6/30/2016	Proportion	3.7	0.0	(72)	0	(15)	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Proportion	2.9	1.9	570	373	197	197	176	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Proportion	3.1	1.1	28	10	9	9	1	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	3.3	0.3	57	6	17	6	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	3.7	0.0	41	0	8	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2019	Proportion	2.9	1.9	6,113	4,005	2,108	2,108	1,897	0	0	0	0	0
2212	Town of Lakeview	6/30/2018	Proportion	3.1	1.1	1,120	398	361	361	37	0	0	0	0	0
2212	Town of Lakeview	6/30/2017	Proportion	3.3	0.3	(145)	(13)	(44)	(13)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	3.7	0.0	(233)	0	(44)	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2019	Proportion	2.9	1.9	913	598	315	315	283	0	0	0	0	0
2213	City of Stanfield	6/30/2018	Proportion	3.1	1.1	64	22	21	21	1	0	0	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	3.3	0.3	(204)	(18)	(62)	(18)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	3.7	0.0	(58)	0	(10)	0	0	0	0	0	0	0
2214	City of Yamhill	6/30/2019	Proportion	2.9	1.9	4,624	3,030	1,594	1,594	1,436	0	0	0	0	0
2214	City of Yamhill	6/30/2018	Proportion	3.1	1.1	(130)	(46)	(42)	(42)	(4)	0	0	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	3.3	0.3	(26)	(2)	(8)	(2)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	3.7	0.0	2	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Proportion	2.9	1.9	263	172	91	91	81	0	0	0	0	0
2215	City of Powers	6/30/2018	Proportion	3.1	1.1	(85)	(31)	(27)	(27)	(4)	0	0	0	0	0
2215	City of Powers	6/30/2017	Proportion	3.3	0.3	37	4	11	4	0	0	0	0	0	0
2215	City of Powers	6/30/2016	Proportion	3.7	0.0	(4)	0	(1)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
								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
2216	City of Brookings	6/30/2019	Proportion	2.9	1.9	18,639	12,212	6,427	6,427	5,785	0	0	0	0
2216	City of Brookings	6/30/2018	Proportion	3.1	1.1	2,981	1,057	962	962	95	0	0	0	0
2216	City of Brookings	6/30/2017	Proportion	3.3	0.3	422	38	128	38	0	0	0	0	0
2216	City of Brookings	6/30/2016	Proportion	3.7	0.0	(588)	0	(111)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2019	Proportion	2.9	1.9	19,076	12,498	6,578	6,578	5,920	0	0	0	0
2217	City of Sutherlin	6/30/2018	Proportion	3.1	1.1	(1,143)	(405)	(369)	(369)	(36)	0	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	3.3	0.3	(293)	(26)	(89)	(26)	0	0	0	0	0
2217	City of Sutherlin	6/30/2016	Proportion	3.7	0.0	451	0	85	0	0	0	0	0	0
2218	City of Prairie City	6/30/2019	Proportion	2.9	1.9	(383)	(251)	(132)	(132)	(119)	0	0	0	0
2218	City of Prairie City	6/30/2018	Proportion	3.1	1.1	298	106	96	96	10	0	0	0	0
2218	City of Prairie City	6/30/2017	Proportion	3.3	0.3	(17)	(2)	(5)	(2)	0	0	0	0	0
2218	City of Prairie City	6/30/2016	Proportion	3.7	0.0	13	0	1	0	0	0	0	0	0
2219	City of Sheridan	6/30/2019	Proportion	2.9	1.9	1,917	1,256	661	661	595	0	0	0	0
2219	City of Sheridan	6/30/2018	Proportion	3.1	1.1	(783)	(277)	(253)	(253)	(24)	0	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	3.3	0.3	186	18	56	18	0	0	0	0	0
2219	City of Sheridan	6/30/2016	Proportion	3.7	0.0	(467)	0	(89)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2019	Proportion	2.9	1.9	4,496	2,946	1,550	1,550	1,396	0	0	0	0
2220	City of Garibaldi	6/30/2018	Proportion	3.1	1.1	33	11	11	11	0	0	0	0	0
2220	City of Garibaldi	6/30/2017	Proportion	3.3	0.3	(78)	(6)	(24)	(6)	0	0	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	3.7	0.0	(114)	0	(21)	0	0	0	0	0	0
2221	City of Sisters	6/30/2019	Proportion	2.9	1.9	6,789	4,448	2,341	2,341	2,107	0	0	0	0
2221	City of Sisters	6/30/2018	Proportion	3.1	1.1	467	165	151	151	14	0	0	0	0
2221	City of Sisters	6/30/2017	Proportion	3.3	0.3	(263)	(23)	(80)	(23)	0	0	0	0	0
2221	City of Sisters	6/30/2016	Proportion	3.7	0.0	(135)	0	(27)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2019	Proportion	2.9	1.9	1,285	842	443	443	399	0	0	0	0
2222	City of Jacksonville	6/30/2018	Proportion	3.1	1.1	851	301	275	275	26	0	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	3.3	0.3	110	11	33	11	0	0	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	3.7	0.0	(128)	0	(23)	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2019	Proportion	2.9	1.9	24,882	16,302	8,580	8,580	7,722	0	0	0	0
2223	City of Cannon Beach	6/30/2018	Proportion	3.1	1.1	(1,565)	(555)	(505)	(505)	(50)	0	0	0	0
2223	City of Cannon Beach	6/30/2017	Proportion	3.3	0.3	226	22	68	22	0	0	0	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	3.7	0.0	106	0	19	0	0	0	0	0	0
2224	City of Falls City	6/30/2019	Proportion	2.9	1.9	426	279	147	147	132	0	0	0	0
2224	City of Falls City	6/30/2018	Proportion	3.1	1.1	(354)	(126)	(114)	(114)	(12)	0	0	0	0
2224	City of Falls City	6/30/2017	Proportion	3.3	0.3	33	3	10	3	0	0	0	0	0
2224	City of Falls City	6/30/2016	Proportion	3.7	0.0	51	0	9	0	0	0	0	0	0
2225	City of Echo	6/30/2019	Proportion	2.9	1.9	(2,880)	(1,887)	(993)	(993)	(894)	0	0	0	0
2225	City of Echo	6/30/2018	Proportion	3.1	1.1	128	46	41	41	5	0	0	0	0
2225	City of Echo	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0
2225	City of Echo	6/30/2016	Proportion	3.7	0.0	(34)	0	(7)	0	0	0	0	0	0
2226	City of Hines	6/30/2019	Proportion	2.9	1.9	2,685	1,759	926	926	833	0	0	0	0
2226	City of Hines	6/30/2018	Proportion	3.1	1.1	229	81	74	74	7	0	0	0	0
2226	City of Hines	6/30/2017	Proportion	3.3	0.3	(84)	(9)	(25)	(9)	0	0	0	0	0
2226	City of Hines	6/30/2016	Proportion	3.7	0.0	117	0	21	0	0	0	0	0	0
2228	City of Turner	6/30/2019	Proportion	2.9	1.9	284	186	98	98	88	0	0	0	0
2228	City of Turner	6/30/2018	Proportion	3.1	1.1	(330)	(118)	(106)	(106)	(12)	0	0	0	0
2228	City of Turner	6/30/2017	Proportion	3.3	0.3	(78)	(6)	(24)	(6)	0	0	0	0	0
2228	City of Turner	6/30/2016	Proportion	3.7	0.0	44	0	8	0	0	0	0	0	0
2229	City of John Day	6/30/2019	Proportion	2.9	1.9	3,909	2,561	1,348	1,348	1,213	0	0	0	0
2229	City of John Day	6/30/2018	Proportion	3.1	1.1	1,020	362	329	329	33	0	0	0	0
2229	City of John Day	6/30/2017	Proportion	3.3	0.3	(343)	(31)	(104)	(31)	0	0	0	0	0
2229	City of John Day	6/30/2016	Proportion	3.7	0.0	(330)	0	(63)	0	0	0	0	0	0
2231	City of Banks	6/30/2019	Proportion	2.9	1.9	3,326	2,179	1,147	1,147	1,032	0	0	0	0
2231	City of Banks	6/30/2018	Proportion	3.1	1.1	(123)	(43)	(40)	(40)	(3)	0	0	0	0
2231	City of Banks	6/30/2017	Proportion	3.3	0.3	(113)	(11)	(34)	(11)	0	0	0	0	0
2231	City of Banks	6/30/2016	Proportion	3.7	0.0	(107)	0	(20)	0	0	0	0	0	0
2232	City of Joseph	6/30/2019	Proportion	2.9	1.9	26	17	9	9	8	0	0	0	0
2232	City of Joseph	6/30/2018	Proportion	3.1	1.1	24	8	8	8	0	0	0	0	0
2232	City of Joseph	6/30/2017	Proportion	3.3	0.3	(67)	(7)	(20)	(7)	0	0	0	0	0
2232	City of Joseph	6/30/2016	Proportion	3.7	0.0	(142)	0	(28)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2019	Proportion	2.9	1.9	2,676	1,753	923	923	830	0	0	0	0
2233	City of Lafayette	6/30/2018	Proportion	3.1	1.1	(287)	(101)	(93)	(93)	(8)	0	0	0	0
2233	City of Lafayette	6/30/2017	Proportion	3.3	0.3	150	15	45	15	0	0	0	0	0
2233	City of Lafayette	6/30/2016	Proportion	3.7	0.0	(36)	0	(6)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2019	Proportion	2.9	1.9	6,093	3,992	2,101	2,101	1,891	0	0	0	0
2234	City of Aumsville	6/30/2018	Proportion	3.1	1.1	(162)	(58)	(52)	(52)	(6)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2234	City of Aumsville	6/30/2017	Proportion	3.3	0.3	(132)	(12)	(40)	(12)	0	0	0	0	0	0	0
2234	City of Aumsville	6/30/2016	Proportion	3.7	0.0	(71)	0	(14)	0	0	0	0	0	0	0	0
2235	City of Amity	6/30/2019	Proportion	2.9	1.9	2,208	1,447	761	761	686	0	0	0	0	0	0
2235	City of Amity	6/30/2018	Proportion	3.1	1.1	379	135	122	122	13	0	0	0	0	0	0
2235	City of Amity	6/30/2017	Proportion	3.3	0.3	(8)	(2)	(2)	(2)	0	0	0	0	0	0	0
2235	City of Amity	6/30/2016	Proportion	3.7	0.0	(36)	0	(6)	0	0	0	0	0	0	0	0
2236	City of Creswell	6/30/2019	Proportion	2.9	1.9	892	584	308	308	276	0	0	0	0	0	0
2236	City of Creswell	6/30/2018	Proportion	3.1	1.1	(188)	(66)	(61)	(61)	(5)	0	0	0	0	0	0
2236	City of Creswell	6/30/2017	Proportion	3.3	0.3	(156)	(15)	(47)	(15)	0	0	0	0	0	0	0
2236	City of Creswell	6/30/2016	Proportion	3.7	0.0	70	0	13	0	0	0	0	0	0	0	0
2237	City of Troutdale	6/30/2019	Proportion	2.9	1.9	28,124	18,426	9,698	9,698	8,728	0	0	0	0	0	0
2237	City of Troutdale	6/30/2018	Proportion	3.1	1.1	1,739	617	561	561	56	0	0	0	0	0	0
2237	City of Troutdale	6/30/2017	Proportion	3.3	0.3	(820)	(76)	(248)	(76)	0	0	0	0	0	0	0
2237	City of Troutdale	6/30/2016	Proportion	3.7	0.0	(729)	0	(138)	0	0	0	0	0	0	0	0
2238	City of Warrenton	6/30/2019	Proportion	2.9	1.9	16,294	10,675	5,619	5,619	5,056	0	0	0	0	0	0
2238	City of Warrenton	6/30/2018	Proportion	3.1	1.1	(1,990)	(706)	(642)	(642)	(64)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2017	Proportion	3.3	0.3	107	11	32	11	0	0	0	0	0	0	0
2238	City of Warrenton	6/30/2016	Proportion	3.7	0.0	(176)	0	(32)	0	0	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2019	Proportion	2.9	1.9	9,735	6,378	3,357	3,357	3,021	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2018	Proportion	3.1	1.1	(2,349)	(833)	(758)	(758)	(75)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2017	Proportion	3.3	0.3	(1,235)	(113)	(374)	(113)	0	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	3.7	0.0	(3,186)	0	(603)	0	0	0	0	0	0	0	0
2241	City of Bay City	6/30/2019	Proportion	2.9	1.9	5,510	3,610	1,900	1,900	1,710	0	0	0	0	0	0
2241	City of Bay City	6/30/2018	Proportion	3.1	1.1	(522)	(186)	(168)	(168)	(18)	0	0	0	0	0	0
2241	City of Bay City	6/30/2017	Proportion	3.3	0.3	(17)	(2)	(5)	(2)	0	0	0	0	0	0	0
2241	City of Bay City	6/30/2016	Proportion	3.7	0.0	13	0	1	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2019	Proportion	2.9	1.9	733	480	253	253	227	0	0	0	0	0	0
2242	City of Gaston	6/30/2018	Proportion	3.1	1.1	(62)	(22)	(20)	(20)	(2)	0	0	0	0	0	0
2242	City of Gaston	6/30/2017	Proportion	3.3	0.3	(123)	(12)	(37)	(12)	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2019	Proportion	2.9	1.9	1,198	785	413	413	372	0	0	0	0	0	0
2244	City of Lakeside	6/30/2018	Proportion	3.1	1.1	196	70	63	63	7	0	0	0	0	0	0
2244	City of Lakeside	6/30/2017	Proportion	3.3	0.3	66	6	20	6	0	0	0	0	0	0	0
2244	City of Lakeside	6/30/2016	Proportion	3.7	0.0	(217)	0	(40)	0	0	0	0	0	0	0	0
2245	City of Dundee	6/30/2019	Proportion	2.9	1.9	(143)	(94)	(49)	(49)	(45)	0	0	0	0	0	0
2245	City of Dundee	6/30/2018	Proportion	3.1	1.1	(487)	(173)	(157)	(157)	(16)	0	0	0	0	0	0
2245	City of Dundee	6/30/2017	Proportion	3.3	0.3	24	3	7	3	0	0	0	0	0	0	0
2245	City of Dundee	6/30/2016	Proportion	3.7	0.0	(67)	0	(13)	0	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2019	Proportion	2.9	1.9	(2,792)	(1,829)	(963)	(963)	(866)	0	0	0	0	0	0
2246	City of Merrill	6/30/2018	Proportion	3.1	1.1	(7)	(3)	(2)	(2)	(1)	0	0	0	0	0	0
2246	City of Merrill	6/30/2017	Proportion	3.3	0.3	13	1	4	1	0	0	0	0	0	0	0
2246	City of Merrill	6/30/2016	Proportion	3.7	0.0	4	0	1	0	0	0	0	0	0	0	0
2247	City of Malin	6/30/2019	Proportion	2.9	1.9	10	7	3	3	4	0	0	0	0	0	0
2247	City of Malin	6/30/2018	Proportion	3.1	1.1	152	54	49	49	5	0	0	0	0	0	0
2247	City of Malin	6/30/2017	Proportion	3.3	0.3	(7)	(1)	(2)	(1)	0	0	0	0	0	0	0
2247	City of Malin	6/30/2016	Proportion	3.7	0.0	(17)	0	(2)	0	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2019	Proportion	2.9	1.9	509	333	176	176	157	0	0	0	0	0	0
2248	City of Fossil	6/30/2018	Proportion	3.1	1.1	(95)	(33)	(31)	(31)	(2)	0	0	0	0	0	0
2248	City of Fossil	6/30/2017	Proportion	3.3	0.3	31	4	9	4	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2016	Proportion	3.7	0.0	(4)	0	(1)	0	0	0	0	0	0	0	0
2249	City of Phoenix	6/30/2019	Proportion	2.9	1.9	5,374	3,521	1,853	1,853	1,668	0	0	0	0	0	0
2249	City of Phoenix	6/30/2018	Proportion	3.1	1.1	(544)	(194)	(175)	(175)	(19)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2017	Proportion	3.3	0.3	(278)	(26)	(84)	(26)	0	0	0	0	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	3.7	0.0	(572)	0	(107)	0	0	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Proportion	2.9	1.9	(5,433)	(3,560)	(1,873)	(1,873)	(1,687)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2018	Proportion	3.1	1.1	(133)	(47)	(43)	(43)	(4)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2017	Proportion	3.3	0.3	(35)	(2)	(11)	(2)	0	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	3.7	0.0	(152)	0	(29)	0	0	0	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Proportion	2.9	1.9	4,107	2,691	1,416	1,416	1,275	0	0	0	0	0	0
2251	City of Rogue River	6/30/2018	Proportion	3.1	1.1	565	201	182	182	19	0	0	0	0	0	0
2251	City of Rogue River	6/30/2017	Proportion	3.3	0.3	11	2	3	2	0	0	0	0	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	3.7	0.0	(91)	0	(16)	0	0	0	0	0	0	0	0
2252	City of Dayton	6/30/2019	Proportion	2.9	1.9	(484)	(317)	(167)	(167)	(150)	0	0	0	0	0	0
2252	City of Dayton	6/30/2018	Proportion	3.1	1.1	330	118	106	106	12	0	0	0	0	0	0
2252	City of Dayton	6/30/2017	Proportion	3.3	0.3	33	3	10	3	0	0	0	0	0	0	0
2252	City of Dayton	6/30/2016	Proportion	3.7	0.0	12	0	3	0	0	0	0	0	0	0	0

Exhibit F

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized In	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	
2253	Town of Butte Falls	6/30/2019	Proportion	2.9	1.9	1,462	958	504	504	454	0	0	0	0	0
2253	Town of Butte Falls	6/30/2018	Proportion	3.1	1.1	(120)	(42)	(39)	(39)	(3)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2017	Proportion	3.3	0.3	(82)	(7)	(25)	(7)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2019	Proportion	2.9	1.9	2,524	1,654	870	870	784	0	0	0	0	0
2254	City of Shady Cove	6/30/2018	Proportion	3.1	1.1	(231)	(81)	(75)	(75)	(6)	0	0	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	3.3	0.3	(64)	(7)	(19)	(7)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	3.7	0.0	(68)	0	(14)	0	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2019	Proportion	2.9	1.9	1,471	964	507	507	457	0	0	0	0	0
2255	Town of Canyon City	6/30/2018	Proportion	3.1	1.1	(30)	(10)	(10)	(10)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	3.3	0.3	10	1	3	1	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2016	Proportion	3.7	0.0	3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	2.9	1.9	494	324	170	170	154	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	3.1	1.1	(114)	(40)	(37)	(37)	(3)	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	3.3	0.3	13	1	4	1	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	3.7	0.0	1	0	1	0	0	0	0	0	0	0
2257	City of Culver	6/30/2019	Proportion	2.9	1.9	(26)	(17)	(9)	(9)	(8)	0	0	0	0	0
2257	City of Culver	6/30/2018	Proportion	3.1	1.1	75	27	24	24	3	0	0	0	0	0
2257	City of Culver	6/30/2017	Proportion	3.3	0.3	(59)	(5)	(18)	(5)	0	0	0	0	0	0
2257	City of Culver	6/30/2016	Proportion	3.7	0.0	17	0	2	0	0	0	0	0	0	0
2258	City of Adair Village	6/30/2019	Proportion	2.9	1.9	3,143	2,059	1,084	1,084	975	0	0	0	0	0
2258	City of Adair Village	6/30/2018	Proportion	3.1	1.1	(103)	(37)	(33)	(33)	(4)	0	0	0	0	0
2258	City of Adair Village	6/30/2017	Proportion	3.3	0.3	(29)	(2)	(9)	(2)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2016	Proportion	3.7	0.0	(6)	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2019	Proportion	2.9	1.9	139	91	48	48	43	0	0	0	0	0
2260	City of Riddle	6/30/2018	Proportion	3.1	1.1	319	113	103	103	10	0	0	0	0	0
2260	City of Riddle	6/30/2017	Proportion	3.3	0.3	(20)	(2)	(6)	(2)	0	0	0	0	0	0
2260	City of Riddle	6/30/2016	Proportion	3.7	0.0	(38)	0	(8)	0	0	0	0	0	0	0
2261	City of Waldport	6/30/2019	Proportion	2.9	1.9	5,724	3,750	1,974	1,974	1,776	0	0	0	0	0
2261	City of Waldport	6/30/2018	Proportion	3.1	1.1	(59)	(21)	(19)	(19)	(2)	0	0	0	0	0
2261	City of Waldport	6/30/2017	Proportion	3.3	0.3	(42)	(3)	(13)	(3)	0	0	0	0	0	0
2261	City of Waldport	6/30/2016	Proportion	3.7	0.0	(49)	0	(10)	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2019	Proportion	2.9	1.9	(278)	(182)	(96)	(96)	(86)	0	0	0	0	0
2262	City of Dufur	6/30/2018	Proportion	3.1	1.1	(207)	(73)	(67)	(67)	(6)	0	0	0	0	0
2262	City of Dufur	6/30/2017	Proportion	3.3	0.3	32	2	10	2	0	0	0	0	0	0
2262	City of Dufur	6/30/2016	Proportion	3.7	0.0	(81)	0	(15)	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2019	Proportion	2.9	1.9	3,379	2,214	1,165	1,165	1,049	0	0	0	0	0
2263	City of La Grande	6/30/2018	Proportion	3.1	1.1	(697)	(247)	(51)	(225)	(22)	0	0	0	0	0
2263	City of La Grande	6/30/2017	Proportion	3.3	0.3	169	16	7	16	0	0	0	0	0	0
2263	City of La Grande	6/30/2016	Proportion	3.7	0.0	(366)	0	(89)	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2019	Proportion	2.9	1.9	3,073	2,013	1,060	1,060	953	0	0	0	0	0
2264	City of Gervais	6/30/2018	Proportion	3.1	1.1	68	24	22	22	2	0	0	0	0	0
2264	City of Gervais	6/30/2017	Proportion	3.3	0.3	88	7	27	7	0	0	0	0	0	0
2264	City of Gervais	6/30/2016	Proportion	3.7	0.0	(76)	0	(13)	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2019	Proportion	2.9	1.9	401	263	138	138	125	0	0	0	0	0
2265	City of Westfir	6/30/2018	Proportion	3.1	1.1	1	1	0	0	1	0	0	0	0	0
2265	City of Westfir	6/30/2017	Proportion	3.3	0.3	(33)	(3)	(10)	(3)	0	0	0	0	0	0
2265	City of Westfir	6/30/2016	Proportion	3.7	0.0	(26)	0	(5)	0	0	0	0	0	0	0
2266	City of Irigon	6/30/2019	Proportion	2.9	1.9	3,377	2,213	1,164	1,164	1,049	0	0	0	0	0
2266	City of Irigon	6/30/2018	Proportion	3.1	1.1	(254)	(90)	(82)	(82)	(8)	0	0	0	0	0
2266	City of Irigon	6/30/2017	Proportion	3.3	0.3	4	1	1	1	0	0	0	0	0	0
2266	City of Irigon	6/30/2016	Proportion	3.7	0.0	(11)	0	(2)	0	0	0	0	0	0	0
2267	City of Independence	6/30/2019	Proportion	2.9	1.9	(1,647)	(1,079)	(568)	(568)	(511)	0	0	0	0	0
2267	City of Independence	6/30/2018	Proportion	3.1	1.1	(1,122)	(398)	(362)	(362)	(36)	0	0	0	0	0
2267	City of Independence	6/30/2017	Proportion	3.3	0.3	(139)	(13)	(42)	(13)	0	0	0	0	0	0
2267	City of Independence	6/30/2016	Proportion	3.7	0.0	(166)	0	(31)	0	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2019	Proportion	2.9	1.9	9,056	5,933	3,123	3,123	2,810	0	0	0	0	0
2268	City of Harrisburg	6/30/2018	Proportion	3.1	1.1	(137)	(49)	(44)	(44)	(5)	0	0	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	3.3	0.3	(91)	(7)	(28)	(7)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	3.7	0.0	(127)	0	(25)	0	0	0	0	0	0	0
2269	City of Durham	6/30/2019	Proportion	2.9	1.9	615	403	212	212	191	0	0	0	0	0
2269	City of Durham	6/30/2018	Proportion	3.1	1.1	(18)	(6)	(6)	(6)	0	0	0	0	0	0
2269	City of Durham	6/30/2017	Proportion	3.3	0.3	7	1	2	1	0	0	0	0	0	0
2269	City of Durham	6/30/2016	Proportion	3.7	0.0	25	0	4	0	0	0	0	0	0	0
2270	City of Lyons	6/30/2019	Proportion	2.9	1.9	770	504	266	266	238	0	0	0	0	0
2270	City of Lyons	6/30/2018	Proportion	3.1	1.1	42	14	14	14	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
2270	City of Lyons	6/30/2017	Proportion	3.3	0.3	(16)	(1)	(5)	(1)	0	0	0	0	0
2270	City of Lyons	6/30/2016	Proportion	3.7	0.0	13	0	1	0	0	0	0	0	0
2271	City of Columbia City	6/30/2019	Proportion	2.9	1.9	3,468	2,272	1,196	1,196	1,076	0	0	0	0
2271	City of Columbia City	6/30/2018	Proportion	3.1	1.1	228	80	74	74	6	0	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	3.3	0.3	(113)	(11)	(34)	(11)	0	0	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0
2272	City of Aurora	6/30/2019	Proportion	2.9	1.9	1,376	902	474	474	428	0	0	0	0
2272	City of Aurora	6/30/2018	Proportion	3.1	1.1	28	10	9	9	1	0	0	0	0
2272	City of Aurora	6/30/2017	Proportion	3.3	0.3	(6)	0	(2)	0	0	0	0	0	0
2272	City of Aurora	6/30/2016	Proportion	3.7	0.0	66	0	12	0	0	0	0	0	0
2273	City of Silverton	6/30/2019	Proportion	2.9	1.9	12,728	8,339	4,389	4,389	3,950	0	0	0	0
2273	City of Silverton	6/30/2018	Proportion	3.1	1.1	1,466	520	473	473	47	0	0	0	0
2273	City of Silverton	6/30/2017	Proportion	3.3	0.3	280	25	85	25	0	0	0	0	0
2273	City of Silverton	6/30/2016	Proportion	3.7	0.0	47	0	8	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2019	Proportion	2.9	1.9	452	296	156	156	140	0	0	0	0
2274	City of Gold Hill	6/30/2018	Proportion	3.1	1.1	(616)	(218)	(199)	(199)	(19)	0	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	3.3	0.3	72	6	22	6	0	0	0	0	0
2274	City of Gold Hill	6/30/2016	Proportion	3.7	0.0	(214)	0	(40)	0	0	0	0	0	0
2275	City of Toledo	6/30/2019	Proportion	2.9	1.9	5,212	3,415	1,797	1,797	1,618	0	0	0	0
2275	City of Toledo	6/30/2018	Proportion	3.1	1.1	(77)	(27)	(25)	(25)	(2)	0	0	0	0
2275	City of Toledo	6/30/2017	Proportion	3.3	0.3	103	10	31	10	0	0	0	0	0
2275	City of Toledo	6/30/2016	Proportion	3.7	0.0	(849)	0	(162)	0	0	0	0	0	0
2276	City of Newport	6/30/2019	Proportion	2.9	1.9	4,288	2,809	1,479	1,479	1,330	0	0	0	0
2276	City of Newport	6/30/2018	Proportion	3.1	1.1	126	44	41	41	3	0	0	0	0
2276	City of Newport	6/30/2017	Proportion	3.3	0.3	(571)	(52)	(173)	(52)	0	0	0	0	0
2276	City of Newport	6/30/2016	Proportion	3.7	0.0	(66)	0	(12)	0	0	0	0	0	0
2278	City of Springfield	6/30/2019	Proportion	2.9	1.9	160,273	105,006	55,267	55,267	49,739	0	0	0	0
2278	City of Springfield	6/30/2018	Proportion	3.1	1.1	(8,060)	(2,860)	(2,600)	(2,600)	(260)	0	0	0	0
2278	City of Springfield	6/30/2017	Proportion	3.3	0.3	2,256	204	684	204	0	0	0	0	0
2278	City of Springfield	6/30/2016	Proportion	3.7	0.0	(896)	0	(170)	0	0	0	0	0	0
2279	City of Keizer	6/30/2019	Proportion	2.9	1.9	45,165	29,591	15,574	15,574	14,017	0	0	0	0
2279	City of Keizer	6/30/2018	Proportion	3.1	1.1	(2,550)	(904)	(823)	(823)	(81)	0	0	0	0
2279	City of Keizer	6/30/2017	Proportion	3.3	0.3	(306)	(27)	(93)	(27)	0	0	0	0	0
2279	City of Keizer	6/30/2016	Proportion	3.7	0.0	(1,753)	0	(331)	0	0	0	0	0	0
2280	City of Winston	6/30/2019	Proportion	2.9	1.9	10,087	6,609	3,478	3,478	3,131	0	0	0	0
2280	City of Winston	6/30/2018	Proportion	3.1	1.1	(338)	(120)	(109)	(109)	(11)	0	0	0	0
2280	City of Winston	6/30/2017	Proportion	3.3	0.3	(272)	(26)	(82)	(26)	0	0	0	0	0
2280	City of Winston	6/30/2016	Proportion	3.7	0.0	(589)	0	(112)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Proportion	2.9	1.9	2,449	1,605	844	844	761	0	0	0	0
2281	City of Manzanita	6/30/2018	Proportion	3.1	1.1	(145)	(51)	(47)	(47)	(4)	0	0	0	0
2281	City of Manzanita	6/30/2017	Proportion	3.3	0.3	(192)	(18)	(58)	(18)	0	0	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	3.7	0.0	(247)	0	(46)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Proportion	2.9	1.9	4,284	2,813	1,481	1,481	1,332	0	0	0	0
2282	City of Eagle Point	6/30/2018	Proportion	3.1	1.1	194	68	63	63	5	0	0	0	0
2282	City of Eagle Point	6/30/2017	Proportion	3.3	0.3	9	0	3	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	3.7	0.0	(55)	0	(10)	0	0	0	0	0	0
2283	City of Maupin	6/30/2019	Proportion	2.9	1.9	(3,601)	(2,359)	(1,242)	(1,242)	(1,117)	0	0	0	0
2283	City of Maupin	6/30/2018	Proportion	3.1	1.1	56	20	18	18	2	0	0	0	0
2283	City of Maupin	6/30/2017	Proportion	3.3	0.3	22	1	7	1	0	0	0	0	0
2283	City of Maupin	6/30/2016	Proportion	3.7	0.0	(18)	0	(3)	0	0	0	0	0	0
2284	City of Halsey	6/30/2019	Proportion	2.9	1.9	829	543	286	286	257	0	0	0	0
2284	City of Halsey	6/30/2018	Proportion	3.1	1.1	(153)	(55)	(49)	(49)	(6)	0	0	0	0
2284	City of Halsey	6/30/2017	Proportion	3.3	0.3	(23)	(2)	(7)	(2)	0	0	0	0	0
2284	City of Halsey	6/30/2016	Proportion	3.7	0.0	(108)	0	(21)	0	0	0	0	0	0
2285	City of Veneta	6/30/2019	Proportion	2.9	1.9	4,784	3,134	1,650	1,650	1,484	0	0	0	0
2285	City of Veneta	6/30/2018	Proportion	3.1	1.1	(298)	(106)	(96)	(96)	(10)	0	0	0	0
2285	City of Veneta	6/30/2017	Proportion	3.3	0.3	(26)	(2)	(8)	(2)	0	0	0	0	0
2285	City of Veneta	6/30/2016	Proportion	3.7	0.0	17	0	2	0	0	0	0	0	0
2286	City of Millersburg	6/30/2019	Proportion	2.9	1.9	1,049	687	362	362	325	0	0	0	0
2286	City of Millersburg	6/30/2018	Proportion	3.1	1.1	(172)	(62)	(55)	(55)	(7)	0	0	0	0
2286	City of Millersburg	6/30/2017	Proportion	3.3	0.3	(221)	(20)	(67)	(20)	0	0	0	0	0
2286	City of Millersburg	6/30/2016	Proportion	3.7	0.0	(173)	0	(32)	0	0	0	0	0	0
2287	City of King City	6/30/2019	Proportion	2.9	1.9	4,319	2,830	1,489	1,489	1,341	0	0	0	0
2287	City of King City	6/30/2018	Proportion	3.1	1.1	(372)	(132)	(120)	(120)	(12)	0	0	0	0
2287	City of King City	6/30/2017	Proportion	3.3	0.3	29	2	9	2	0	0	0	0	0
2287	City of King City	6/30/2016	Proportion	3.7	0.0	(24)	0	(6)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
2288	City of Tualatin	6/30/2019	Proportion	2.9	1.9	126,913	83,150	43,763	43,763	39,387	0	0	0	0
2288	City of Tualatin	6/30/2018	Proportion	3.1	1.1	(1,390)	(494)	(448)	(448)	(46)	0	0	0	0
2288	City of Tualatin	6/30/2017	Proportion	3.3	0.3	(857)	(77)	(260)	(77)	0	0	0	0	0
2288	City of Tualatin	6/30/2016	Proportion	3.7	0.0	(332)	0	(62)	0	0	0	0	0	0
2290	City of Molalla	6/30/2019	Proportion	2.9	1.9	12,735	8,344	4,391	4,391	3,953	0	0	0	0
2290	City of Molalla	6/30/2018	Proportion	3.1	1.1	(998)	(354)	(322)	(322)	(32)	0	0	0	0
2290	City of Molalla	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0
2290	City of Molalla	6/30/2016	Proportion	3.7	0.0	15	0	3	0	0	0	0	0	0
2291	City of Florence	6/30/2019	Proportion	2.9	1.9	21,185	13,880	7,305	7,305	6,575	0	0	0	0
2291	City of Florence	6/30/2018	Proportion	3.1	1.1	404	144	130	130	14	0	0	0	0
2291	City of Florence	6/30/2017	Proportion	3.3	0.3	(311)	(29)	(94)	(29)	0	0	0	0	0
2291	City of Florence	6/30/2016	Proportion	3.7	0.0	(1,003)	0	(190)	0	0	0	0	0	0
2292	City of North Bend	6/30/2019	Proportion	2.9	1.9	(9,055)	(5,933)	(3,122)	(3,122)	(2,811)	0	0	0	0
2292	City of North Bend	6/30/2018	Proportion	3.1	1.1	(742)	(264)	(239)	(239)	(25)	0	0	0	0
2292	City of North Bend	6/30/2017	Proportion	3.3	0.3	(668)	(62)	(202)	(62)	0	0	0	0	0
2292	City of North Bend	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0
2293	City of Lowell	6/30/2019	Proportion	2.9	1.9	3,615	2,368	1,247	1,247	1,121	0	0	0	0
2293	City of Lowell	6/30/2018	Proportion	3.1	1.1	147	53	47	47	6	0	0	0	0
2293	City of Lowell	6/30/2017	Proportion	3.3	0.3	(20)	(2)	(6)	(2)	0	0	0	0	0
2293	City of Lowell	6/30/2016	Proportion	3.7	0.0	127	0	25	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Proportion	2.9	1.9	4,718	3,091	1,627	1,627	1,464	0	0	0	0
2294	City of Depoe Bay	6/30/2018	Proportion	3.1	1.1	7	3	2	2	1	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	3.3	0.3	86	8	26	8	0	0	0	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	3.7	0.0	(49)	0	(10)	0	0	0	0	0	0
2295	City of Tigard	6/30/2019	Proportion	2.9	1.9	40,845	26,761	14,084	14,084	12,677	0	0	0	0
2295	City of Tigard	6/30/2018	Proportion	3.1	1.1	(2,283)	(811)	(736)	(736)	(75)	0	0	0	0
2295	City of Tigard	6/30/2017	Proportion	3.3	0.3	747	69	226	69	0	0	0	0	0
2295	City of Tigard	6/30/2016	Proportion	3.7	0.0	(1,689)	0	(321)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Proportion	2.9	1.9	32,176	21,081	11,095	11,095	9,986	0	0	0	0
2296	City of Happy Valley	6/30/2018	Proportion	3.1	1.1	75	27	24	24	3	0	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	3.3	0.3	(208)	(19)	(63)	(19)	0	0	0	0	0
2296	City of Happy Valley	6/30/2016	Proportion	3.7	0.0	642	0	120	0	0	0	0	0	0
2297	City of Rainier	6/30/2019	Proportion	2.9	1.9	(680)	(446)	(234)	(234)	(212)	0	0	0	0
2297	City of Rainier	6/30/2018	Proportion	3.1	1.1	559	199	180	180	19	0	0	0	0
2297	City of Rainier	6/30/2017	Proportion	3.3	0.3	197	17	60	17	0	0	0	0	0
2297	City of Rainier	6/30/2016	Proportion	3.7	0.0	44	0	8	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Proportion	2.9	1.9	24,100	15,790	8,310	8,310	7,480	0	0	0	0
2298	City of Lincoln City	6/30/2018	Proportion	3.1	1.1	(3,744)	(1,328)	(1,208)	(1,208)	(120)	0	0	0	0
2298	City of Lincoln City	6/30/2017	Proportion	3.3	0.3	713	65	216	65	0	0	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	3.7	0.0	(473)	0	(89)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2019	Proportion	2.9	1.9	2,009	1,316	693	693	623	0	0	0	0
2299	City of Dunes City	6/30/2018	Proportion	3.1	1.1	(1,016)	(360)	(328)	(328)	(32)	0	0	0	0
2299	City of Dunes City	6/30/2017	Proportion	3.3	0.3	(25)	(1)	(8)	(1)	0	0	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	3.7	0.0	16	0	4	0	0	0	0	0	0
2300	City of Yachats	6/30/2019	Proportion	2.9	1.9	3,471	2,274	1,197	1,197	1,077	0	0	0	0
2300	City of Yachats	6/30/2018	Proportion	3.1	1.1	(474)	(168)	(153)	(153)	(15)	0	0	0	0
2300	City of Yachats	6/30/2017	Proportion	3.3	0.3	176	17	53	17	0	0	0	0	0
2300	City of Yachats	6/30/2016	Proportion	3.7	0.0	(80)	0	(14)	0	0	0	0	0	0
2301	City of Moro	6/30/2019	Proportion	2.9	1.9	529	347	182	182	165	0	0	0	0
2301	City of Moro	6/30/2018	Proportion	3.1	1.1	(188)	(66)	(61)	(61)	(5)	0	0	0	0
2301	City of Moro	6/30/2017	Proportion	3.3	0.3	36	3	11	3	0	0	0	0	0
2301	City of Moro	6/30/2016	Proportion	3.7	0.0	(64)	0	(13)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2019	Proportion	2.9	1.9	735	482	253	253	229	0	0	0	0
2302	City of Mt. Vernon	6/30/2018	Proportion	3.1	1.1	(141)	(51)	(45)	(45)	(6)	0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	3.3	0.3	25	1	8	1	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	3.7	0.0	(28)	0	(4)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2019	Proportion	2.9	1.9	48,292	31,640	16,652	16,652	14,988	0	0	0	0
2303	City of Woodburn	6/30/2018	Proportion	3.1	1.1	778	276	251	251	25	0	0	0	0
2303	City of Woodburn	6/30/2017	Proportion	3.3	0.3	(222)	(21)	(67)	(21)	0	0	0	0	0
2303	City of Woodburn	6/30/2016	Proportion	3.7	0.0	(1,485)	0	(282)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2019	Proportion	2.9	1.9	3,954	2,591	1,363	1,363	1,228	0	0	0	0
2304	City of Gladstone	6/30/2018	Proportion	3.1	1.1	1,264	448	408	408	40	0	0	0	0
2304	City of Gladstone	6/30/2017	Proportion	3.3	0.3	(791)	(71)	(240)	(71)	0	0	0	0	0
2304	City of Gladstone	6/30/2016	Proportion	3.7	0.0	731	0	137	0	0	0	0	0	0
2305	City of Elkton	6/30/2019	Proportion	2.9	1.9	(216)	(142)	(74)	(74)	(68)	0	0	0	0
2305	City of Elkton	6/30/2018	Proportion	3.1	1.1	(17)	(7)	(5)	(5)	(2)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2305	City of Elkton	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0	0
2305	City of Elkton	6/30/2016	Proportion	3.7	0.0	(2)	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Proportion	2.9	1.9	(5)	(3)	(2)	(2)	(1)	0	0	0	0	0	0
2306	City of Imbler	6/30/2018	Proportion	3.1	1.1	(1)	(1)	0	0	(1)	0	0	0	0	0	0
2306	City of Imbler	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2016	Proportion	3.7	0.0	23	0	5	0	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2019	Proportion	2.9	1.9	382	250	132	132	118	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2018	Proportion	3.1	1.1	280	100	90	90	10	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	3.3	0.3	15	0	5	0	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2016	Proportion	3.7	0.0	75	0	15	0	0	0	0	0	0	0	0
2308	City of North Powder	6/30/2019	Proportion	2.9	1.9	296	194	102	102	92	0	0	0	0	0	0
2308	City of North Powder	6/30/2018	Proportion	3.1	1.1	173	61	56	56	5	0	0	0	0	0	0
2308	City of North Powder	6/30/2017	Proportion	3.3	0.3	10	1	3	1	0	0	0	0	0	0	0
2308	City of North Powder	6/30/2016	Proportion	3.7	0.0	25	0	4	0	0	0	0	0	0	0	0
2309	City of Gearhart	6/30/2019	Proportion	2.9	1.9	(17,154)	(11,239)	(5,915)	(5,915)	(5,324)	0	0	0	0	0	0
2309	City of Gearhart	6/30/2018	Proportion	3.1	1.1	5,008	1,778	1,615	1,615	163	0	0	0	0	0	0
2309	City of Gearhart	6/30/2017	Proportion	3.3	0.3	(1,190)	(107)	(361)	(107)	0	0	0	0	0	0	0
2309	City of Gearhart	6/30/2016	Proportion	3.7	0.0	(67)	0	(13)	0	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2019	Proportion	2.9	1.9	(793)	(520)	(273)	(273)	(247)	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2018	Proportion	3.1	1.1	223	79	72	72	7	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	3.3	0.3	27	3	8	3	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2016	Proportion	3.7	0.0	(28)	0	(4)	0	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2019	Proportion	2.9	1.9	8,832	5,786	3,046	3,046	2,740	0	0	0	0	0	0
2507	Port of Astoria	6/30/2018	Proportion	3.1	1.1	(569)	(201)	(184)	(184)	(17)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	3.3	0.3	216	21	65	21	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2016	Proportion	3.7	0.0	21	0	3	0	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2019	Proportion	2.9	1.9	3,216	2,107	1,109	1,109	998	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2018	Proportion	3.1	1.1	(472)	(168)	(152)	(152)	(16)	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2017	Proportion	3.3	0.3	(202)	(19)	(61)	(19)	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2016	Proportion	3.7	0.0	491	0	92	0	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2019	Proportion	2.9	1.9	502	329	173	173	156	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	3.1	1.1	21	7	7	7	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	3.3	0.3	(37)	(4)	(11)	(4)	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	3.7	0.0	47	0	8	0	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Proportion	2.9	1.9	4,919	3,223	1,696	1,696	1,527	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	3.1	1.1	394	140	127	127	13	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	3.7	0.0	63	0	12	0	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2019	Proportion	2.9	1.9	171,228	112,184	59,044	59,044	53,140	0	0	0	0	0	0
2512	Port of Portland	6/30/2018	Proportion	3.1	1.1	(5,833)	(2,069)	(1,882)	(1,882)	(187)	0	0	0	0	0	0
2512	Port of Portland	6/30/2017	Proportion	3.3	0.3	1,926	174	584	174	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2016	Proportion	3.7	0.0	(8,834)	0	(1,670)	0	0	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Proportion	2.9	1.9	17,224	11,285	5,939	5,939	5,346	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2018	Proportion	3.1	1.1	1,440	510	465	465	45	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	3.3	0.3	(822)	(75)	(249)	(75)	0	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	3.7	0.0	391	0	73	0	0	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Proportion	2.9	1.9	28,695	18,800	9,895	9,895	8,905	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Proportion	3.1	1.1	(2,401)	(851)	(775)	(775)	(76)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	3.3	0.3	(9)	0	(3)	0	0	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	3.7	0.0	(1,686)	0	(318)	0	0	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	2.9	1.9	(3,115)	(2,041)	(1,074)	(1,074)	(967)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	3.1	1.1	1,798	638	580	580	58	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	3.3	0.3	(320)	(29)	(97)	(29)	0	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	3.7	0.0	377	0	71	0	0	0	0	0	0	0	0
2519	Home Forward	6/30/2019	Proportion	2.9	1.9	99,487	65,181	34,306	34,306	30,875	0	0	0	0	0	0
2519	Home Forward	6/30/2018	Proportion	3.1	1.1	(6,961)	(2,471)	(2,245)	(2,245)	(226)	0	0	0	0	0	0
2519	Home Forward	6/30/2017	Proportion	3.3	0.3	619	55	188	55	0	0	0	0	0	0	0
2519	Home Forward	6/30/2016	Proportion	3.7	0.0	(3,178)	0	(601)	0	0	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Proportion	2.9	1.9	654	428	226	226	202	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	3.1	1.1	(3,904)	(1,386)	(1,259)	(1,259)	(127)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	3.3	0.3	13,701	1,245	4,152	4,152	0	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	3.7	0.0	62	0	12	0	0	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Proportion	2.9	1.9	87,163	57,107	30,056	30,056	27,051	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2018	Proportion	3.1	1.1	(136)	(48)	(44)	(44)	(4)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	3.7	0.0	1,596	0	303	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2526	Clatskanie PUD	6/30/2019	Proportion	2.9	1.9	41,220	27,006	14,214	14,214	12,792	0	0	0	0	0
2526	Clatskanie PUD	6/30/2018	Proportion	3.1	1.1	1,851	657	597	597	60	0	0	0	0	0
2526	Clatskanie PUD	6/30/2017	Proportion	3.3	0.3	(414)	(39)	(125)	(39)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	3.7	0.0	(518)	0	(98)	0	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	2.9	1.9	(2,991)	(1,960)	(1,031)	(1,031)	(929)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	3.1	1.1	645	229	208	208	21	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	3.3	0.3	205	19	62	19	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	3.7	0.0	(580)	0	(109)	0	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	2.9	1.9	6,093	3,992	2,101	2,101	1,891	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	3.1	1.1	596	212	192	192	20	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	3.3	0.3	(741)	(66)	(225)	(66)	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	3.7	0.0	(1,375)	0	(259)	0	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Proportion	2.9	1.9	(56)	(37)	(19)	(19)	(18)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	3.1	1.1	167	59	54	54	5	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	3.3	0.3	(18)	(3)	(5)	(3)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	3.7	0.0	(23)	0	(5)	0	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Proportion	2.9	1.9	6,858	4,493	2,365	2,365	2,128	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	3.1	1.1	(6,877)	(2,441)	(2,218)	(2,218)	(223)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	3.3	0.3	762	69	231	69	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	3.7	0.0	(73)	0	(13)	0	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Proportion	2.9	1.9	15,394	10,086	5,308	5,308	4,778	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	3.1	1.1	(367)	(131)	(118)	(118)	(13)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	3.7	0.0	(170)	0	(32)	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	2.9	1.9	195	128	67	67	61	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Proportion	3.1	1.1	(52)	(18)	(17)	(17)	(1)	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	3.3	0.3	16	1	5	1	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2016	Proportion	3.7	0.0	5	0	2	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Proportion	2.9	1.9	1,513	991	522	522	469	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2018	Proportion	3.1	1.1	71	25	23	23	2	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	3.3	0.3	212	20	64	20	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	3.7	0.0	115	0	22	0	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Proportion	2.9	1.9	2,551	1,671	880	880	791	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2018	Proportion	3.1	1.1	(316)	(112)	(102)	(102)	(10)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	3.3	0.3	(91)	(7)	(28)	(7)	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	3.7	0.0	188	0	35	0	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	2.9	1.9	(10)	(7)	(3)	(3)	(4)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	3.1	1.1	(14)	(4)	(5)	(4)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	3.3	0.3	(68)	(5)	(21)	(5)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	3.7	0.0	(34)	0	(7)	0	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2019	Proportion	2.9	1.9	581	381	200	200	181	0	0	0	0	0
2542	Rainbow Water District	6/30/2018	Proportion	3.1	1.1	(388)	(138)	(125)	(125)	(13)	0	0	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	3.3	0.3	(50)	(5)	(15)	(5)	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2016	Proportion	3.7	0.0	(2)	0	0	0	0	0	0	0	0	0
2545	Council of Governments	6/30/2019	Proportion	2.9	1.9	32,957	21,593	11,364	11,364	10,229	0	0	0	0	0
2545	Council of Governments	6/30/2018	Proportion	3.1	1.1	(2,525)	(895)	(815)	(815)	(80)	0	0	0	0	0
2545	Council of Governments	6/30/2017	Proportion	3.3	0.3	521	47	158	47	0	0	0	0	0	0
2545	Council of Governments	6/30/2016	Proportion	3.7	0.0	(1,750)	0	(331)	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Proportion	2.9	1.9	(1,120)	(734)	(386)	(386)	(348)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2018	Proportion	3.1	1.1	(70)	(24)	(23)	(23)	(1)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	3.3	0.3	(168)	(15)	(51)	(15)	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	3.7	0.0	(225)	0	(42)	0	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	2.9	1.9	691	453	238	238	215	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	3.1	1.1	140	50	45	45	5	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	3.3	0.3	25	1	8	1	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2019	Proportion	2.9	1.9	10,723	7,025	3,698	3,698	3,327	0	0	0	0	0
2551	Sandy Fire Department	6/30/2018	Proportion	3.1	1.1	(880)	(312)	(284)	(284)	(28)	0	0	0	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	3.3	0.3	(314)	(29)	(95)	(29)	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	3.7	0.0	(233)	0	(44)	0	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	2.9	1.9	(173)	(113)	(60)	(60)	(53)	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	3.1	1.1	224	80	72	72	8	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	3.3	0.3	75	6	23	6	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	3.7	0.0	(594)	0	(111)	0	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	682	447	235	235	212	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	26	10	8	8	2	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	9	0	3	0	0	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	39	0	6	0	0	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2019	Proportion	2.9	1.9	(481)	(315)	(166)	(166)	(149)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2018	Proportion	3.1	1.1	(53)	(19)	(17)	(17)	(2)	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	3.3	0.3	(6)	0	(2)	0	0	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	3.7	0.0	17	0	2	0	0	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2019	Proportion	2.9	1.9	26,038	17,059	8,979	8,979	8,080	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2018	Proportion	3.1	1.1	(1,821)	(647)	(587)	(587)	(60)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Proportion	3.3	0.3	15	0	5	0	0	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	3.7	0.0	104	0	20	0	0	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2019	Proportion	2.9	1.9	13,362	8,754	4,608	4,608	4,146	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2018	Proportion	3.1	1.1	(326)	(116)	(105)	(105)	(11)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	3.3	0.3	(347)	(32)	(105)	(32)	0	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	3.7	0.0	104	0	20	0	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2019	Proportion	2.9	1.9	13,421	8,793	4,628	4,628	4,165	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2018	Proportion	3.1	1.1	1,829	649	590	590	59	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	3.3	0.3	(1,215)	(111)	(368)	(111)	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	3.7	0.0	(304)	0	(58)	0	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(1,972)	(1,292)	(680)	(680)	(612)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(55)	(19)	(18)	(18)	(1)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	217	19	66	19	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	51	0	9	0	0	0	0	0	0	0	0
2562	WYEast Fire District	6/30/2019	Proportion	2.9	1.9	1,286	843	443	443	400	0	0	0	0	0	0
2562	WYEast Fire District	6/30/2018	Proportion	3.1	1.1	(67)	(23)	(22)	(22)	(1)	0	0	0	0	0	0
2562	WYEast Fire District	6/30/2017	Proportion	3.3	0.3	(5)	0	(2)	0	0	0	0	0	0	0	0
2562	WYEast Fire District	6/30/2016	Proportion	3.7	0.0	(14)	0	(2)	0	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	2.9	1.9	(29,452)	(19,296)	(10,156)	(10,156)	(9,140)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	3.1	1.1	3,308	1,174	1,067	1,067	107	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	3.3	0.3	(16)	(1)	(5)	(1)	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	3.7	0.0	(56)	0	(11)	0	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	2.9	1.9	5,224	3,423	1,801	1,801	1,622	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	3.1	1.1	(1,194)	(424)	(385)	(385)	(39)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	3.3	0.3	65	5	20	5	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	3.7	0.0	34	0	7	0	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(1,830)	(1,199)	(631)	(631)	(568)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	15	5	5	5	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	118	10	36	10	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(85)	0	(16)	0	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	2.9	1.9	7,000	4,586	2,414	2,414	2,172	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	3.1	1.1	(990)	(352)	(319)	(319)	(33)	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	3.3	0.3	(363)	(33)	(110)	(33)	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	3.7	0.0	(63)	0	(12)	0	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	2.9	1.9	48,975	32,087	16,888	16,888	15,199	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	3.1	1.1	3,691	1,309	1,191	1,191	118	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	3.3	0.3	(390)	(36)	(118)	(36)	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	3.7	0.0	(1,220)	0	(230)	0	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2019	Proportion	2.9	1.9	6,168	4,041	2,127	2,127	1,914	0	0	0	0	0	0
2570	Port of St Helens	6/30/2018	Proportion	3.1	1.1	(1,222)	(434)	(394)	(394)	(40)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	3.7	0.0	(291)	0	(54)	0	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Proportion	2.9	1.9	3,822	2,504	1,318	1,318	1,186	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2018	Proportion	3.1	1.1	(414)	(146)	(134)	(134)	(12)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2017	Proportion	3.3	0.3	(163)	(16)	(49)	(16)	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	3.7	0.0	74	0	14	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Proportion	2.9	1.9	210	138	72	72	66	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	3.1	1.1	2,811	997	907	907	90	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	3.3	0.3	166	16	50	16	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	3.7	0.0	242	0	47	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	2.9	1.9	1,511	990	521	521	469	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	3.1	1.1	(47)	(17)	(15)	(15)	(2)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	0.3	90	9	27	9	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0	112	0	22	0	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	2,542	1,665	877	877	788	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	117	41	38	38	3	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(224)	(20)	(68)	(20)	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	583	0	109	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Outflow/(Inflow) Recognized In	
								Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	3,510	2,300	1,210	1,210	1,090	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(1,265)	(449)	(408)	(408)	(41)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(185)	(17)	(56)	(17)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(328)	0	(61)	0	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	2.9	1.9	35,955	23,557	12,398	12,398	11,159	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	3.1	1.1	(2,755)	(977)	(889)	(889)	(88)	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	3.3	0.3	(1,536)	(141)	(465)	(141)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	3.7	0.0	(1,288)	0	(244)	0	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2019	Proportion	2.9	1.9	(949)	(622)	(327)	(327)	(295)	0	0	0	0	0
2581	Port of Umatilla	6/30/2018	Proportion	3.1	1.1	(14)	(4)	(5)	(4)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	3.3	0.3	(10)	(1)	(3)	(1)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Proportion	2.9	1.9	652	427	225	225	202	0	0	0	0	0
2582	Talent Irrigation District	6/30/2018	Proportion	3.1	1.1	(148)	(52)	(48)	(48)	(4)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	3.3	0.3	(67)	(7)	(20)	(7)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	2.9	1.9	1,473	965	508	508	457	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	3.1	1.1	(207)	(73)	(67)	(67)	(6)	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	3.3	0.3	(5)	0	(2)	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	2.9	1.9	3,391	2,222	1,169	1,169	1,053	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	3.1	1.1	50	18	16	16	2	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	3.3	0.3	(23)	(2)	(7)	(2)	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	3.7	0.0	143	0	26	0	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	2,196	1,439	757	757	682	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(684)	(242)	(221)	(221)	(21)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(246)	(21)	(75)	(21)	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(187)	0	(34)	0	0	0	0	0	0	0
2589	West Slope Water District	6/30/2019	Proportion	2.9	1.9	5,430	3,558	1,872	1,872	1,686	0	0	0	0	0
2589	West Slope Water District	6/30/2018	Proportion	3.1	1.1	(768)	(272)	(248)	(248)	(24)	0	0	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	3.3	0.3	72	6	22	6	0	0	0	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	3.7	0.0	99	0	18	0	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Proportion	2.9	1.9	28,831	18,889	9,942	9,942	8,947	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2018	Proportion	3.1	1.1	(5,171)	(1,835)	(1,668)	(1,668)	(167)	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	3.3	0.3	(497)	(44)	(151)	(44)	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	3.7	0.0	(908)	0	(173)	0	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2019	Proportion	2.9	1.9	3,196	2,094	1,102	1,102	992	0	0	0	0	0
2592	Medford Irrigation District	6/30/2018	Proportion	3.1	1.1	(724)	(256)	(234)	(234)	(22)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	3.3	0.3	(37)	(4)	(11)	(4)	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	3.7	0.0	(354)	0	(66)	0	0	0	0	0	0	0
2594	Metro	6/30/2019	Proportion	2.9	1.9	440,473	288,586	151,887	151,887	136,699	0	0	0	0	0
2594	Metro	6/30/2018	Proportion	3.1	1.1	(18,037)	(6,401)	(5,818)	(5,818)	(583)	0	0	0	0	0
2594	Metro	6/30/2017	Proportion	3.3	0.3	(2,869)	(262)	(869)	(262)	0	0	0	0	0	0
2594	Metro	6/30/2016	Proportion	3.7	0.0	(4,811)	0	(911)	0	0	0	0	0	0	0
2595	Canby Fire District	6/30/2019	Proportion	2.9	1.9	8,160	5,346	2,814	2,814	2,532	0	0	0	0	0
2595	Canby Fire District	6/30/2018	Proportion	3.1	1.1	1,485	527	479	479	48	0	0	0	0	0
2595	Canby Fire District	6/30/2017	Proportion	3.3	0.3	(964)	(88)	(292)	(88)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2016	Proportion	3.7	0.0	(470)	0	(89)	0	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Proportion	2.9	1.9	24,403	15,988	8,415	8,415	7,573	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2018	Proportion	3.1	1.1	(2,818)	(1,000)	(909)	(909)	(91)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	3.3	0.3	(608)	(56)	(184)	(56)	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	3.7	0.0	245	0	47	0	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2019	Proportion	2.9	1.9	220	144	76	76	68	0	0	0	0	0
2597	Mapleton Water District	6/30/2018	Proportion	3.1	1.1	(12)	(4)	(4)	(4)	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	3.3	0.3	12	0	4	0	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2016	Proportion	3.7	0.0	4	0	1	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Proportion	2.9	1.9	3,034	1,988	1,046	1,046	942	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2018	Proportion	3.1	1.1	(611)	(217)	(197)	(197)	(20)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2017	Proportion	3.3	0.3	42	3	13	3	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2016	Proportion	3.7	0.0	(90)	0	(18)	0	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Proportion	2.9	1.9	5,387	3,529	1,858	1,858	1,671	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2018	Proportion	3.1	1.1	(701)	(249)	(226)	(226)	(23)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2017	Proportion	3.3	0.3	35	2	11	2	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Proportion	3.7	0.0	(144)	0	(27)	0	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Proportion	2.9	1.9	2,317	1,518	799	799	719	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2018	Proportion	3.1	1.1	349	123	113	113	10	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2600	Winston-Dillard Water District	6/30/2017	Proportion	3.3	0.3	(30)	(3)	(9)	(3)	0	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	3.7	0.0	(56)	0	(11)	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Proportion	2.9	1.9	227	149	78	78	71	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2018	Proportion	3.1	1.1	2	0	1	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	3.7	0.0	(7)	0	(1)	0	0	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	740	485	255	255	230	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(398)	(142)	(128)	(128)	(14)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(32)	(2)	(10)	(2)	0	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(159)	0	(30)	0	0	0	0	0	0	0	0
2603	Corbett Water District	6/30/2019	Proportion	2.9	1.9	1,073	703	370	370	333	0	0	0	0	0	0
2603	Corbett Water District	6/30/2018	Proportion	3.1	1.1	(4)	(2)	(1)	(1)	(1)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2017	Proportion	3.3	0.3	(28)	(4)	(8)	(4)	0	0	0	0	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	3.7	0.0	(84)	0	(15)	0	0	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	2.9	1.9	146	96	50	50	46	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	3.1	1.1	(80)	(28)	(26)	(26)	(2)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	3.3	0.3	(72)	(6)	(22)	(6)	0	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	3.7	0.0	(14)	0	(2)	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2019	Proportion	2.9	1.9	(963)	(631)	(332)	(332)	(299)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2018	Proportion	3.1	1.1	(464)	(164)	(150)	(150)	(14)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2017	Proportion	3.3	0.3	162	15	49	15	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	3.7	0.0	(10)	0	(1)	0	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Proportion	2.9	1.9	(7,765)	(5,087)	(2,678)	(2,678)	(2,409)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2018	Proportion	3.1	1.1	432	154	139	139	15	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	3.3	0.3	219	21	66	21	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	3.7	0.0	(131)	0	(26)	0	0	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	2.9	1.9	(5,241)	(3,434)	(1,807)	(1,807)	(1,627)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	3.1	1.1	(199)	(71)	(64)	(64)	(7)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	3.3	0.3	(284)	(26)	(86)	(26)	0	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	3.7	0.0	(41)	0	(8)	0	0	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	676	443	233	233	210	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	207	73	67	67	6	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(20)	(2)	(6)	(2)	0	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	12	0	3	0	0	0	0	0	0	0	0
2610	Turner Fire District	6/30/2019	Proportion	2.9	1.9	1,890	1,238	652	652	586	0	0	0	0	0	0
2610	Turner Fire District	6/30/2018	Proportion	3.1	1.1	(138)	(48)	(45)	(45)	(3)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	3.3	0.3	(37)	(4)	(11)	(4)	0	0	0	0	0	0	0
2610	Turner Fire District	6/30/2016	Proportion	3.7	0.0	59	0	11	0	0	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2019	Proportion	2.9	1.9	28,884	18,824	9,960	9,960	8,964	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2018	Proportion	3.1	1.1	(532)	(188)	(172)	(172)	(16)	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	3.3	0.3	(288)	(27)	(87)	(27)	0	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2016	Proportion	3.7	0.0	216	0	42	0	0	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	2.9	1.9	788	516	272	272	244	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	3.1	1.1	107	37	35	35	2	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.3	28	4	8	4	0	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.0	31	0	7	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2019	Proportion	2.9	1.9	375,386	245,943	129,443	129,443	116,500	0	0	0	0	0	0
2617	Clean Water Services	6/30/2018	Proportion	3.1	1.1	(31,602)	(11,214)	(10,194)	(10,194)	(1,020)	0	0	0	0	0	0
2617	Clean Water Services	6/30/2017	Proportion	3.3	0.3	(4,186)	(382)	(1,268)	(382)	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2016	Proportion	3.7	0.0	(116)	0	(23)	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Proportion	2.9	1.9	235	154	81	81	73	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Proportion	3.1	1.1	(175)	(63)	(56)	(56)	(7)	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	3.3	0.3	40	4	12	4	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Proportion	2.9	1.9	7,579	4,966	2,613	2,613	2,353	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2018	Proportion	3.1	1.1	(167)	(59)	(54)	(54)	(5)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	3.3	0.3	(116)	(11)	(35)	(11)	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	3.7	0.0	433	0	82	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	2.9	1.9	455	298	157	157	141	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2018	Proportion	3.1	1.1	136	48	44	44	4	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Proportion	3.3	0.3	(12)	0	(4)	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	3.7	0.0	(7)	0	(1)	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Proportion	2.9	1.9	553	362	191	191	171	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2018	Proportion	3.1	1.1	(77)	(27)	(25)	(25)	(2)	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2017	Proportion	3.3	0.3	(19)	(1)	(6)	(1)	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	3.7	0.0	5	0	2	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2625	Port of Newport	6/30/2019	Proportion	2.9	1.9	4,723	3,094	1,629	1,629	1,465	0	0	0	0	0
2625	Port of Newport	6/30/2018	Proportion	3.1	1.1	(2,148)	(762)	(693)	(693)	(69)	0	0	0	0	0
2625	Port of Newport	6/30/2017	Proportion	3.3	0.3	262	25	79	25	0	0	0	0	0	0
2625	Port of Newport	6/30/2016	Proportion	3.7	0.0	(52)	0	(10)	0	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	2.9	1.9	14,786	9,687	5,099	5,099	4,588	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	3.1	1.1	(5,093)	(1,807)	(1,643)	(1,643)	(164)	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	3.3	0.3	(409)	(37)	(124)	(37)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	3.7	0.0	(1,071)	0	(204)	0	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	2.9	1.9	(411)	(269)	(142)	(142)	(127)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	3.1	1.1	554	196	179	179	17	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	3.3	0.3	(374)	(35)	(113)	(35)	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	3.7	0.0	(21)	0	(3)	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2019	Proportion	2.9	1.9	(159)	(104)	(55)	(55)	(49)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2018	Proportion	3.1	1.1	(5)	(1)	(2)	(1)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	3.3	0.3	167	14	51	14	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2016	Proportion	3.7	0.0	14	0	2	0	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	2.9	1.9	365	239	126	126	113	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	3.1	1.1	(15)	(5)	(5)	(5)	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	3.3	0.3	(5)	0	(2)	0	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	3.7	0.0	12	0	3	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Proportion	2.9	1.9	5,332	3,493	1,839	1,839	1,654	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2018	Proportion	3.1	1.1	(141)	(395)	(127)	(127)	(14)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	3.3	0.3	(404)	(38)	(122)	(38)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	3.7	0.0	(138)	0	(27)	0	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	2.9	1.9	7,121	4,665	2,456	2,456	2,209	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	3.1	1.1	(457)	(163)	(147)	(147)	(16)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	3.3	0.3	(217)	(19)	(66)	(19)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	3.7	0.0	(186)	0	(36)	0	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Proportion	2.9	1.9	139	91	48	48	43	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	3.1	1.1	(139)	(49)	(45)	(45)	(4)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	3.7	0.0	154	0	28	0	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	2.9	1.9	(540)	(354)	(186)	(186)	(168)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	3.1	1.1	(418)	(148)	(135)	(135)	(13)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	3.3	0.3	170	14	52	14	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	3.7	0.0	(13)	0	(1)	0	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	478	313	165	165	148	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	11	3	4	3	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(104)	(8)	(32)	(8)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(22)	0	(4)	0	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	2.9	1.9	615	403	212	212	191	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	3.1	1.1	(212)	(76)	(68)	(68)	(8)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	3.3	0.3	3	0	1	0	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	3.7	0.0	23	0	5	0	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2019	Proportion	2.9	1.9	(1,757)	(1,151)	(606)	(606)	(545)	0	0	0	0	0
2644	Lakeside Water District	6/30/2018	Proportion	3.1	1.1	212	76	68	68	8	0	0	0	0	0
2644	Lakeside Water District	6/30/2017	Proportion	3.3	0.3	(66)	(6)	(20)	(6)	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	3.7	0.0	11	0	2	0	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	2,908	1,905	1,003	1,003	902	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	445	157	144	144	13	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(498)	(45)	(151)	(45)	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	20	0	5	0	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	222	145	77	77	68	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	861	305	278	278	27	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	319	28	97	28	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	260	0	50	0	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	3,594	2,355	1,239	1,239	1,116	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(98)	(34)	(32)	(32)	(2)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(74)	(8)	(22)	(8)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	161	0	29	0	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	4,018	2,632	1,386	1,386	1,246	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	246	88	79	79	9	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	193	19	58	19	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(160)	0	(31)	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2019	Proportion	2.9	1.9	(3,675)	(2,408)	(1,267)	(1,267)	(1,141)	0	0	0	0	0
2649	Colton Fire Department	6/30/2018	Proportion	3.1	1.1	52	18	17	17	1	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2649	Colton Fire Department	6/30/2017	Proportion	3.3	0.3	37	4	11	4	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	3.7	0.0	(106)	0	(19)	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	2	1	1	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	10	4	3	3	1	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(3)	0	(1)	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(28)	0	(4)	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	3.3	0.3	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	3.7	0.0	(712)	0	(136)	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Proportion	2.9	1.9	456	299	157	157	142	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2018	Proportion	3.1	1.1	(464)	(164)	(150)	(150)	(14)	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	3.3	0.3	(70)	(7)	(21)	(7)	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	3.7	0.0	(139)	0	(25)	0	0	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	2.9	1.9	44,087	28,885	15,202	15,202	13,683	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	3.1	1.1	(1,191)	(423)	(384)	(384)	(39)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	3.3	0.3	(1,157)	(104)	(351)	(104)	0	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	3.7	0.0	1,145	0	218	0	0	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2019	Proportion	2.9	1.9	(5,675)	(3,718)	(1,957)	(1,957)	(1,761)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2018	Proportion	3.1	1.1	983	349	317	317	32	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	3.3	0.3	(50)	(5)	(5)	(5)	0	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2016	Proportion	3.7	0.0	(67)	0	(13)	0	0	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	2.9	1.9	539,614	353,540	186,074	186,074	167,466	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	3.1	1.1	(11,790)	(4,184)	(3,803)	(3,803)	(381)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	3.3	0.3	(4,140)	(375)	(1,255)	(375)	0	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	3.7	0.0	7,596	0	1,437	0	0	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	2.9	1.9	7,566	4,957	2,609	2,609	2,348	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	3.1	1.1	(147)	(53)	(47)	(47)	(6)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	3.3	0.3	368	32	112	32	0	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	3.7	0.0	(75)	0	(15)	0	0	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	2.9	1.9	4,874	3,193	1,681	1,681	1,512	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	3.1	1.1	330	118	106	106	12	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	3.3	0.3	(180)	(15)	(55)	(15)	0	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	3.7	0.0	(233)	0	(44)	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Proportion	2.9	1.9	(282)	(185)	(97)	(97)	(88)	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	3.1	1.1	(24)	(8)	(8)	(8)	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	3.3	0.3	232	22	70	22	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	3.7	0.0	(42)	0	(9)	0	0	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Proportion	2.9	1.9	5,818	3,812	2,006	2,006	1,806	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Proportion	3.1	1.1	(224)	(80)	(72)	(72)	(8)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Proportion	3.3	0.3	80	8	24	8	0	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Proportion	3.7	0.0	(349)	0	(67)	0	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2019	Proportion	2.9	1.9	11,356	7,440	3,916	3,916	3,524	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2018	Proportion	3.1	1.1	(1,285)	(455)	(415)	(415)	(40)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	3.7	0.0	253	0	49	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Proportion	2.9	1.9	12	8	4	4	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2018	Proportion	3.1	1.1	(178)	(64)	(57)	(57)	(7)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2017	Proportion	3.3	0.3	12	0	4	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	3.7	0.0	30	0	6	0	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Proportion	2.9	1.9	1,116	731	385	385	346	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2018	Proportion	3.1	1.1	(183)	(65)	(59)	(59)	(6)	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	3.3	0.3	(45)	(3)	(14)	(3)	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	3.7	0.0	73	0	13	0	0	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2019	Proportion	2.9	1.9	2,522	1,652	870	870	782	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2018	Proportion	3.1	1.1	313	111	101	101	10	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Proportion	3.3	0.3	(35)	(2)	(11)	(2)	0	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	3.7	0.0	163	0	31	0	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Proportion	2.9	1.9	(45,954)	(30,108)	(15,846)	(15,846)	(14,262)	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2018	Proportion	3.1	1.1	3,309	1,175	1,067	1,067	108	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2017	Proportion	3.3	0.3	(243)	(21)	(74)	(21)	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2016	Proportion	3.7	0.0	(244)	0	(46)	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Proportion	2.9	1.9	8,464	5,545	2,919	2,919	2,626	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	3.1	1.1	1,165	413	376	376	37	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	3.3	0.3	(57)	(6)	(17)	(6)	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	3.7	0.0	128	0	23	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2679	Columbia River Public Utility District	6/30/2019	Proportion	2.9	1.9	24,712	16,191	8,521	8,521	7,670	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2018	Proportion	3.1	1.1	6,182	2,194	1,994	1,994	200	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2017	Proportion	3.3	0.3	(1,206)	(111)	(365)	(111)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2016	Proportion	3.7	0.0	(2,377)	0	(451)	0	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(182)	(119)	(63)	(63)	(56)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	80	28	26	26	2	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(28)	(4)	(8)	(4)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(5)	0	(2)	0	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Proportion	2.9	1.9	1,057	693	364	364	329	0	0	0	0	0
2684	Parkdale Fire District	6/30/2018	Proportion	3.1	1.1	(196)	(70)	(63)	(63)	(7)	0	0	0	0	0
2684	Parkdale Fire District	6/30/2017	Proportion	3.3	0.3	25	1	8	1	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2016	Proportion	3.7	0.0	13	0	1	0	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Proportion	2.9	1.9	(1,386)	(908)	(478)	(478)	(430)	0	0	0	0	0
2685	Oregon Community College Association	6/30/2018	Proportion	3.1	1.1	26	10	8	8	2	0	0	0	0	0
2685	Oregon Community College Association	6/30/2017	Proportion	3.3	0.3	169	16	51	16	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2016	Proportion	3.7	0.0	(107)	0	(20)	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2019	Proportion	2.9	1.9	12	8	4	4	4	0	0	0	0	0
2686	Weston Cemetery	6/30/2018	Proportion	3.1	1.1	90	32	29	29	3	0	0	0	0	0
2686	Weston Cemetery	6/30/2017	Proportion	3.3	0.3	(25)	(1)	(8)	(1)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2016	Proportion	3.7	0.0	(37)	0	(7)	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Proportion	2.9	1.9	(1,794)	(1,175)	(619)	(619)	(556)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Proportion	3.1	1.1	524	186	169	169	17	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	3.3	0.3	(227)	(20)	(69)	(20)	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	3.7	0.0	25	0	4	0	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Proportion	2.9	1.9	2,920	1,913	1,007	1,007	906	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2018	Proportion	3.1	1.1	(653)	(231)	(211)	(211)	(20)	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2017	Proportion	3.3	0.3	(464)	(41)	(141)	(41)	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2016	Proportion	3.7	0.0	(482)	0	(92)	0	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Proportion	2.9	1.9	1,855	1,215	640	640	575	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2018	Proportion	3.1	1.1	82	30	26	26	4	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	3.3	0.3	(31)	(4)	(9)	(4)	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	3.7	0.0	(85)	0	(16)	0	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Proportion	2.9	1.9	781	512	269	269	243	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2018	Proportion	3.1	1.1	4	2	1	1	1	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2017	Proportion	3.3	0.3	(2)	0	0	0	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2016	Proportion	3.7	0.0	(50)	0	(8)	0	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Proportion	2.9	1.9	17,129	11,222	5,907	5,907	5,315	0	0	0	0	0
2693	City-County Insurance Services	6/30/2018	Proportion	3.1	1.1	(2,655)	(943)	(856)	(856)	(87)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2017	Proportion	3.3	0.3	(14,037)	(1,275)	(4,254)	(1,275)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2016	Proportion	3.7	0.0	272	0	52	0	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Proportion	2.9	1.9	3,328	2,180	1,148	1,148	1,032	0	0	0	0	0
2694	Philomath Fire Department	6/30/2018	Proportion	3.1	1.1	(143)	(51)	(46)	(46)	(5)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2017	Proportion	3.3	0.3	(217)	(19)	(66)	(19)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2016	Proportion	3.7	0.0	246	0	48	0	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	2.9	1.9	45,077	29,533	15,544	15,544	13,989	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	3.1	1.1	(192)	(68)	(62)	(62)	(6)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	3.3	0.3	245	23	74	23	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	3.7	0.0	(677)	0	(128)	0	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2019	Proportion	2.9	1.9	(1,067)	(699)	(368)	(368)	(331)	0	0	0	0	0
2696	Stayton Fire District	6/30/2018	Proportion	3.1	1.1	(414)	(146)	(134)	(134)	(12)	0	0	0	0	0
2696	Stayton Fire District	6/30/2017	Proportion	3.3	0.3	(30)	(3)	(9)	(3)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2016	Proportion	3.7	0.0	(177)	0	(33)	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	1,066	698	368	368	330	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(236)	(84)	(76)	(76)	(8)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(17)	(2)	(5)	(2)	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(127)	0	(25)	0	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2019	Proportion	2.9	1.9	1,571	1,029	542	542	487	0	0	0	0	0
2699	Chetco Library Board	6/30/2018	Proportion	3.1	1.1	(109)	(39)	(35)	(35)	(4)	0	0	0	0	0
2699	Chetco Library Board	6/30/2017	Proportion	3.3	0.3	11	2	3	2	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	3.7	0.0	(32)	0	(5)	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	907	594	313	313	281	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(53)	(19)	(17)	(17)	(2)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(162)	(15)	(49)	(15)	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	119	0	23	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	9,629	6,309	3,320	3,320	2,989	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	410	146	132	132	14	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(266)	(23)	(81)	(23)	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(77)	0	(14)	0	0	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Proportion	2.9	1.9	2,193	1,437	756	756	681	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2018	Proportion	3.1	1.1	(612)	(218)	(197)	(197)	(21)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	3.3	0.3	(166)	(16)	(50)	(16)	0	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	3.7	0.0	138	0	27	0	0	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Proportion	2.9	1.9	40,221	26,352	13,869	13,869	12,483	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2018	Proportion	3.1	1.1	(2,895)	(1,027)	(934)	(934)	(93)	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2017	Proportion	3.3	0.3	(645)	(60)	(195)	(60)	0	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2016	Proportion	3.7	0.0	(718)	0	(136)	0	0	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2019	Proportion	2.9	1.9	(115)	(75)	(40)	(40)	(35)	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2018	Proportion	3.1	1.1	135	47	44	44	3	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2016	Proportion	3.7	0.0	16	0	4	0	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Proportion	2.9	1.9	865	567	298	298	269	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2018	Proportion	3.1	1.1	(33)	(11)	(11)	(11)	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	2.9	1.9	4,600	3,014	1,586	1,586	1,428	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	3.1	1.1	(511)	(181)	(165)	(165)	(16)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	3.7	0.0	(67)	0	(13)	0	0	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2019	Proportion	2.9	1.9	1,776	1,164	612	612	552	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2018	Proportion	3.1	1.1	(341)	(121)	(110)	(110)	(11)	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2017	Proportion	3.3	0.3	19	1	6	1	0	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	3.7	0.0	143	0	26	0	0	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Proportion	2.9	1.9	10,545	6,909	3,636	3,636	3,273	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	3.1	1.1	(1,182)	(420)	(381)	(381)	(39)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	3.3	0.3	243	(21)	74	21	0	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	3.7	0.0	(259)	0	(49)	0	0	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Proportion	2.9	1.9	(311)	(204)	(107)	(107)	(97)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	3.1	1.1	92	92	85	85	7	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	3.3	0.3	3	0	1	0	0	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	3.7	0.0	(48)	0	(9)	0	0	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Proportion	2.9	1.9	34,707	22,739	11,968	11,968	10,771	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	3.1	1.1	(3,518)	(1,248)	(1,135)	(1,135)	(113)	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	3.3	0.3	85	7	26	7	0	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	3.7	0.0	(1,331)	0	(251)	0	0	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2019	Proportion	2.9	1.9	1,171	767	404	404	363	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2018	Proportion	3.1	1.1	(46)	(16)	(15)	(15)	(1)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	3.3	0.3	(12)	0	(4)	0	0	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	3.7	0.0	(33)	0	(6)	0	0	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Proportion	2.9	1.9	3,017	1,977	1,040	1,040	937	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2018	Proportion	3.1	1.1	(23)	(9)	(7)	(7)	(2)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	3.3	0.3	(9)	0	(3)	0	0	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	3.7	0.0	19	0	4	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2019	Proportion	2.9	1.9	(1,507)	(987)	(520)	(520)	(467)	0	0	0	0	0	0
2718	Curry Library	6/30/2018	Proportion	3.1	1.1	213	75	69	69	6	0	0	0	0	0	0
2718	Curry Library	6/30/2017	Proportion	3.3	0.3	3	0	1	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2016	Proportion	3.7	0.0	8	0	2	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Proportion	2.9	1.9	1,640	1,074	566	566	508	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2018	Proportion	3.1	1.1	(321)	(113)	(104)	(104)	(9)	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	3.7	0.0	148	0	28	0	0	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Proportion	2.9	1.9	1,587	1,040	547	547	493	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Proportion	3.1	1.1	130	46	42	42	4	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	3.3	0.3	(62)	(5)	(19)	(5)	0	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	3.7	0.0	(15)	0	(3)	0	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	2.9	1.9	3,205	2,100	1,105	1,105	995	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	3.1	1.1	40	14	13	13	1	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	3.3	0.3	(92)	(8)	(28)	(8)	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	3.7	0.0	75	0	15	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Proportion	2.9	1.9	(11,122)	(7,287)	(3,835)	(3,835)	(3,452)	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2018	Proportion	3.1	1.1	1,197	425	386	386	39	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	3.3	0.3	(144)	(12)	(44)	(12)	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	3.7	0.0	(134)	0	(26)	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	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
							Balance of Outflow/(Inflow)	Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense		
2726	Yamhill Communications Agency	6/30/2019	Proportion	2.9	1.9	5,743	3,763	1,980	1,980	1,783	0	0	0	0	0	
2726	Yamhill Communications Agency	6/30/2018	Proportion	3.1	1.1	889	315	287	287	28	0	0	0	0	0	
2726	Yamhill Communications Agency	6/30/2017	Proportion	3.3	0.3	7	1	2	1	0	0	0	0	0	0	
2726	Yamhill Communications Agency	6/30/2016	Proportion	3.7	0.0	138	0	27	0	0	0	0	0	0	0	
2728	Baker County Library District	6/30/2019	Proportion	2.9	1.9	6,606	4,328	2,278	2,278	2,050	0	0	0	0	0	
2728	Baker County Library District	6/30/2018	Proportion	3.1	1.1	(129)	(45)	(42)	(42)	(3)	0	0	0	0	0	
2728	Baker County Library District	6/30/2017	Proportion	3.3	0.3	(32)	(2)	(10)	(2)	0	0	0	0	0	0	
2728	Baker County Library District	6/30/2016	Proportion	3.7	0.0	(140)	0	(26)	0	0	0	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2019	Proportion	2.9	1.9	3,411	2,235	1,176	1,176	1,059	0	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2018	Proportion	3.1	1.1	3,687	1,309	1,189	1,189	120	0	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2017	Proportion	3.3	0.3	(227)	(20)	(69)	(20)	0	0	0	0	0	0	
2729	Douglas County Fire District 2	6/30/2016	Proportion	3.7	0.0	(4,858)	0	(919)	0	0	0	0	0	0	0	
2731	Canby Utility Board	6/30/2019	Proportion	2.9	1.9	12,843	8,414	4,429	4,429	3,985	0	0	0	0	0	
2731	Canby Utility Board	6/30/2018	Proportion	3.1	1.1	247	87	80	80	7	0	0	0	0	0	
2731	Canby Utility Board	6/30/2017	Proportion	3.3	0.3	(142)	(13)	(43)	(13)	0	0	0	0	0	0	
2731	Canby Utility Board	6/30/2016	Proportion	3.7	0.0	(233)	0	(44)	0	0	0	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2019	Proportion	2.9	1.9	354	232	122	122	110	0	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2018	Proportion	3.1	1.1	(208)	(74)	(67)	(67)	(7)	0	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2017	Proportion	3.3	0.3	120	12	36	12	0	0	0	0	0	0	
2732	Umatilla County Special Library District	6/30/2016	Proportion	3.7	0.0	(29)	0	(5)	0	0	0	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2017	Proportion	3.3	0.3	12	0	4	0	0	0	0	0	0	0	
2733	Wiard Memorial Park District	6/30/2016	Proportion	3.7	0.0	(73)	0	(13)	0	0	0	0	0	0	0	
2734	Seal Rock Water District	6/30/2019	Proportion	2.9	1.9	2,578	1,689	889	889	800	0	0	0	0	0	
2734	Seal Rock Water District	6/30/2018	Proportion	3.1	1.1	(33)	(11)	(11)	(11)	0	0	0	0	0	0	
2734	Seal Rock Water District	6/30/2017	Proportion	3.3	0.3	(12)	0	(4)	0	0	0	0	0	0	0	
2734	Seal Rock Water District	6/30/2016	Proportion	3.7	0.0	(37)	0	(7)	0	0	0	0	0	0	0	
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	4,239	2,777	1,462	1,462	1,315	0	0	0	0	0	
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(702)	(250)	(226)	(226)	(24)	0	0	0	0	0	
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(276)	(24)	(84)	(24)	0	0	0	0	0	0	
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	347	0	65	0	0	0	0	0	0	0	
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	2.9	1.9	1,698	1,112	586	586	526	0	0	0	0	0	
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	3.1	1.1	33	11	11	11	0	0	0	0	0	0	
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	3.3	0.3	(75)	(6)	(23)	(6)	0	0	0	0	0	0	
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	3.7	0.0	(122)	0	(23)	0	0	0	0	0	0	0	
2741	Port of Garibaldi	6/30/2019	Proportion	2.9	1.9	(22,850)	(14,971)	(7,879)	(7,879)	(7,092)	0	0	0	0	0	
2741	Port of Garibaldi	6/30/2018	Proportion	3.1	1.1	1,143	405	369	369	36	0	0	0	0	0	
2741	Port of Garibaldi	6/30/2017	Proportion	3.3	0.3	108	9	33	9	0	0	0	0	0	0	
2741	Port of Garibaldi	6/30/2016	Proportion	3.7	0.0	155	0	29	0	0	0	0	0	0	0	
2742	Amity Fire District	6/30/2019	Proportion	2.9	1.9	(3,056)	(2,002)	(1,054)	(1,054)	(948)	0	0	0	0	0	
2742	Amity Fire District	6/30/2018	Proportion	3.1	1.1	10	4	3	3	1	0	0	0	0	0	
2742	Amity Fire District	6/30/2017	Proportion	3.3	0.3	(6)	0	(2)	0	0	0	0	0	0	0	
2742	Amity Fire District	6/30/2016	Proportion	3.7	0.0	(17)	0	(2)	0	0	0	0	0	0	0	
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	2.9	1.9	(2,412)	(1,580)	(832)	(832)	(748)	0	0	0	0	0	
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	3.1	1.1	(1,224)	(434)	(395)	(395)	(39)	0	0	0	0	0	
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.3	79	7	24	7	0	0	0	0	0	0	
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.0	34	0	7	0	0	0	0	0	0	0	
2745	Clackamas County Fire District	6/30/2019	Proportion	2.9	1.9	214,981	140,850	74,131	74,131	66,719	0	0	0	0	0	
2745	Clackamas County Fire District	6/30/2018	Proportion	3.1	1.1	(8,965)	(3,181)	(2,892)	(2,892)	(289)	0	0	0	0	0	
2745	Clackamas County Fire District	6/30/2017	Proportion	3.3	0.3	(4,049)	(368)	(1,227)	(368)	0	0	0	0	0	0	
2745	Clackamas County Fire District	6/30/2016	Proportion	3.7	0.0	(1,553)	0	(293)	0	0	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2019	Proportion	2.9	1.9	7,485	4,904	2,581	2,581	2,323	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2018	Proportion	3.1	1.1	183	65	59	59	6	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2017	Proportion	3.3	0.3	167	14	51	14	0	0	0	0	0	0	
2747	Salem Housing Authority	6/30/2016	Proportion	3.7	0.0	192	0	36	0	0	0	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2019	Proportion	2.9	1.9	(2,068)	(1,355)	(713)	(713)	(642)	0	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2018	Proportion	3.1	1.1	281	99	91	91	8	0	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2017	Proportion	3.3	0.3	(38)	(2)	(12)	(2)	0	0	0	0	0	0	
2749	Black Butte Ranch Police	6/30/2016	Proportion	3.7	0.0	(34)	0	(7)	0	0	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	1,508	988	520	520	468	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(284)	(100)	(92)	(92)	(8)	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	8	2	2	2	0	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	18	0	3	0	0	0	0	0	0	0	
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	2.9	1.9	(290)	(190)	(100)	(100)	(90)	0	0	0	0	0	
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	3.1	1.1	(735)	(261)	(237)	(237)	(24)	0	0	0	0	0	

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	3.3	0.3	114	9	35	9	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	3.7	0.0	(312)	0	(60)	0	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2019	Proportion	2.9	1.9	8,040	5,268	2,772	2,772	2,496	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2018	Proportion	3.1	1.1	(1,182)	(420)	(381)	(381)	(39)	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	3.3	0.3	(451)	(40)	(137)	(40)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2019	Proportion	2.9	1.9	1,642	1,076	566	566	510	0	0	0	0	0
2757	City of Stayton	6/30/2018	Proportion	3.1	1.1	15	5	5	5	0	0	0	0	0	0
2757	City of Stayton	6/30/2017	Proportion	3.3	0.3	180	15	55	15	0	0	0	0	0	0
2757	City of Stayton	6/30/2016	Proportion	3.7	0.0	(92)	0	(17)	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	2.9	1.9	1,328	870	458	458	412	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	3.1	1.1	(345)	(123)	(111)	(111)	(12)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	3.3	0.3	(71)	(5)	(22)	(5)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	3.7	0.0	42	0	9	0	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	451	295	156	156	139	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	403	143	130	130	13	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(18)	(3)	(5)	(3)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(6)	0	0	0	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2019	Proportion	2.9	1.9	3,518	2,305	1,213	1,213	1,092	0	0	0	0	0
2761	Clackamas River Water	6/30/2018	Proportion	3.1	1.1	9	3	3	3	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	3.3	0.3	105	9	32	9	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	3.7	0.0	(285)	0	(54)	0	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Proportion	2.9	1.9	3,466	2,271	1,195	1,195	1,076	0	0	0	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	3.1	1.1	272	96	88	88	8	0	0	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	3.3	0.3	(194)	(17)	(59)	(17)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	3.7	0.0	(138)	0	(27)	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2019	Proportion	2.9	1.9	(702)	(460)	(242)	(242)	(218)	0	0	0	0	0
2765	Green Sanitary	6/30/2018	Proportion	3.1	1.1	(59)	(21)	(19)	(19)	(2)	0	0	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	3.3	0.3	15	0	5	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	3.7	0.0	(41)	0	(8)	0	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	2.9	1.9	(1,106)	(725)	(381)	(381)	(344)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	3.1	1.1	80	28	26	26	2	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	3.3	0.3	80	8	24	8	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	3.7	0.0	(98)	0	(20)	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	3.3	0.3	179	17	54	17	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	3.7	0.0	(78)	0	(15)	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Proportion	2.9	1.9	(1,966)	(1,288)	(678)	(678)	(610)	0	0	0	0	0
2768	Lake County Library District	6/30/2018	Proportion	3.1	1.1	303	107	98	98	9	0	0	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	3.3	0.3	(70)	(7)	(21)	(7)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2016	Proportion	3.7	0.0	15	0	3	0	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Proportion	2.9	1.9	1,613	1,057	556	556	501	0	0	0	0	0
2771	Harbor Water PUD	6/30/2018	Proportion	3.1	1.1	618	220	199	199	21	0	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	3.3	0.3	(72)	(6)	(22)	(6)	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	3.7	0.0	(106)	0	(19)	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Proportion	2.9	1.9	1,818	1,191	627	627	564	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Proportion	3.1	1.1	(518)	(184)	(167)	(167)	(17)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	3.3	0.3	(35)	(2)	(11)	(2)	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	3.7	0.0	(45)	0	(9)	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	2.9	1.9	28,552	18,706	9,846	9,846	8,860	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	3.1	1.1	780	276	252	252	24	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	3.3	0.3	(704)	(65)	(213)	(65)	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	3.7	0.0	14	0	2	0	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Proportion	2.9	1.9	1,788	1,171	617	617	554	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Proportion	3.1	1.1	(34)	(12)	(11)	(11)	(1)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Proportion	3.3	0.3	(91)	(7)	(28)	(7)	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	3.7	0.0	62	0	11	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Proportion	2.9	1.9	296	194	102	102	92	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2018	Proportion	3.1	1.1	(25)	(9)	(8)	(8)	(1)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0	0
2777	City of Newberg	6/30/2019	Proportion	2.9	1.9	86	56	30	30	26	0	0	0	0	0
2777	City of Newberg	6/30/2018	Proportion	3.1	1.1	(3,411)	(1,211)	(1,100)	(1,100)	(111)	0	0	0	0	0
2777	City of Newberg	6/30/2017	Proportion	3.3	0.3	(922)	(85)	(279)	(85)	0	0	0	0	0	0
2777	City of Newberg	6/30/2016	Proportion	3.7	0.0	(7,179)	0	(1,359)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2778	Mulino Water District 23	6/30/2019	Proportion	2.9	1.9	(307)	(201)	(106)	(106)	(95)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2018	Proportion	3.1	1.1	138	48	45	45	3	0	0	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	3.3	0.3	(38)	(2)	(12)	(2)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(796)	(522)	(274)	(274)	(248)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	54	20	17	17	3	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(15)	0	(5)	0	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(14)	0	(2)	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	2.9	1.9	(65)	(43)	(22)	(22)	(21)	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	3.1	1.1	(294)	(104)	(95)	(95)	(9)	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	3.3	0.3	42	3	13	3	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	3.7	0.0	(3)	0	0	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	2.9	1.9	7,589	4,972	2,617	2,617	2,355	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	3.1	1.1	(66)	(66)	(61)	(61)	(5)	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	3.3	0.3	(68)	(5)	(21)	(5)	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	3.7	0.0	128	0	23	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	782	512	270	270	242	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(96)	(34)	(31)	(31)	(3)	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	56	5	17	5	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(1)	0	(1)	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Proportion	2.9	1.9	(80)	(52)	(28)	(28)	(24)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2018	Proportion	3.1	1.1	255	91	82	82	9	0	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	3.3	0.3	(16)	(1)	(5)	(1)	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2016	Proportion	3.7	0.0	(45)	0	(9)	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Proportion	2.9	1.9	72	47	25	25	22	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Proportion	3.1	1.1	(27)	(9)	(9)	(9)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	3.3	0.3	(71)	(5)	(22)	(5)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	3.7	0.0	(31)	0	(7)	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	2.9	1.9	2,967	1,944	1,023	1,023	921	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	3.1	1.1	(50)	(18)	(16)	(16)	(2)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	3.3	0.3	(44)	(5)	(13)	(5)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	3.7	0.0	20	0	5	0	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	597	391	206	206	185	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(321)	(113)	(104)	(104)	(9)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(84)	(9)	(25)	(9)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	75	0	15	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Proportion	2.9	1.9	18,136	11,882	6,254	6,254	5,628	0	0	0	0	0
2788	Port of Hood River	6/30/2018	Proportion	3.1	1.1	(2,294)	(814)	(740)	(740)	(74)	0	0	0	0	0
2788	Port of Hood River	6/30/2017	Proportion	3.3	0.3	0	0	0	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2016	Proportion	3.7	0.0	(93)	0	(18)	0	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	2.9	1.9	2,949	1,932	1,017	1,017	915	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2018	Proportion	3.1	1.1	(48)	(18)	(15)	(15)	(3)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	3.3	0.3	(13)	(1)	(4)	(1)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2016	Proportion	3.7	0.0	(241)	0	(46)	0	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Proportion	2.9	1.9	1,109	727	382	382	345	0	0	0	0	0
2790	Silver Falls Library District	6/30/2018	Proportion	3.1	1.1	(189)	(67)	(61)	(61)	(6)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	3.3	0.3	61	7	18	7	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	3.7	0.0	109	0	22	0	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	2.9	1.9	101	66	35	35	31	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	3.1	1.1	313	111	101	101	10	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	3.3	0.3	82	7	25	7	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	3.7	0.0	(79)	0	(16)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	2.9	1.9	8,830	5,785	3,045	3,045	2,740	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	3.1	1.1	(4,079)	(1,447)	(1,316)	(1,316)	(131)	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	3.3	0.3	(1,032)	(93)	(313)	(93)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	3.7	0.0	(567)	0	(108)	0	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2019	Proportion	2.9	1.9	5,474	3,586	1,888	1,888	1,698	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Proportion	3.1	1.1	621	221	200	200	21	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	3.3	0.3	(417)	(39)	(126)	(39)	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0	(35)	0	(8)	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	1,481	970	511	511	459	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(317)	(113)	(102)	(102)	(11)	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(6)	0	(2)	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(11)	0	(2)	0	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Proportion	2.9	1.9	573	375	198	198	177	0	0	0	0	0
2797	Vernonia Fire	6/30/2018	Proportion	3.1	1.1	50	18	16	16	2	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized In	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	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense	
								Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
2797	Vernonia Fire	6/30/2017	Proportion	3.3	0.3	(46)	(4)	(14)	(4)	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	3.7	0.0	84	0	15	0	0	0	0	0	0	0
2798	Fairview Water District	6/30/2019	Proportion	2.9	1.9	542	355	187	187	168	0	0	0	0	0
2798	Fairview Water District	6/30/2018	Proportion	3.1	1.1	(185)	(65)	(60)	(60)	(5)	0	0	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	3.3	0.3	(11)	(2)	(3)	(2)	0	0	0	0	0	0
2798	Fairview Water District	6/30/2016	Proportion	3.7	0.0	(17)	0	(2)	0	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Proportion	2.9	1.9	520	341	179	179	162	0	0	0	0	0
2799	Sublimity Fire District	6/30/2018	Proportion	3.1	1.1	(177)	(63)	(57)	(57)	(6)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	3.3	0.3	(8)	(2)	(2)	(2)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	3.7	0.0	(10)	0	(1)	0	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	769	504	265	265	239	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	30	10	10	10	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(215)	(20)	(65)	(20)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(5)	0	(2)	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2019	Proportion	2.9	1.9	1,338	877	461	461	416	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2018	Proportion	3.1	1.1	272	96	88	88	8	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	3.3	0.3	(15)	0	(5)	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	3.7	0.0	40	0	7	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	38	14	12	12	2	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	72	6	22	6	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(4)	0	(1)	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	4,049	2,653	1,396	1,396	1,257	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(1,158)	(410)	(374)	(374)	(36)	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	179	17	54	17	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(45)	0	(9)	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	2.9	1.9	105	69	36	36	33	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	3.1	1.1	(34)	(12)	(11)	(11)	(1)	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	3.3	0.3	85	7	26	7	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2019	Proportion	2.9	1.9	(1,826)	(1,196)	(630)	(630)	(566)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2018	Proportion	3.1	1.1	9	3	3	3	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	3.3	0.3	(2)	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	3.7	0.0	(1)	0	(1)	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	2.9	1.9	497	326	171	171	155	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	3.1	1.1	(46)	(16)	(15)	(15)	(1)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	3.3	0.3	(39)	(3)	(12)	(3)	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	3.7	0.0	(5)	0	(2)	0	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	2.9	1.9	27,917	18,290	9,627	9,627	8,663	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	3.1	1.1	2,102	746	678	678	68	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	3.3	0.3	133	13	40	13	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	3.7	0.0	1,053	0	198	0	0	0	0	0	0	0
2815	Hemiston Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(465)	(305)	(160)	(160)	(145)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Proportion	2.9	1.9	(1,577)	(1,033)	(544)	(544)	(489)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2018	Proportion	3.1	1.1	149	53	48	48	5	0	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	3.3	0.3	(23)	(2)	(7)	(2)	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	3.7	0.0	(16)	0	(4)	0	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2019	Proportion	2.9	1.9	1,168	765	403	403	362	0	0	0	0	0
2817	Wickiup Water District	6/30/2018	Proportion	3.1	1.1	(34)	(12)	(11)	(11)	(1)	0	0	0	0	0
2817	Wickiup Water District	6/30/2017	Proportion	3.3	0.3	32	2	10	2	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2016	Proportion	3.7	0.0	(19)	0	(4)	0	0	0	0	0	0	0
2818	Netarts Water District	6/30/2019	Proportion	2.9	1.9	(446)	(292)	(154)	(154)	(138)	0	0	0	0	0
2818	Netarts Water District	6/30/2018	Proportion	3.1	1.1	(29)	(11)	(9)	(9)	(2)	0	0	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	3.7	0.0	10	0	1	0	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	2.9	1.9	957	627	330	330	297	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	3.1	1.1	(67)	(23)	(22)	(22)	(1)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	3.3	0.3	(28)	(4)	(8)	(4)	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	3.7	0.0	3	0	0	0	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	2.9	1.9	1,648	1,080	568	568	512	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	3.1	1.1	(327)	(117)	(105)	(105)	(12)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	3.3	0.3	(331)	(31)	(100)	(31)	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	3.7	0.0	(494)	0	(92)	0	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	2.9	1.9	(2,821)	(1,848)	(973)	(973)	(875)	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	3.1	1.1	(14)	(4)	(5)	(4)	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	3.3	0.3	148	13	45	13	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.0	59	0	11	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	3.1	1.1	1,071	381	345	345	36	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	3.3	0.3	(9)	0	(3)	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	3.7	0.0	(20)	0	(5)	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2019	Proportion	2.9	1.9	(93)	(61)	(32)	(32)	(29)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2018	Proportion	3.1	1.1	(273)	(97)	(88)	(88)	(9)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Proportion	3.3	0.3	(50)	(5)	(15)	(5)	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	3.7	0.0	(40)	0	(7)	0	0	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2019	Proportion	2.9	1.9	453	297	156	156	141	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2018	Proportion	3.1	1.1	(31)	(11)	(10)	(10)	(1)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	3.3	0.3	(51)	(6)	(15)	(6)	0	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2016	Proportion	3.7	0.0	14	0	2	0	0	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Proportion	2.9	1.9	6,283	4,116	2,167	2,167	1,949	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	3.1	1.1	(2,211)	(785)	(713)	(713)	(72)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	3.3	0.3	(142)	(13)	(43)	(13)	0	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	3.7	0.0	(1,301)	0	(245)	0	0	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	2.9	1.9	1,102	722	380	380	342	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	3.1	1.1	(230)	(82)	(74)	(74)	(8)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	3.3	0.3	16	1	5	1	0	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	3.7	0.0	(26)	0	(5)	0	0	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	2.9	1.9	7,756	5,082	2,674	2,674	2,408	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2018	Proportion	3.1	1.1	(283)	(101)	(91)	(91)	(10)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	3.3	0.3	50	5	15	5	0	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	3.7	0.0	(579)	0	(111)	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	936	613	323	323	290	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(222)	(78)	(72)	(72)	(6)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	119	11	36	11	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	119	0	23	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(396)	(259)	(137)	(137)	(122)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(767)	(273)	(247)	(247)	(26)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	60	6	18	6	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(47)	0	(8)	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	7,892	5,171	2,721	2,721	2,450	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(586)	(208)	(189)	(189)	(19)	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(240)	(21)	(73)	(21)	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(45)	0	(9)	0	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	3,626	2,376	1,250	1,250	1,126	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(485)	(173)	(156)	(156)	(17)	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	49	4	15	4	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	185	0	35	0	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	2.9	1.9	1,327	869	458	458	411	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	3.1	1.1	116	42	37	37	5	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	3.3	0.3	(66)	(6)	(20)	(6)	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	3.7	0.0	(48)	0	(9)	0	0	0	0	0	0	0	0
2837	NORCOM	6/30/2019	Proportion	2.9	1.9	1,879	1,231	648	648	583	0	0	0	0	0	0
2837	NORCOM	6/30/2018	Proportion	3.1	1.1	(447)	(159)	(144)	(144)	(15)	0	0	0	0	0	0
2837	NORCOM	6/30/2017	Proportion	3.3	0.3	(96)	(9)	(29)	(9)	0	0	0	0	0	0	0
2837	NORCOM	6/30/2016	Proportion	3.7	0.0	(188)	0	(35)	0	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	2.9	1.9	(560)	(367)	(193)	(193)	(174)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	3.1	1.1	26	10	8	8	2	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	3.7	0.0	(2)	0	0	0	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	2.9	1.9	(357)	(234)	(123)	(123)	(111)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	3.1	1.1	(51)	(19)	(16)	(16)	(3)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	3.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	499	327	172	172	155	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	47	17	15	15	2	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(81)	(6)	(25)	(6)	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	45	0	9	0	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	2.9	1.9	870	570	300	300	270	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	3.1	1.1	499	177	161	161	16	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	3.3	0.3	14	2	4	2	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	3.7	0.0	46	0	10	0	0	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	2.9	1.9	84,266	55,209	29,057	29,057	26,152	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2842	Tualatin Valley Water District	6/30/2018	Proportion	3.1	1.1	(4,548)	(1,614)	(1,467)	(1,467)	(147)	0	0	0	0	
2842	Tualatin Valley Water District	6/30/2017	Proportion	3.3	0.3	(486)	(45)	(147)	(45)	0	0	0	0	0	
2842	Tualatin Valley Water District	6/30/2016	Proportion	3.7	0.0	(374)	0	(71)	0	0	0	0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	386	253	133	133	120	0	0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(693)	(245)	(224)	(224)	(21)	0	0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(104)	(8)	(32)	(8)	0	0	0	0	0	
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(90)	0	(18)	0	0	0	0	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	2.9	1.9	7,343	4,811	2,532	2,532	2,279	0	0	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	3.1	1.1	(1,407)	(499)	(454)	(454)	(45)	0	0	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	0.3	(133)	(13)	(40)	(13)	0	0	0	0	0	
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	0.0	5	0	2	0	0	0	0	0	0	
2845	Sunrise Water Authority	6/30/2019	Proportion	2.9	1.9	21,614	14,161	7,453	7,453	6,708	0	0	0	0	
2845	Sunrise Water Authority	6/30/2018	Proportion	3.1	1.1	(2,490)	(884)	(803)	(803)	(81)	0	0	0	0	
2845	Sunrise Water Authority	6/30/2017	Proportion	3.3	0.3	(83)	(8)	(25)	(8)	0	0	0	0	0	
2845	Sunrise Water Authority	6/30/2016	Proportion	3.7	0.0	749	0	143	0	0	0	0	0	0	
2846	Jefferson County Library District	6/30/2019	Proportion	2.9	1.9	1,639	1,074	565	565	509	0	0	0	0	
2846	Jefferson County Library District	6/30/2018	Proportion	3.1	1.1	298	106	96	96	10	0	0	0	0	
2846	Jefferson County Library District	6/30/2017	Proportion	3.3	0.3	8	2	2	2	0	0	0	0	0	
2846	Jefferson County Library District	6/30/2016	Proportion	3.7	0.0	20	0	5	0	0	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	2.9	1.9	2,336	1,530	806	806	724	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	3.1	1.1	(961)	(341)	(310)	(310)	(31)	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	3.3	0.3	(119)	(11)	(36)	(11)	0	0	0	0	0	
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	3.7	0.0	(250)	0	(46)	0	0	0	0	0	0	
2849	Lebanon Aquatic District	6/30/2019	Proportion	2.9	1.9	(14)	(9)	(5)	(5)	(4)	0	0	0	0	
2849	Lebanon Aquatic District	6/30/2018	Proportion	3.1	1.1	102	36	33	33	3	0	0	0	0	
2849	Lebanon Aquatic District	6/30/2017	Proportion	3.3	0.3	(24)	(3)	(7)	(3)	0	0	0	0	0	
2849	Lebanon Aquatic District	6/30/2016	Proportion	3.7	0.0	37	0	7	0	0	0	0	0	0	
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	3.3	0.3	0	0	0	0	0	0	0	0	0	
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	3.7	0.0	(22)	0	(4)	0	0	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	242	159	83	83	76	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	230	82	74	74	8	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	13	1	4	1	0	0	0	0	0	
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(34)	0	(7)	0	0	0	0	0	0	
2852	Ochoco Irrigation District	6/30/2019	Proportion	2.9	1.9	5,696	3,732	1,964	1,964	1,768	0	0	0	0	
2852	Ochoco Irrigation District	6/30/2018	Proportion	3.1	1.1	(96)	(34)	(31)	(31)	(3)	0	0	0	0	
2852	Ochoco Irrigation District	6/30/2017	Proportion	3.3	0.3	28	4	8	4	0	0	0	0	0	
2852	Ochoco Irrigation District	6/30/2016	Proportion	3.7	0.0	(20)	0	(5)	0	0	0	0	0	0	
2853	Mill City Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(412)	(270)	(142)	(142)	(128)	0	0	0	0	
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	7	3	2	2	1	0	0	0	0	
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(7)	(1)	(2)	(1)	0	0	0	0	0	
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(17)	0	(2)	0	0	0	0	0	0	
2855	Harney Hospital	6/30/2019	Proportion	2.9	1.9	84,443	55,325	29,118	29,118	26,207	0	0	0	0	
2855	Harney Hospital	6/30/2018	Proportion	3.1	1.1	(1,446)	(514)	(466)	(466)	(48)	0	0	0	0	
2855	Harney Hospital	6/30/2017	Proportion	3.3	0.3	(299)	(26)	(91)	(26)	0	0	0	0	0	
2855	Harney Hospital	6/30/2016	Proportion	3.7	0.0	(882)	0	(168)	0	0	0	0	0	0	
2857	Sunriver Service District	6/30/2019	Proportion	2.9	1.9	7,124	4,667	2,457	2,457	2,210	0	0	0	0	
2857	Sunriver Service District	6/30/2018	Proportion	3.1	1.1	(154)	(54)	(50)	(50)	(4)	0	0	0	0	
2857	Sunriver Service District	6/30/2017	Proportion	3.3	0.3	(245)	(23)	(74)	(23)	0	0	0	0	0	
2857	Sunriver Service District	6/30/2016	Proportion	3.7	0.0	(522)	0	(99)	0	0	0	0	0	0	
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	2.9	1.9	378	248	130	130	118	0	0	0	0	
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	3.1	1.1	(53)	(19)	(17)	(17)	(2)	0	0	0	0	
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	3.3	0.3	(38)	(2)	(12)	(2)	0	0	0	0	0	
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	3.7	0.0	(120)	0	(24)	0	0	0	0	0	0	
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	2.9	1.9	7,506	4,918	2,588	2,588	2,330	0	0	0	0	
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	3.1	1.1	775	275	250	250	25	0	0	0	0	
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	3.3	0.3	(746)	(68)	(226)	(68)	0	0	0	0	0	
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	3.7	0.0	(169)	0	(31)	0	0	0	0	0	0	
2860	Coos County Airport District	6/30/2019	Proportion	2.9	1.9	6,402	4,194	2,208	2,208	1,986	0	0	0	0	
2860	Coos County Airport District	6/30/2018	Proportion	3.1	1.1	705	251	227	227	24	0	0	0	0	
2860	Coos County Airport District	6/30/2017	Proportion	3.3	0.3	10	1	3	1	0	0	0	0	0	
2860	Coos County Airport District	6/30/2016	Proportion	3.7	0.0	0	0	0	0	0	0	0	0	0	
2861	Mt Angel Fire District	6/30/2019	Proportion	2.9	1.9	(356)	(233)	(123)	(123)	(110)	0	0	0	0	
2861	Mt Angel Fire District	6/30/2018	Proportion	3.1	1.1	16	6	5	5	1	0	0	0	0	
2861	Mt Angel Fire District	6/30/2017	Proportion	3.3	0.3	6	0	2	0	0	0	0	0	0	

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2861	Mt Angel Fire District	6/30/2016	Proportion	3.7	0.0	2	0	0	0	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	2.9	1.9	2,051	1,344	707	707	637	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	3.1	1.1	(42)	(14)	(14)	(14)	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	3.3	0.3	(13)	(1)	(4)	(1)	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	3.7	0.0	(40)	0	(7)	0	0	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	2.9	1.9	318	208	110	110	98	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	3.1	1.1	217	77	70	70	7	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	3.7	0.0	9	0	3	0	0	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	2.9	1.9	5,008	3,281	1,727	1,727	1,554	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	3.1	1.1	(203)	(73)	(65)	(65)	(8)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	3.3	0.3	(142)	(13)	(43)	(13)	0	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	3.7	0.0	34	0	7	0	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	2.9	1.9	1,218	798	420	420	378	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	3.1	1.1	1	1	0	0	1	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	3.3	0.3	(92)	(8)	(28)	(8)	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	3.7	0.0	(12)	0	(3)	0	0	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	2.9	1.9	(127)	(83)	(44)	(44)	(39)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	3.1	1.1	59	21	19	19	2	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	3.3	0.3	(38)	(2)	(12)	(2)	0	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	3.7	0.0	(15)	0	(3)	0	0	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2019	Proportion	2.9	1.9	336	220	116	116	104	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2018	Proportion	3.1	1.1	(152)	(54)	(49)	(49)	(5)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	3.3	0.3	(6)	0	(2)	0	0	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	3.7	0.0	(7)	0	(1)	0	0	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	2.9	1.9	1,233	808	425	425	383	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	3.1	1.1	(411)	(145)	(133)	(133)	(12)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	3.3	0.3	40	4	12	4	0	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	3.7	0.0	(26)	0	(5)	0	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	2.9	1.9	818	536	282	282	254	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	3.1	1.1	(577)	(205)	(186)	(186)	(19)	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	3.3	0.3	45	3	14	3	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	3.7	0.0	(132)	0	(24)	0	0	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	2.9	1.9	11,919	7,809	4,110	4,110	3,699	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	3.1	1.1	(342)	(122)	(110)	(110)	(12)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	3.3	0.3	(211)	(19)	(64)	(19)	0	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	3.7	0.0	(739)	0	(139)	0	0	0	0	0	0	0	0
2879	Yamhill Fire Protection District	6/30/2019	Proportion	2.9	1.9	420	275	145	145	130	0	0	0	0	0	0
2879	Yamhill Fire Protection District	6/30/2018	Proportion	3.1	1.1	3	1	1	1	0	0	0	0	0	0	0
2879	Yamhill Fire Protection District	6/30/2017	Proportion	3.3	0.3	3	0	1	0	0	0	0	0	0	0	0
2879	Yamhill Fire Protection District	6/30/2016	Proportion	3.7	0.0	(1)	0	(1)	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(536)	(351)	(185)	(185)	(166)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	507	179	164	164	15	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	11	2	3	2	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(25)	0	(4)	0	0	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Proportion	2.9	1.9	1,687,757	1,105,772	581,985	581,985	523,787	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	3.1	1.1	(63,978)	(22,702)	(20,638)	(20,638)	(2,064)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2017	Proportion	3.3	0.3	44,283	4,026	13,419	4,026	0	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	3.7	0.0	(37,456)	0	(7,087)	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	2.9	1.9	337	221	116	116	105	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	3.1	1.1	(119)	(43)	(38)	(38)	(5)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	3.3	0.3	15	0	5	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	3.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Proportion	2.9	1.9	32,297	21,160	11,137	11,137	10,023	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2018	Proportion	3.1	1.1	(379)	(135)	(122)	(122)	(13)	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	3.3	0.3	(1,011)	(90)	(307)	(90)	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	3.7	0.0	405	0	78	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2019	Proportion	2.9	1.9	11,314	7,413	3,901	3,901	3,512	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2018	Proportion	3.1	1.1	(1,655)	(587)	(534)	(534)	(53)	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2017	Proportion	3.3	0.3	(116)	(11)	(35)	(11)	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	3.7	0.0	178	0	34	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	(232)	(152)	(80)	(80)	(72)	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	(159)	(57)	(51)	(51)	(6)	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	42	3	13	3	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	(14)	0	(2)	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	2.9	1.9	2,143	1,404	739	739	665	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	3.1	1.1	1,411	501	455	455	46	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	3.3	0.3	(313)	(28)	(95)	(28)	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	3.7	0.0	456	0	87	0	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Proportion	2.9	1.9	9,139	5,988	3,151	3,151	2,837	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	3.1	1.1	(2,643)	(937)	(853)	(853)	(84)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	3.3	0.3	(605)	(56)	(183)	(56)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	3.7	0.0	(129)	0	(24)	0	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Proportion	2.9	1.9	1,388	909	479	479	430	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	3.1	1.1	4,727	1,677	1,525	1,525	152	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	3.3	0.3	(546)	(51)	(165)	(51)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	3.7	0.0	(1,006)	0	(190)	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2019	Proportion	2.9	1.9	8,718	5,712	3,006	3,006	2,706	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2018	Proportion	3.1	1.1	(6,254)	(2,220)	(2,017)	(2,017)	(203)	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	3.3	0.3	(623)	(56)	(189)	(56)	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2019	Proportion	2.9	1.9	220	144	76	76	68	0	0	0	0	0
2890	CENTRAL CASCADES FIRE & EMS	6/30/2018	Proportion	3.1	1.1	(114)	(40)	(37)	(37)	(3)	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Proportion	2.9	1.9	(1,322)	(866)	(456)	(456)	(410)	0	0	0	0	0
2891	GRANT COUNTY EMERGENCY COMMUNICATIONS AGENCY	6/30/2018	Proportion	3.1	1.1	(657)	(233)	(212)	(212)	(21)	0	0	0	0	0
2892	Lake Health District	6/30/2019	Proportion	2.9	1.9	(3,509)	(2,299)	(1,210)	(1,210)	(1,089)	0	0	0	0	0
2892	Lake Health District	6/30/2018	Proportion	3.1	1.1	(204)	(72)	(66)	(66)	(6)	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2019	Proportion	2.9	1.9	(1,430)	(937)	(493)	(493)	(444)	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2018	Proportion	3.1	1.1	(169)	(59)	(55)	(55)	(4)	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2017	Proportion	3.3	0.3	(205)	(19)	(62)	(19)	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2016	Proportion	3.7	0.0	20	0	5	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion	2.9	1.9	79	52	27	27	25	0	0	0	0	0
2894	GREATER TOLEDO POOL RECREATION DISTRICT	6/30/2018	Proportion	3.1	1.1	(41)	(15)	(13)	(13)	(2)	0	0	0	0	0
2895	WESTERN LANE FIRE AND EMS AUTHORITY	6/30/2019	Proportion	2.9	1.9	(561)	(368)	(193)	(193)	(175)	0	0	0	0	0
2900	Clatsop Community College	6/30/2019	Proportion	2.9	1.9	7,068	4,631	2,437	2,437	2,194	0	0	0	0	0
2900	Clatsop Community College	6/30/2018	Proportion	3.1	1.1	(4,881)	(1,731)	(1,575)	(1,575)	(156)	0	0	0	0	0
2900	Clatsop Community College	6/30/2017	Proportion	3.3	0.3	(384)	(36)	(116)	(36)	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2016	Proportion	3.7	0.0	(1,093)	0	(208)	0	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Proportion	2.9	1.9	(37,665)	(24,677)	(12,988)	(12,988)	(11,689)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2018	Proportion	3.1	1.1	5,920	2,100	1,910	1,910	190	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	3.3	0.3	(820)	(76)	(248)	(76)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	3.7	0.0	(673)	0	(127)	0	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	2.9	1.9	17,552	11,500	6,052	6,052	5,448	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2018	Proportion	3.1	1.1	1,790	636	577	577	59	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	3.3	0.3	1,163	107	352	107	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	3.7	0.0	(2,539)	0	(481)	0	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2019	Proportion	2.9	1.9	30,644	20,077	10,567	10,567	9,510	0	0	0	0	0
2903	Umpqua Community College	6/30/2018	Proportion	3.1	1.1	6,912	2,452	2,230	2,230	222	0	0	0	0	0
2903	Umpqua Community College	6/30/2017	Proportion	3.3	0.3	1,338	123	405	123	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	3.7	0.0	(951)	0	(180)	0	0	0	0	0	0	0
2904	Lane Community College	6/30/2019	Proportion	2.9	1.9	197,745	129,557	68,188	68,188	61,369	0	0	0	0	0
2904	Lane Community College	6/30/2018	Proportion	3.1	1.1	4,141	1,469	1,336	1,336	133	0	0	0	0	0
2904	Lane Community College	6/30/2017	Proportion	3.3	0.3	4,767	432	1,445	432	0	0	0	0	0	0
2904	Lane Community College	6/30/2016	Proportion	3.7	0.0	(8,117)	0	(1,535)	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Proportion	2.9	1.9	(466,678)	(305,755)	(160,923)	(160,923)	(144,832)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2018	Proportion	3.1	1.1	40,748	14,458	13,145	13,145	1,313	0	0	0	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	3.3	0.3	(3,445)	(313)	(1,044)	(313)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	3.7	0.0	2,149	0	406	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Proportion	2.9	1.9	(4,897)	(3,208)	(1,689)	(1,689)	(1,519)	0	0	0	0	0
2906	Klamath Community College	6/30/2018	Proportion	3.1	1.1	(7,464)	(2,648)	(2,408)	(2,408)	(240)	0	0	0	0	0
2906	Klamath Community College	6/30/2017	Proportion	3.3	0.3	(1,209)	(111)	(366)	(111)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	3.7	0.0	514	0	97	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Proportion	2.9	1.9	35,020	22,944	12,076	12,076	10,868	0	0	0	0	0
2908	Clackamas Community College	6/30/2018	Proportion	3.1	1.1	(4,271)	(1,515)	(1,378)	(1,378)	(137)	0	0	0	0	0
2908	Clackamas Community College	6/30/2017	Proportion	3.3	0.3	(2,237)	(203)	(678)	(203)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	3.7	0.0	24	0	6	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Proportion	2.9	1.9	69,094	45,268	23,826	23,826	21,442	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2018	Proportion	3.1	1.1	(498)	(176)	(161)	(161)	(15)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	3.3	0.3	(1,170)	(105)	(355)	(105)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	3.7	0.0	(1,697)	0	(320)	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2019	Proportion	2.9	1.9	914,900	599,417	315,483	315,483	283,934	0	0	0	0	0
2918	Portland Community College	6/30/2018	Proportion	3.1	1.1	14,817	5,257	4,780	4,780	477	0	0	0	0	0
2918	Portland Community College	6/30/2017	Proportion	3.3	0.3	6,497	590	1,969	590	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
2918	Portland Community College	6/30/2016	Proportion	3.7	0.0	(9,827)	0	(1,859)	0	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Proportion	2.9	1.9	27,805	18,217	9,588	9,588	8,629	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2018	Proportion	3.1	1.1	(70)	(24)	(23)	(23)	(1)	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	3.3	0.3	(1,482)	(135)	(449)	(135)	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	3.7	0.0	(3,336)	0	(630)	0	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2019	Proportion	2.9	1.9	21,524	14,102	7,422	7,422	6,680	0	0	0	0	0	0
2922	Rogue Community College	6/30/2018	Proportion	3.1	1.1	3,398	1,206	1,096	1,096	110	0	0	0	0	0	0
2922	Rogue Community College	6/30/2017	Proportion	3.3	0.3	1,416	129	429	129	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2016	Proportion	3.7	0.0	(1,976)	0	(374)	0	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Proportion	2.9	1.9	(45,457)	(29,782)	(15,675)	(15,675)	(14,107)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2018	Proportion	3.1	1.1	6,736	2,390	2,173	2,173	217	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	3.3	0.3	(1,221)	(111)	(370)	(111)	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2016	Proportion	3.7	0.0	239	0	44	0	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	2.9	1.9	1,996	1,308	688	688	620	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	3.1	1.1	(1,428)	(506)	(461)	(461)	(45)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Proportion	3.3	0.3	605	56	183	56	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	3.7	0.0	(6)	0	0	0	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Proportion	2.9	1.9	24,872	16,295	8,577	8,577	7,718	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Proportion	3.1	1.1	(1,185)	(421)	(382)	(382)	(39)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	3.3	0.3	(288)	(27)	(87)	(27)	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	3.7	0.0	108	0	21	0	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2019	Proportion	2.9	1.9	13,629	8,929	4,700	4,700	4,229	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2018	Proportion	3.1	1.1	(7,911)	(2,807)	(2,552)	(2,552)	(255)	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2017	Proportion	3.3	0.3	1,892	173	573	173	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	3.7	0.0	(897)	0	(171)	0	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Proportion	2.9	1.9	104,719	68,609	36,110	36,110	32,499	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2018	Proportion	3.1	1.1	8,488	3,012	2,738	2,738	274	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2017	Proportion	3.3	0.3	(1,353)	(123)	(410)	(123)	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2016	Proportion	3.7	0.0	(3,808)	0	(721)	0	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Proportion	2.9	1.9	(103,801)	(68,008)	(35,793)	(35,793)	(32,215)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2018	Proportion	3.1	1.1	254	90	82	82	8	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	3.3	0.3	(751)	(67)	(228)	(67)	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	3.7	0.0	(367)	0	(70)	0	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Proportion	2.9	1.9	7,071	4,633	2,438	2,438	2,195	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2018	Proportion	3.1	1.1	848	300	274	274	26	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	3.3	0.3	(236)	(20)	(72)	(20)	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	3.7	0.0	101	0	20	0	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Proportion	2.9	1.9	6,684	4,379	2,305	2,305	2,074	0	0	0	0	0	0
3016	Burnt River High School	6/30/2018	Proportion	3.1	1.1	(1,489)	(529)	(480)	(480)	(49)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	3.3	0.3	346	31	105	31	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	3.7	0.0	(136)	0	(25)	0	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Proportion	2.9	1.9	(6,741)	(4,417)	(2,324)	(2,324)	(2,083)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	3.1	1.1	(2,996)	(1,064)	(966)	(966)	(98)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	3.3	0.3	222	21	67	21	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Proportion	3.7	0.0	110	0	20	0	0	0	0	0	0	0	0
3037	Alesea School	6/30/2019	Proportion	2.9	1.9	(6,221)	(4,076)	(2,145)	(2,145)	(1,931)	0	0	0	0	0	0
3037	Alesea School	6/30/2018	Proportion	3.1	1.1	(732)	(260)	(236)	(236)	(24)	0	0	0	0	0	0
3037	Alesea School	6/30/2017	Proportion	3.3	0.3	31	4	9	4	0	0	0	0	0	0	0
3037	Alesea School	6/30/2016	Proportion	3.7	0.0	78	0	15	0	0	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2019	Proportion	2.9	1.9	(437,688)	(286,761)	(150,927)	(150,927)	(135,834)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2018	Proportion	3.1	1.1	(7,392)	(2,622)	(2,385)	(2,385)	(237)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	3.3	0.3	(1,004)	(92)	(304)	(92)	0	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	3.7	0.0	(1,888)	0	(358)	0	0	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Proportion	2.9	1.9	(91,781)	(60,132)	(31,649)	(31,649)	(28,483)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	3.1	1.1	(3,647)	(1,295)	(1,176)	(1,176)	(119)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	3.3	0.3	(1,167)	(105)	(354)	(105)	0	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	3.7	0.0	279	0	54	0	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2019	Proportion	2.9	1.9	(23,981)	(15,712)	(8,269)	(8,269)	(7,443)	0	0	0	0	0	0
3075	West Linn School District	6/30/2018	Proportion	3.1	1.1	(19,407)	(6,887)	(6,260)	(6,260)	(627)	0	0	0	0	0	0
3075	West Linn School District	6/30/2017	Proportion	3.3	0.3	4,159	379	1,260	379	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2016	Proportion	3.7	0.0	13,393	0	2,533	0	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2019	Proportion	2.9	1.9	(24,847)	(16,279)	(8,568)	(8,568)	(7,711)	0	0	0	0	0	0
3116	Colton School District 53	6/30/2018	Proportion	3.1	1.1	595	211	192	192	19	0	0	0	0	0	0
3116	Colton School District 53	6/30/2017	Proportion	3.3	0.3	(352)	(31)	(107)	(31)	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2016	Proportion	3.7	0.0	(206)	0	(38)	0	0	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2019	Proportion	2.9	1.9	(113,234)	(74,188)	(39,046)	(39,046)	(35,142)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
3122	Oregon City School District 62	6/30/2018	Proportion	3.1	1.1	906	322	292	292	30	0	0	0	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	3.3	0.3	424	40	128	40	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2016	Proportion	3.7	0.0	(4,003)	0	(757)	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Proportion	2.9	1.9	(84,132)	(55,121)	(29,011)	(29,011)	(26,110)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2018	Proportion	3.1	1.1	1,914	680	617	617	63	0	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	3.3	0.3	(2,627)	(239)	(796)	(239)	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	3.7	0.0	(2,503)	0	(475)	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Proportion	2.9	1.9	(104,216)	(68,279)	(35,937)	(35,937)	(32,342)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2018	Proportion	3.1	1.1	398	142	128	128	14	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Proportion	3.3	0.3	(505)	(46)	(153)	(46)	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	3.7	0.0	(408)	0	(78)	0	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2019	Proportion	2.9	1.9	(18,632)	(12,207)	(6,425)	(6,425)	(5,782)	0	0	0	0	0
3186	Jewell School District 8	6/30/2018	Proportion	3.1	1.1	(1,361)	(483)	(439)	(439)	(44)	0	0	0	0	0
3186	Jewell School District 8	6/30/2017	Proportion	3.3	0.3	(433)	(40)	(131)	(40)	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2016	Proportion	3.7	0.0	(177)	0	(33)	0	0	0	0	0	0	0
3187	Seaside Schools	6/30/2019	Proportion	2.9	1.9	(107,125)	(70,185)	(36,940)	(36,940)	(33,245)	0	0	0	0	0
3187	Seaside Schools	6/30/2018	Proportion	3.1	1.1	898	318	290	290	28	0	0	0	0	0
3187	Seaside Schools	6/30/2017	Proportion	3.3	0.3	(297)	(27)	(90)	(27)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2016	Proportion	3.7	0.0	(287)	0	(53)	0	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Proportion	2.9	1.9	(46,962)	(30,768)	(16,194)	(16,194)	(14,574)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2018	Proportion	3.1	1.1	665	235	215	215	20	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	3.3	0.3	(1,093)	(100)	(331)	(100)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	3.7	0.0	180	0	33	0	0	0	0	0	0	0
3230	Vernonia School District	6/30/2019	Proportion	2.9	1.9	(35,242)	(23,090)	(12,152)	(12,152)	(10,938)	0	0	0	0	0
3230	Vernonia School District	6/30/2018	Proportion	3.1	1.1	1,465	519	473	473	46	0	0	0	0	0
3230	Vernonia School District	6/30/2017	Proportion	3.3	0.3	(193)	(19)	(58)	(19)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	3.7	0.0	(862)	0	(163)	0	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Proportion	2.9	1.9	(40,621)	(26,614)	(14,007)	(14,007)	(12,607)	0	0	0	0	0
3241	Coquille School District 8	6/30/2018	Proportion	3.1	1.1	(14,868)	(5,276)	(4,796)	(4,796)	(480)	0	0	0	0	0
3241	Coquille School District 8	6/30/2017	Proportion	3.3	0.3	(1,135)	(103)	(344)	(103)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	3.7	0.0	497	0	95	0	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Proportion	2.9	1.9	(70,086)	(45,918)	(24,168)	(24,168)	(21,750)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	3.1	1.1	(1,622)	(576)	(523)	(523)	(53)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	3.3	0.3	(1,378)	(124)	(418)	(124)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	3.7	0.0	(1,152)	0	(219)	0	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Proportion	2.9	1.9	(96,017)	(62,908)	(33,109)	(33,109)	(29,799)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2018	Proportion	3.1	1.1	285	101	92	92	9	0	0	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	3.3	0.3	(1,462)	(133)	(443)	(133)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	3.7	0.0	(869)	0	(164)	0	0	0	0	0	0	0
3252	Powers School District	6/30/2019	Proportion	2.9	1.9	(7,318)	(4,795)	(2,523)	(2,523)	(2,272)	0	0	0	0	0
3252	Powers School District	6/30/2018	Proportion	3.1	1.1	(513)	(183)	(165)	(165)	(18)	0	0	0	0	0
3252	Powers School District	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0
3252	Powers School District	6/30/2016	Proportion	3.7	0.0	109	0	22	0	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Proportion	2.9	1.9	(36,283)	(23,772)	(12,511)	(12,511)	(11,261)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	3.1	1.1	2,091	741	675	675	66	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	3.3	0.3	95	8	29	8	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	3.7	0.0	(908)	0	(173)	0	0	0	0	0	0	0
3264	Bandon School District	6/30/2019	Proportion	2.9	1.9	(31,052)	(20,344)	(10,708)	(10,708)	(9,636)	0	0	0	0	0
3264	Bandon School District	6/30/2018	Proportion	3.1	1.1	299	107	96	96	11	0	0	0	0	0
3264	Bandon School District	6/30/2017	Proportion	3.3	0.3	(40)	(4)	(12)	(4)	0	0	0	0	0	0
3264	Bandon School District	6/30/2016	Proportion	3.7	0.0	19	0	4	0	0	0	0	0	0	0
3274	Crook County School District	6/30/2019	Proportion	2.9	1.9	(170,696)	(111,835)	(58,861)	(58,861)	(52,974)	0	0	0	0	0
3274	Crook County School District	6/30/2018	Proportion	3.1	1.1	7,202	2,556	2,323	2,323	233	0	0	0	0	0
3274	Crook County School District	6/30/2017	Proportion	3.3	0.3	(3,267)	(297)	(990)	(297)	0	0	0	0	0	0
3274	Crook County School District	6/30/2016	Proportion	3.7	0.0	(1,495)	0	(283)	0	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2019	Proportion	2.9	1.9	(7,816)	(5,121)	(2,695)	(2,695)	(2,426)	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2018	Proportion	3.1	1.1	(2,745)	(975)	(885)	(885)	(90)	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Proportion	3.3	0.3	539	50	163	50	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Proportion	3.7	0.0	(81)	0	(15)	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	2.9	1.9	(65,287)	(42,774)	(22,513)	(22,513)	(20,261)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	3.1	1.1	870	308	281	281	27	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	3.3	0.3	(230)	(20)	(70)	(20)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	3.7	0.0	(60)	0	(12)	0	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Proportion	2.9	1.9	(27,796)	(18,211)	(9,585)	(9,585)	(8,626)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2018	Proportion	3.1	1.1	1,650	586	532	532	54	0	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	3.3	0.3	(322)	(28)	(98)	(28)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
								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
3288	Central Curry School District 1	6/30/2016	Proportion	3.7	0.0	72	0	15	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	2.9	1.9	(1,038,152)	(680,169)	(357,983)	(357,983)	(322,186)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	3.1	1.1	(3,927)	(1,393)	(1,267)	(1,267)	(126)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	3.3	0.3	(5,693)	(518)	(1,725)	(518)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	3.7	0.0	(4,061)	0	(767)	0	0	0	0	0	0
3296	Sisters School District	6/30/2019	Proportion	2.9	1.9	(49,411)	(32,373)	(17,038)	(17,038)	(15,335)	0	0	0	0
3296	Sisters School District	6/30/2018	Proportion	3.1	1.1	2,415	857	779	779	78	0	0	0	0
3296	Sisters School District	6/30/2017	Proportion	3.3	0.3	(244)	(22)	(74)	(22)	0	0	0	0	0
3296	Sisters School District	6/30/2016	Proportion	3.7	0.0	(46)	0	(10)	0	0	0	0	0	0
3307	Oakland School District	6/30/2019	Proportion	2.9	1.9	(23,795)	(15,590)	(8,205)	(8,205)	(7,385)	0	0	0	0
3307	Oakland School District	6/30/2018	Proportion	3.1	1.1	(4,521)	(1,605)	(1,458)	(1,458)	(147)	0	0	0	0
3307	Oakland School District	6/30/2017	Proportion	3.3	0.3	315	30	95	30	0	0	0	0	0
3307	Oakland School District	6/30/2016	Proportion	3.7	0.0	59	0	11	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	2.9	1.9	(207,677)	(136,064)	(71,613)	(71,613)	(64,451)	0	0	0	0
3310	Roseburg Public Schools	6/30/2018	Proportion	3.1	1.1	(1,425)	(505)	(460)	(460)	(45)	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	3.3	0.3	(632)	(56)	(192)	(56)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	3.7	0.0	(3,734)	0	(707)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2019	Proportion	2.9	1.9	(33,226)	(21,769)	(11,457)	(11,457)	(10,312)	0	0	0	0
3316	Glide School District 12	6/30/2018	Proportion	3.1	1.1	(2,191)	(777)	(707)	(707)	(70)	0	0	0	0
3316	Glide School District 12	6/30/2017	Proportion	3.3	0.3	(223)	(19)	(68)	(19)	0	0	0	0	0
3316	Glide School District 12	6/30/2016	Proportion	3.7	0.0	8	0	2	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Proportion	2.9	1.9	(9,943)	(6,514)	(3,429)	(3,429)	(3,085)	0	0	0	0
3318	Days Creek School District 15	6/30/2018	Proportion	3.1	1.1	367	131	118	118	13	0	0	0	0
3318	Days Creek School District 15	6/30/2017	Proportion	3.3	0.3	(7)	(1)	(2)	(1)	0	0	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	3.7	0.0	29	0	5	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Proportion	2.9	1.9	(51,530)	(33,761)	(17,769)	(17,769)	(15,992)	0	0	0	0
3319	South Umpqua School District	6/30/2018	Proportion	3.1	1.1	6,909	2,451	2,229	2,229	222	0	0	0	0
3319	South Umpqua School District	6/30/2017	Proportion	3.3	0.3	137	11	42	11	0	0	0	0	0
3319	South Umpqua School District	6/30/2016	Proportion	3.7	0.0	(335)	0	(62)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Proportion	2.9	1.9	(11,671)	(7,647)	(4,024)	(4,024)	(3,623)	0	0	0	0
3320	Camas Valley School District 21	6/30/2018	Proportion	3.1	1.1	117	41	38	38	3	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	3.3	0.3	(168)	(15)	(51)	(15)	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	3.7	0.0	(54)	0	(9)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Proportion	2.9	1.9	(21,002)	(13,760)	(7,242)	(7,242)	(6,518)	0	0	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	3.1	1.1	(530)	(188)	(171)	(171)	(17)	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	3.7	0.0	(460)	0	(88)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Proportion	2.9	1.9	(9,073)	(5,944)	(3,129)	(3,129)	(2,815)	0	0	0	0
3324	Yoncalla School District 32	6/30/2018	Proportion	3.1	1.1	(1,203)	(427)	(388)	(388)	(39)	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	3.3	0.3	(167)	(14)	(51)	(14)	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	3.7	0.0	(486)	0	(93)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Proportion	2.9	1.9	(9,644)	(6,318)	(3,326)	(3,326)	(2,992)	0	0	0	0
3325	Elkton School District 34	6/30/2018	Proportion	3.1	1.1	(306)	(108)	(99)	(99)	(9)	0	0	0	0
3325	Elkton School District 34	6/30/2017	Proportion	3.3	0.3	(191)	(17)	(58)	(17)	0	0	0	0	0
3325	Elkton School District 34	6/30/2016	Proportion	3.7	0.0	(71)	0	(14)	0	0	0	0	0	0
3335	Riddle School District	6/30/2019	Proportion	2.9	1.9	(21,489)	(14,079)	(7,410)	(7,410)	(6,669)	0	0	0	0
3335	Riddle School District	6/30/2018	Proportion	3.1	1.1	745	265	240	240	25	0	0	0	0
3335	Riddle School District	6/30/2017	Proportion	3.3	0.3	57	6	17	6	0	0	0	0	0
3335	Riddle School District	6/30/2016	Proportion	3.7	0.0	(228)	0	(42)	0	0	0	0	0	0
3338	Glendale 77	6/30/2019	Proportion	2.9	1.9	(18,431)	(12,075)	(6,356)	(6,356)	(5,719)	0	0	0	0
3338	Glendale 77	6/30/2018	Proportion	3.1	1.1	1	1	0	0	1	0	0	0	0
3338	Glendale 77	6/30/2017	Proportion	3.3	0.3	(231)	(21)	(70)	(21)	0	0	0	0	0
3338	Glendale 77	6/30/2016	Proportion	3.7	0.0	(157)	0	(31)	0	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2019	Proportion	2.9	1.9	(74,631)	(48,896)	(25,735)	(25,735)	(23,161)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2018	Proportion	3.1	1.1	(896)	(318)	(289)	(289)	(29)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Proportion	3.3	0.3	(174)	(15)	(53)	(15)	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2016	Proportion	3.7	0.0	(1,180)	0	(223)	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2019	Proportion	2.9	1.9	61,181	40,084	21,097	21,097	18,987	0	0	0	0
3353	Sutherlin School District 130	6/30/2018	Proportion	3.1	1.1	1,625	577	524	524	53	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Proportion	3.3	0.3	(222)	(21)	(67)	(21)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2016	Proportion	3.7	0.0	21	0	3	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2019	Proportion	2.9	1.9	(4,647)	(3,045)	(1,602)	(1,602)	(1,443)	0	0	0	0
3361	Arlington Public Schools	6/30/2018	Proportion	3.1	1.1	556	198	179	179	19	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Proportion	3.3	0.3	49	4	15	4	0	0	0	0	0
3361	Arlington Public Schools	6/30/2016	Proportion	3.7	0.0	56	0	11	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2019	Proportion	2.9	1.9	(8,514)	(5,578)	(2,936)	(2,936)	(2,642)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
3364	Condon Admin School District 25J	6/30/2018	Proportion	3.1	1.1	297	105	96	96	9	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Proportion	3.3	0.3	15	0	5	0	0	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2016	Proportion	3.7	0.0	12	0	3	0	0	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2019	Proportion	2.9	1.9	(16,054)	(10,518)	(5,536)	(5,536)	(4,982)	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2018	Proportion	3.1	1.1	525	187	169	169	18	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Proportion	3.3	0.3	(325)	(31)	(98)	(31)	0	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2016	Proportion	3.7	0.0	(213)	0	(39)	0	0	0	0	0	0	0	0
3372	Monument School District 8	6/30/2019	Proportion	2.9	1.9	(10,340)	(6,774)	(3,566)	(3,566)	(3,208)	0	0	0	0	0	0
3372	Monument School District 8	6/30/2018	Proportion	3.1	1.1	131	47	42	42	5	0	0	0	0	0	0
3372	Monument School District 8	6/30/2017	Proportion	3.3	0.3	103	10	31	10	0	0	0	0	0	0	0
3372	Monument School District 8	6/30/2016	Proportion	3.7	0.0	(36)	0	(6)	0	0	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Proportion	2.9	1.9	(3,799)	(2,489)	(1,310)	(1,310)	(1,179)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2018	Proportion	3.1	1.1	543	193	175	175	18	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2017	Proportion	3.3	0.3	(23)	(2)	(7)	(2)	0	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2016	Proportion	3.7	0.0	(191)	0	(35)	0	0	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2019	Proportion	2.9	1.9	(3,820)	(2,503)	(1,317)	(1,317)	(1,186)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2018	Proportion	3.1	1.1	(904)	(320)	(292)	(292)	(28)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2017	Proportion	3.3	0.3	156	15	47	15	0	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2016	Proportion	3.7	0.0	56	0	11	0	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2019	Proportion	2.9	1.9	3,376	2,212	1,164	1,164	1,048	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2018	Proportion	3.1	1.1	(1,185)	(421)	(382)	(382)	(39)	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	3.3	0.3	(269)	(23)	(82)	(23)	0	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2016	Proportion	3.7	0.0	78	0	15	0	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2019	Proportion	2.9	1.9	570	373	197	197	176	0	0	0	0	0	0
3395	Pine Creek School	6/30/2018	Proportion	3.1	1.1	(1)	(1)	0	0	(1)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2017	Proportion	3.3	0.3	(3)	0	(1)	0	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	3.7	0.0	14	0	2	0	0	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2019	Proportion	2.9	1.9	383	251	132	132	119	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2018	Proportion	3.1	1.1	49	17	16	16	1	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2017	Proportion	3.3	0.3	(10)	(1)	(3)	(1)	0	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	3.7	0.0	(201)	0	(39)	0	0	0	0	0	0	0	0
3397	Suntex School District	6/30/2019	Proportion	2.9	1.9	1,015	665	350	350	315	0	0	0	0	0	0
3397	Suntex School District	6/30/2018	Proportion	3.1	1.1	352	124	114	114	10	0	0	0	0	0	0
3397	Suntex School District	6/30/2017	Proportion	3.3	0.3	(45)	(3)	(14)	(3)	0	0	0	0	0	0	0
3397	Suntex School District	6/30/2016	Proportion	3.7	0.0	(59)	0	(11)	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2019	Proportion	2.9	1.9	910	596	314	314	282	0	0	0	0	0	0
3398	Drewsey School	6/30/2018	Proportion	3.1	1.1	(132)	(46)	(43)	(43)	(3)	0	0	0	0	0	0
3398	Drewsey School	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2016	Proportion	3.7	0.0	46	0	10	0	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Proportion	2.9	1.9	95	62	33	33	29	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2018	Proportion	3.1	1.1	(26)	(10)	(8)	(8)	(2)	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	3.3	0.3	52	4	16	4	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	3.7	0.0	(11)	0	(2)	0	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	2.9	1.9	988	647	341	341	306	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	3.1	1.1	(13)	(5)	(4)	(4)	(1)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	3.3	0.3	(2)	0	0	0	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	3.7	0.0	40	0	7	0	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Proportion	2.9	1.9	4,028	2,639	1,389	1,389	1,250	0	0	0	0	0	0
3407	Crane Union High School	6/30/2018	Proportion	3.1	1.1	941	333	304	304	29	0	0	0	0	0	0
3407	Crane Union High School	6/30/2017	Proportion	3.3	0.3	(67)	(7)	(20)	(7)	0	0	0	0	0	0	0
3407	Crane Union High School	6/30/2016	Proportion	3.7	0.0	100	0	19	0	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2019	Proportion	2.9	1.9	(336,100)	(220,203)	(115,897)	(115,897)	(104,306)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2018	Proportion	3.1	1.1	(2,994)	(1,062)	(966)	(966)	(96)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2017	Proportion	3.3	0.3	(3,891)	(354)	(1,179)	(354)	0	0	0	0	0	0	0
3409	Hood River County School District	6/30/2016	Proportion	3.7	0.0	(1,458)	0	(276)	0	0	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2019	Proportion	2.9	1.9	(144,204)	(94,478)	(49,726)	(49,726)	(44,752)	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2018	Proportion	3.1	1.1	2,042	724	659	659	65	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	3.3	0.3	(5)	0	(2)	0	0	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	3.7	0.0	(1,324)	0	(250)	0	0	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2019	Proportion	2.9	1.9	(139,625)	(91,478)	(48,147)	(48,147)	(43,331)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2018	Proportion	3.1	1.1	(1,695)	(601)	(547)	(547)	(54)	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2017	Proportion	3.3	0.3	(1,587)	(144)	(481)	(144)	0	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2016	Proportion	3.7	0.0	(1,714)	0	(325)	0	0	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2019	Proportion	2.9	1.9	(2,679)	(1,755)	(924)	(924)	(831)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2018	Proportion	3.1	1.1	(10,694)	(3,794)	(3,450)	(3,450)	(344)	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2017	Proportion	3.3	0.3	(4,261)	(388)	(1,291)	(388)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
								Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Outflow/(Inflow) Recognized In	
								Expense	Expense	Expense	Expense	Expense	Expense	Expense	Subsequent Expense
3416	Central Point School District 6	6/30/2016	Proportion	3.7	0.0	(162)	0	(30)	0	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2019	Proportion	2.9	1.9	(217,887)	(142,754)	(75,133)	(75,133)	(67,621)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2018	Proportion	3.1	1.1	(96)	(34)	(31)	(31)	(3)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	3.3	0.3	(18)	(3)	(5)	(3)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2016	Proportion	3.7	0.0	(1,147)	0	(217)	0	0	0	0	0	0	0
3424	Rogue River School District	6/30/2019	Proportion	2.9	1.9	(11,477)	(7,519)	(3,958)	(3,958)	(3,561)	0	0	0	0	0
3424	Rogue River School District	6/30/2018	Proportion	3.1	1.1	(1,176)	(418)	(379)	(379)	(39)	0	0	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	3.3	0.3	(183)	(18)	(55)	(18)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2016	Proportion	3.7	0.0	644	0	122	0	0	0	0	0	0	0
3432	Prospect School District	6/30/2019	Proportion	2.9	1.9	10,278	6,734	3,544	3,544	3,190	0	0	0	0	0
3432	Prospect School District	6/30/2018	Proportion	3.1	1.1	(363)	(129)	(117)	(117)	(12)	0	0	0	0	0
3432	Prospect School District	6/30/2017	Proportion	3.3	0.3	82	7	25	7	0	0	0	0	0	0
3432	Prospect School District	6/30/2016	Proportion	3.7	0.0	115	0	22	0	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2019	Proportion	2.9	1.9	(13,207)	(8,653)	(4,554)	(4,554)	(4,099)	0	0	0	0	0
3439	Butte Falls School District	6/30/2018	Proportion	3.1	1.1	(1,612)	(572)	(520)	(520)	(52)	0	0	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	3.3	0.3	(67)	(7)	(20)	(7)	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	3.7	0.0	(35)	0	(8)	0	0	0	0	0	0	0
3440	Pinehurst School	6/30/2019	Proportion	2.9	1.9	612	401	211	211	190	0	0	0	0	0
3440	Pinehurst School	6/30/2018	Proportion	3.1	1.1	(105)	(37)	(34)	(34)	(3)	0	0	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	3.7	0.0	22	0	4	0	0	0	0	0	0	0
3445	Culver School District 4	6/30/2019	Proportion	2.9	1.9	(32,864)	(21,532)	(11,332)	(11,332)	(10,200)	0	0	0	0	0
3445	Culver School District 4	6/30/2018	Proportion	3.1	1.1	34	12	11	11	1	0	0	0	0	0
3445	Culver School District 4	6/30/2017	Proportion	3.3	0.3	141	12	43	12	0	0	0	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	3.7	0.0	(794)	0	(149)	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2019	Proportion	2.9	1.9	612	401	211	211	190	0	0	0	0	0
3446	Ashwood School	6/30/2018	Proportion	3.1	1.1	(17)	(7)	(5)	(5)	(2)	0	0	0	0	0
3446	Ashwood School	6/30/2017	Proportion	3.3	0.3	(16)	(1)	(5)	(1)	0	0	0	0	0	0
3446	Ashwood School	6/30/2016	Proportion	3.7	0.0	(4)	0	(1)	0	0	0	0	0	0	0
3447	Madras School District	6/30/2019	Proportion	2.9	1.9	(210,811)	(138,118)	(72,693)	(72,693)	(65,425)	0	0	0	0	0
3447	Madras School District	6/30/2018	Proportion	3.1	1.1	2,202	782	710	710	72	0	0	0	0	0
3447	Madras School District	6/30/2017	Proportion	3.3	0.3	(604)	(55)	(183)	(55)	0	0	0	0	0	0
3447	Madras School District	6/30/2016	Proportion	3.7	0.0	(687)	0	(129)	0	0	0	0	0	0	0
3451	Black Butte School District	6/30/2019	Proportion	2.9	1.9	(773)	(506)	(267)	(267)	(239)	0	0	0	0	0
3451	Black Butte School District	6/30/2018	Proportion	3.1	1.1	(12)	(40)	(36)	(36)	(4)	0	0	0	0	0
3451	Black Butte School District	6/30/2017	Proportion	3.3	0.3	(61)	(7)	(18)	(7)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	3.7	0.0	(59)	0	(11)	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2019	Proportion	2.9	1.9	(408,731)	(267,789)	(140,942)	(140,942)	(126,847)	0	0	0	0	0
3454	Grants Pass School District	6/30/2018	Proportion	3.1	1.1	(2,361)	(837)	(782)	(782)	(75)	0	0	0	0	0
3454	Grants Pass School District	6/30/2017	Proportion	3.3	0.3	(1,700)	(155)	(515)	(155)	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2016	Proportion	3.7	0.0	(1,996)	0	(379)	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Proportion	2.9	1.9	(554,794)	(363,486)	(191,308)	(191,308)	(172,178)	0	0	0	0	0
3456	Klamath County School District	6/30/2018	Proportion	3.1	1.1	212	76	68	68	8	0	0	0	0	0
3456	Klamath County School District	6/30/2017	Proportion	3.3	0.3	(6,269)	(569)	(1,900)	(569)	0	0	0	0	0	0
3456	Klamath County School District	6/30/2016	Proportion	3.7	0.0	110	0	20	0	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Proportion	2.9	1.9	(164,115)	(107,524)	(56,591)	(56,591)	(50,933)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	3.1	1.1	(1,729)	(613)	(558)	(558)	(55)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	3.3	0.3	1,547	140	469	140	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	3.7	0.0	(2,262)	0	(429)	0	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2019	Proportion	2.9	1.9	(41,304)	(27,061)	(14,243)	(14,243)	(12,818)	0	0	0	0	0
3461	Lake County School District 7	6/30/2018	Proportion	3.1	1.1	194	68	63	63	5	0	0	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	3.3	0.3	(157)	(13)	(48)	(13)	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	3.7	0.0	(686)	0	(131)	0	0	0	0	0	0	0
3462	Paisley School District	6/30/2019	Proportion	2.9	1.9	(4,570)	(2,994)	(1,576)	(1,576)	(1,418)	0	0	0	0	0
3462	Paisley School District	6/30/2018	Proportion	3.1	1.1	(584)	(208)	(188)	(188)	(20)	0	0	0	0	0
3462	Paisley School District	6/30/2017	Proportion	3.3	0.3	(189)	(18)	(57)	(18)	0	0	0	0	0	0
3462	Paisley School District	6/30/2016	Proportion	3.7	0.0	215	0	41	0	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2019	Proportion	2.9	1.9	(13,935)	(9,130)	(4,805)	(4,805)	(4,325)	0	0	0	0	0
3463	North Lake School District 14	6/30/2018	Proportion	3.1	1.1	(273)	(97)	(88)	(88)	(9)	0	0	0	0	0
3463	North Lake School District 14	6/30/2017	Proportion	3.3	0.3	(34)	(4)	(10)	(4)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2016	Proportion	3.7	0.0	(98)	0	(20)	0	0	0	0	0	0	0
3464	Plush School District	6/30/2019	Proportion	2.9	1.9	225	147	78	78	69	0	0	0	0	0
3464	Plush School District	6/30/2018	Proportion	3.1	1.1	(20)	(8)	(6)	(6)	(2)	0	0	0	0	0
3464	Plush School District	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0
3464	Plush School District	6/30/2016	Proportion	3.7	0.0	(8)	0	(2)	0	0	0	0	0	0	0
3465	Adel School District 21	6/30/2019	Proportion	2.9	1.9	(444)	(291)	(153)	(153)	(138)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
3465	Adel School District 21	6/30/2018	Proportion	3.1	1.1	89	31	29	29	2	0	0	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	3.3	0.3	(13)	(1)	(4)	(1)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	3.7	0.0	(17)	0	(2)	0	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Proportion	2.9	1.9	(41,501)	(27,190)	(14,311)	(14,311)	(12,879)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2018	Proportion	3.1	1.1	(22)	(8)	(7)	(7)	(1)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	3.3	0.3	(433)	(40)	(131)	(40)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	3.7	0.0	(444)	0	(84)	0	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Proportion	2.9	1.9	52,410	34,338	18,072	18,072	16,266	0	0	0	0	0
3473	Eugene School District 4J	6/30/2018	Proportion	3.1	1.1	1,432	508	462	462	46	0	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	3.3	0.3	(6,446)	(587)	(1,953)	(587)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	3.7	0.0	(7,969)	0	(1,507)	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2019	Proportion	2.9	1.9	(572,710)	(375,224)	(197,486)	(197,486)	(177,738)	0	0	0	0	0
3487	Springfield School District 19	6/30/2018	Proportion	3.1	1.1	(3,286)	(1,166)	(1,060)	(1,060)	(106)	0	0	0	0	0
3487	Springfield School District 19	6/30/2017	Proportion	3.3	0.3	11,535	1,050	3,495	1,050	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	3.7	0.0	12,472	0	2,359	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2019	Proportion	2.9	1.9	(80,811)	(62,945)	(27,866)	(27,866)	(25,079)	0	0	0	0	0
3494	Fern Ridge School District	6/30/2018	Proportion	3.1	1.1	13,726	4,870	4,428	4,428	442	0	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	3.3	0.3	(2,491)	(226)	(755)	(226)	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	3.7	0.0	(1,093)	0	(208)	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2019	Proportion	2.9	1.9	(9,566)	(6,267)	(3,299)	(3,299)	(2,968)	0	0	0	0	0
3498	Mapleton School District	6/30/2018	Proportion	3.1	1.1	(2,838)	(1,008)	(915)	(915)	(93)	0	0	0	0	0
3498	Mapleton School District	6/30/2017	Proportion	3.3	0.3	117	12	35	12	0	0	0	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	3.7	0.0	(279)	0	(54)	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2019	Proportion	2.9	1.9	(77,149)	(50,546)	(26,603)	(26,603)	(23,943)	0	0	0	0	0
3502	Creswell School District 40	6/30/2018	Proportion	3.1	1.1	(686)	(244)	(221)	(221)	(23)	0	0	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	3.3	0.3	(748)	(67)	(227)	(67)	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2016	Proportion	3.7	0.0	(915)	0	(174)	0	0	0	0	0	0	0
3506	South Lane School District	6/30/2019	Proportion	2.9	1.9	(147,192)	(96,436)	(50,756)	(50,756)	(45,680)	0	0	0	0	0
3506	South Lane School District	6/30/2018	Proportion	3.1	1.1	(549)	(195)	(177)	(177)	(18)	0	0	0	0	0
3506	South Lane School District	6/30/2017	Proportion	3.3	0.3	(1,594)	(145)	(483)	(145)	0	0	0	0	0	0
3506	South Lane School District	6/30/2016	Proportion	3.7	0.0	(2,727)	0	(516)	0	0	0	0	0	0	0
3510	Bethel School District	6/30/2019	Proportion	2.9	1.9	(365,898)	(239,726)	(126,172)	(126,172)	(113,554)	0	0	0	0	0
3510	Bethel School District	6/30/2018	Proportion	3.1	1.1	5,885	2,089	1,898	1,898	191	0	0	0	0	0
3510	Bethel School District	6/30/2017	Proportion	3.3	0.3	1,071	96	325	96	0	0	0	0	0	0
3510	Bethel School District	6/30/2016	Proportion	3.7	0.0	(3,154)	0	(598)	0	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	2.9	1.9	(7,761)	(5,085)	(2,676)	(2,676)	(2,409)	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	3.1	1.1	2,453	871	791	791	80	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	3.3	0.3	(368)	(32)	(112)	(32)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	3.7	0.0	31	0	7	0	0	0	0	0	0	0
3519	McKenzie School District	6/30/2019	Proportion	2.9	1.9	(8,342)	(5,465)	(2,877)	(2,877)	(2,588)	0	0	0	0	0
3519	McKenzie School District	6/30/2018	Proportion	3.1	1.1	(1,538)	(546)	(496)	(496)	(50)	0	0	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	3.3	0.3	64	7	19	7	0	0	0	0	0	0
3519	McKenzie School District	6/30/2016	Proportion	3.7	0.0	(580)	0	(109)	0	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2019	Proportion	2.9	1.9	(111,762)	(73,236)	(38,546)	(38,546)	(34,690)	0	0	0	0	0
3520	Junction City School District 69	6/30/2018	Proportion	3.1	1.1	(746)	(264)	(241)	(241)	(23)	0	0	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	3.3	0.3	(250)	(22)	(76)	(22)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	3.7	0.0	161	0	29	0	0	0	0	0	0	0
3522	Lowell School District	6/30/2019	Proportion	2.9	1.9	(7,269)	(4,762)	(2,507)	(2,507)	(2,255)	0	0	0	0	0
3522	Lowell School District	6/30/2018	Proportion	3.1	1.1	(3,204)	(1,136)	(1,034)	(1,034)	(102)	0	0	0	0	0
3522	Lowell School District	6/30/2017	Proportion	3.3	0.3	(682)	(61)	(207)	(61)	0	0	0	0	0	0
3522	Lowell School District	6/30/2016	Proportion	3.7	0.0	284	0	53	0	0	0	0	0	0	0
3524	Oakridge School District	6/30/2019	Proportion	2.9	1.9	(35,387)	(23,185)	(12,202)	(12,202)	(10,983)	0	0	0	0	0
3524	Oakridge School District	6/30/2018	Proportion	3.1	1.1	643	229	207	207	22	0	0	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	3.3	0.3	(461)	(41)	(140)	(41)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	3.7	0.0	(246)	0	(48)	0	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2019	Proportion	2.9	1.9	(16,101)	(10,549)	(5,552)	(5,552)	(4,997)	0	0	0	0	0
3527	Marcola School District 79	6/30/2018	Proportion	3.1	1.1	(4,034)	(1,432)	(1,301)	(1,301)	(131)	0	0	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	3.3	0.3	(477)	(42)	(145)	(42)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	3.7	0.0	70	0	13	0	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Proportion	2.9	1.9	(16,825)	(11,023)	(5,802)	(5,802)	(5,221)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2018	Proportion	3.1	1.1	420	150	135	135	15	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	3.3	0.3	(323)	(29)	(98)	(29)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	3.7	0.0	(192)	0	(36)	0	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Proportion	2.9	1.9	(65,273)	(42,765)	(22,508)	(22,508)	(20,257)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	3.1	1.1	(702)	(250)	(226)	(226)	(24)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	3.3	0.3	697	64	211	64	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
3537	Siuslaw School District 97J	6/30/2016	Proportion	3.7	0.0	(334)	0	(64)	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2019	Proportion	2.9	1.9	(281,748)	(184,594)	(97,154)	(97,154)	(87,440)	0	0	0	0	0
3579	Lincoln County School District	6/30/2018	Proportion	3.1	1.1	(12,952)	(4,596)	(4,178)	(4,178)	(418)	0	0	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	3.3	0.3	(2,011)	(184)	(609)	(184)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2016	Proportion	3.7	0.0	(573)	0	(108)	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Proportion	2.9	1.9	(24,116)	(15,800)	(8,316)	(8,316)	(7,484)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2018	Proportion	3.1	1.1	(4,030)	(1,430)	(1,300)	(1,300)	(130)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	3.3	0.3	867	78	263	78	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2016	Proportion	3.7	0.0	(213)	0	(39)	0	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Proportion	2.9	1.9	(116,301)	(76,197)	(40,104)	(40,104)	(36,093)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2018	Proportion	3.1	1.1	(5,146)	(1,826)	(1,660)	(1,660)	(166)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	3.3	0.3	(534)	(48)	(162)	(48)	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	3.7	0.0	(1,069)	0	(202)	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2019	Proportion	2.9	1.9	(24,979)	(16,366)	(8,613)	(8,613)	(7,753)	0	0	0	0	0
3647	Scio School District 95C	6/30/2018	Proportion	3.1	1.1	1,195	425	385	385	40	0	0	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	3.3	0.3	975	90	295	90	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	3.7	0.0	1,465	0	277	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Proportion	2.9	1.9	(39,308)	(25,754)	(13,554)	(13,554)	(12,200)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2018	Proportion	3.1	1.1	(1,972)	(700)	(636)	(636)	(64)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	3.3	0.3	(94)	(10)	(28)	(10)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	3.7	0.0	253	0	49	0	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Proportion	2.9	1.9	(141,188)	(92,502)	(48,686)	(48,686)	(43,816)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2018	Proportion	3.1	1.1	(94)	(34)	(30)	(30)	(4)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	3.3	0.3	(1,082)	(98)	(328)	(98)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2016	Proportion	3.7	0.0	(1,798)	0	(340)	0	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Proportion	2.9	1.9	439	288	151	151	137	0	0	0	0	0
3687	Juntura Grade School	6/30/2018	Proportion	3.1	1.1	454	162	146	146	16	0	0	0	0	0
3687	Juntura Grade School	6/30/2017	Proportion	3.3	0.3	(37)	(4)	(11)	(4)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2016	Proportion	3.7	0	(47)	0	(8)	0	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Proportion	2.9	1.9	(59,017)	(38,666)	(20,351)	(20,351)	(18,315)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2018	Proportion	3.1	1.1	(2,286)	(812)	(737)	(737)	(75)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	3.3	0.3	(325)	(31)	(98)	(31)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2016	Proportion	3.7	0	(186)	0	(36)	0	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2019	Proportion	2.9	1.9	6,826	4,472	2,354	2,354	2,118	0	0	0	0	0
3696	Annex Elementary School	6/30/2018	Proportion	3.1	1.1	(385)	(137)	(124)	(124)	(13)	0	0	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	3.3	0.3	(407)	(38)	(123)	(38)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	3.7	0	85	0	16	0	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2019	Proportion	2.9	1.9	(17,334)	(11,357)	(5,977)	(5,977)	(5,380)	0	0	0	0	0
3707	Adrian School District 61	6/30/2018	Proportion	3.1	1.1	(293)	(103)	(95)	(95)	(8)	0	0	0	0	0
3707	Adrian School District 61	6/30/2017	Proportion	3.3	0.3	76	7	23	7	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2016	Proportion	3.7	0	64	0	13	0	0	0	0	0	0	0
3709	Harper School District 66	6/30/2019	Proportion	2.9	1.9	4,758	3,117	1,641	1,641	1,476	0	0	0	0	0
3709	Harper School District 66	6/30/2018	Proportion	3.1	1.1	397	141	128	128	13	0	0	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	3.3	0.3	47	5	14	5	0	0	0	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	3.7	0	217	0	40	0	0	0	0	0	0	0
3712	W W Jones School	6/30/2019	Proportion	2.9	1.9	1,512	991	521	521	470	0	0	0	0	0
3712	W W Jones School	6/30/2018	Proportion	3.1	1.1	(7)	(3)	(2)	(2)	(1)	0	0	0	0	0
3712	W W Jones School	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0
3712	W W Jones School	6/30/2016	Proportion	3.7	0	4	0	1	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2019	Proportion	2.9	1.9	(44,414)	(29,099)	(15,315)	(15,315)	(13,784)	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2018	Proportion	3.1	1.1	3,298	1,170	1,064	1,064	106	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	3.3	0.3	(52)	(4)	(16)	(4)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2016	Proportion	3.7	0	(55)	0	(10)	0	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2019	Proportion	2.9	1.9	(114,971)	(75,326)	(39,645)	(39,645)	(35,681)	0	0	0	0	0
3730	North Marion School District 15	6/30/2018	Proportion	3.1	1.1	23,309	8,271	7,519	7,519	752	0	0	0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	3.3	0.3	(6,819)	(621)	(2,066)	(621)	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2016	Proportion	3.7	0	(2,051)	0	(389)	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	2.9	1.9	(2,605,106)	(1,706,794)	(898,312)	(898,312)	(808,482)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	3.1	1.1	(8,923)	(3,167)	(2,878)	(2,878)	(289)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	3.3	0.3	(3,077)	(281)	(932)	(281)	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	3.7	0	(7,954)	0	(1,504)	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2019	Proportion	2.9	1.9	(35,994)	(23,582)	(12,412)	(12,412)	(11,170)	0	0	0	0	0
3750	St Paul School District	6/30/2018	Proportion	3.1	1.1	1,244	442	401	401	41	0	0	0	0	0
3750	St Paul School District	6/30/2017	Proportion	3.3	0.3	113	11	34	11	0	0	0	0	0	0
3750	St Paul School District	6/30/2016	Proportion	3.7	0	422	0	80	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2019	Proportion	2.9	1.9	37,222	24,387	12,835	12,835	11,552	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
3780	Mt Angel School District 91	6/30/2018	Proportion	3.1	1.1	7,147	2,537	2,305	2,305	232	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	3.3	0.3	(2,138)	(194)	(648)	(194)	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2016	Proportion	3.7	0	(796)	0	(151)	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2019	Proportion	2.9	1.9	(379,615)	(248,713)	(130,902)	(130,902)	(117,811)	0	0	0	0	0
3786	Woodburn School District	6/30/2018	Proportion	3.1	1.1	(6,135)	(2,177)	(1,979)	(1,979)	(198)	0	0	0	0	0
3786	Woodburn School District	6/30/2017	Proportion	3.3	0.3	(143)	(14)	(43)	(14)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	3.7	0	(4,569)	0	(864)	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2019	Proportion	2.9	1.9	(146,924)	(96,261)	(50,663)	(50,663)	(45,598)	0	0	0	0	0
3809	Morrow County Schools	6/30/2018	Proportion	3.1	1.1	(404)	(144)	(130)	(130)	(14)	0	0	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	3.3	0.3	(492)	(45)	(149)	(45)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2016	Proportion	3.7	0	(89)	0	(17)	0	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2019	Proportion	2.9	1.9	597,732	391,618	206,114	206,114	185,504	0	0	0	0	0
3818	Portland Public Schools	6/30/2018	Proportion	3.1	1.1	(95,171)	(33,771)	(30,700)	(30,700)	(3,071)	0	0	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	3.3	0.3	(6,700)	(610)	(2,030)	(610)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	3.7	0	(32,602)	0	(6,169)	0	0	0	0	0	0	0
3820	Parkrose School District	6/30/2019	Proportion	2.9	1.9	(176,796)	(115,832)	(60,964)	(60,964)	(54,868)	0	0	0	0	0
3820	Parkrose School District	6/30/2018	Proportion	3.1	1.1	4,271	1,515	1,378	1,378	137	0	0	0	0	0
3820	Parkrose School District	6/30/2017	Proportion	3.3	0.3	(1,274)	(116)	(386)	(116)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2016	Proportion	3.7	0	(2,257)	0	(427)	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2019	Proportion	2.9	1.9	(714,108)	(467,864)	(246,244)	(246,244)	(221,620)	0	0	0	0	0
3824	Reynolds School District	6/30/2018	Proportion	3.1	1.1	6,801	2,413	2,194	2,194	219	0	0	0	0	0
3824	Reynolds School District	6/30/2017	Proportion	3.3	0.3	4,388	398	1,330	398	0	0	0	0	0	0
3824	Reynolds School District	6/30/2016	Proportion	3.7	0	(14,869)	0	(2,812)	0	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2019	Proportion	2.9	1.9	16,188	10,606	5,582	5,582	5,024	0	0	0	0	0
3842	Corbett School District 39	6/30/2018	Proportion	3.1	1.1	(219)	(77)	(71)	(71)	(6)	0	0	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	3.3	0.3	205	19	62	19	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2016	Proportion	3.7	0	(455)	0	(86)	0	0	0	0	0	0	0
3843	David Douglas School District	6/30/2019	Proportion	2.9	1.9	(720,371)	(471,967)	(248,404)	(248,404)	(223,563)	0	0	0	0	0
3843	David Douglas School District	6/30/2018	Proportion	3.1	1.1	6,639	2,355	2,142	2,142	213	0	0	0	0	0
3843	David Douglas School District	6/30/2017	Proportion	3.3	0.3	(1,418)	(128)	(430)	(128)	0	0	0	0	0	0
3843	David Douglas School District	6/30/2016	Proportion	3.7	0	(4,697)	0	(890)	0	0	0	0	0	0	0
3847	Riverdale School	6/30/2019	Proportion	2.9	1.9	(44,799)	(29,351)	(15,448)	(15,448)	(13,903)	0	0	0	0	0
3847	Riverdale School	6/30/2018	Proportion	3.1	1.1	4,397	1,561	1,418	1,418	143	0	0	0	0	0
3847	Riverdale School	6/30/2017	Proportion	3.3	0.3	(464)	(41)	(141)	(41)	0	0	0	0	0	0
3847	Riverdale School	6/30/2016	Proportion	3.7	0	30	0	6	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2019	Proportion	2.9	1.9	(150,690)	(98,728)	(51,962)	(51,962)	(46,766)	0	0	0	0	0
3850	Dallas School District	6/30/2018	Proportion	3.1	1.1	6,106	2,166	1,970	1,970	196	0	0	0	0	0
3850	Dallas School District	6/30/2017	Proportion	3.3	0.3	(2,401)	(217)	(728)	(217)	0	0	0	0	0	0
3850	Dallas School District	6/30/2016	Proportion	3.7	0	(533)	0	(101)	0	0	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Proportion	2.9	1.9	(5,732)	(3,755)	(1,977)	(1,977)	(1,778)	0	0	0	0	0
3859	Central School District 13J	6/30/2018	Proportion	3.1	1.1	(1,077)	(383)	(347)	(347)	(36)	0	0	0	0	0
3859	Central School District 13J	6/30/2017	Proportion	3.3	0.3	(386)	(36)	(120)	(36)	0	0	0	0	0	0
3859	Central School District 13J	6/30/2016	Proportion	3.7	0	(468)	0	(90)	0	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Proportion	2.9	1.9	(812)	(532)	(280)	(280)	(252)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2018	Proportion	3.1	1.1	1,080	384	348	348	36	0	0	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	3.3	0.3	(331)	(31)	(100)	(31)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	3.7	0	(59)	0	(11)	0	0	0	0	0	0	0
3887	Falls City School District	6/30/2019	Proportion	2.9	1.9	1,926	1,262	664	664	598	0	0	0	0	0
3887	Falls City School District	6/30/2018	Proportion	3.1	1.1	(590)	(210)	(190)	(190)	(20)	0	0	0	0	0
3887	Falls City School District	6/30/2017	Proportion	3.3	0.3	(371)	(35)	(112)	(35)	0	0	0	0	0	0
3887	Falls City School District	6/30/2016	Proportion	3.7	0	(48)	0	(9)	0	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Proportion	2.9	1.9	(104,530)	(68,485)	(36,045)	(36,045)	(32,440)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2018	Proportion	3.1	1.1	(3,192)	(1,132)	(1,030)	(1,030)	(102)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	3.3	0.3	(441)	(39)	(134)	(39)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	3.7	0	47	0	8	0	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	2.9	1.9	(57,647)	(37,769)	(19,878)	(19,878)	(17,891)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	3.1	1.1	(1,025)	(363)	(331)	(331)	(32)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	3.3	0.3	(729)	(66)	(221)	(66)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	3.7	0	(931)	0	(175)	0	0	0	0	0	0	0
3927	Echo School District	6/30/2019	Proportion	2.9	1.9	21,978	14,399	7,579	7,579	6,820	0	0	0	0	0
3927	Echo School District	6/30/2018	Proportion	3.1	1.1	508	180	164	164	16	0	0	0	0	0
3927	Echo School District	6/30/2017	Proportion	3.3	0.3	(293)	(26)	(89)	(26)	0	0	0	0	0	0
3927	Echo School District	6/30/2016	Proportion	3.7	0	(19)	0	(4)	0	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Proportion	2.9	1.9	86,077	56,395	29,682	29,682	26,713	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2018	Proportion	3.1	1.1	(23,357)	(8,287)	(7,535)	(7,535)	(752)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	3.3	0.3	1,692	153	513	153	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
								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	
3928	Umatilla School District 6R	6/30/2016	Proportion	3.7	0	(1,171)	0	(223)	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Proportion	2.9	1.9	(40,656)	(26,637)	(14,019)	(14,019)	(12,618)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2018	Proportion	3.1	1.1	563	199	182	182	17	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2017	Proportion	3.3	0.3	1,308	120	396	120	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2016	Proportion	3.7	0	(365)	0	(68)	0	0	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2019	Proportion	2.9	1.9	(40,307)	(26,408)	(13,899)	(13,899)	(12,509)	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2018	Proportion	3.1	1.1	(64)	(22)	(21)	(21)	(1)	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2017	Proportion	3.3	0.3	(55)	(4)	(17)	(4)	0	0	0	0	0	0
3935	Athena-Weston School District 29R]	6/30/2016	Proportion	3.7	0	(1,059)	0	(201)	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2019	Proportion	2.9	1.9	(22,968)	(15,048)	(7,920)	(7,920)	(7,128)	0	0	0	0	0
3942	Stanfield School District	6/30/2018	Proportion	3.1	1.1	338	120	109	109	11	0	0	0	0	0
3942	Stanfield School District	6/30/2017	Proportion	3.3	0.3	150	15	45	15	0	0	0	0	0	0
3942	Stanfield School District	6/30/2016	Proportion	3.7	0	130	0	25	0	0	0	0	0	0	0
3944	Ukiah School	6/30/2019	Proportion	2.9	1.9	2,127	1,394	733	733	661	0	0	0	0	0
3944	Ukiah School	6/30/2018	Proportion	3.1	1.1	74	26	24	24	2	0	0	0	0	0
3944	Ukiah School	6/30/2017	Proportion	3.3	0.3	(119)	(11)	(36)	(11)	0	0	0	0	0	0
3944	Ukiah School	6/30/2016	Proportion	3.7	0	(34)	0	(7)	0	0	0	0	0	0	0
3957	Helix School District	6/30/2019	Proportion	2.9	1.9	10,497	6,877	3,620	3,620	3,257	0	0	0	0	0
3957	Helix School District	6/30/2018	Proportion	3.1	1.1	(435)	(155)	(140)	(140)	(15)	0	0	0	0	0
3957	Helix School District	6/30/2017	Proportion	3.3	0.3	20	2	6	2	0	0	0	0	0	0
3957	Helix School District	6/30/2016	Proportion	3.7	0	(32)	0	(5)	0	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	2.9	1.9	(15,783)	(10,341)	(5,442)	(5,442)	(4,899)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	3.1	1.1	614	218	198	198	20	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	3.3	0.3	115	10	35	10	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	3.7	0	(263)	0	(50)	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Proportion	2.9	1.9	(206,729)	(135,443)	(71,286)	(71,286)	(64,157)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2018	Proportion	3.1	1.1	(7,812)	(2,772)	(2,520)	(2,520)	(252)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	3.3	0.3	514	46	156	46	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	3.7	0	340	0	64	0	0	0	0	0	0	0
3966	Union County School District	6/30/2019	Proportion	2.9	1.9	(22,311)	(14,618)	(7,693)	(7,693)	(6,925)	0	0	0	0	0
3966	Union County School District	6/30/2018	Proportion	3.1	1.1	394	140	127	127	13	0	0	0	0	0
3966	Union County School District	6/30/2017	Proportion	3.3	0.3	(230)	(20)	(70)	(20)	0	0	0	0	0	0
3966	Union County School District	6/30/2016	Proportion	3.7	0	68	0	14	0	0	0	0	0	0	0
3967	North Powder School District	6/30/2019	Proportion	2.9	1.9	(18,339)	(12,015)	(6,324)	(6,324)	(5,691)	0	0	0	0	0
3967	North Powder School District	6/30/2018	Proportion	3.1	1.1	(186)	(66)	(60)	(60)	(6)	0	0	0	0	0
3967	North Powder School District	6/30/2017	Proportion	3.3	0.3	(277)	(25)	(84)	(25)	0	0	0	0	0	0
3967	North Powder School District	6/30/2016	Proportion	3.7	0	353	0	68	0	0	0	0	0	0	0
3969	Imbler School District	6/30/2019	Proportion	2.9	1.9	(19,782)	(12,961)	(6,821)	(6,821)	(6,140)	0	0	0	0	0
3969	Imbler School District	6/30/2018	Proportion	3.1	1.1	20	8	6	6	2	0	0	0	0	0
3969	Imbler School District	6/30/2017	Proportion	3.3	0.3	(143)	(14)	(43)	(14)	0	0	0	0	0	0
3969	Imbler School District	6/30/2016	Proportion	3.7	0	(324)	0	(60)	0	0	0	0	0	0	0
3970	Cove School District	6/30/2019	Proportion	2.9	1.9	(18,300)	(11,990)	(6,310)	(6,310)	(5,680)	0	0	0	0	0
3970	Cove School District	6/30/2018	Proportion	3.1	1.1	(908)	(322)	(293)	(293)	(29)	0	0	0	0	0
3970	Cove School District	6/30/2017	Proportion	3.3	0.3	(61)	(6)	(25)	(6)	0	0	0	0	0	0
3970	Cove School District	6/30/2016	Proportion	3.7	0	(251)	0	(47)	0	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2019	Proportion	2.9	1.9	14,785	9,687	5,098	5,098	4,589	0	0	0	0	0
3973	Elgin School District 23	6/30/2018	Proportion	3.1	1.1	1,303	463	420	420	43	0	0	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	3.3	0.3	(619)	(55)	(188)	(55)	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2016	Proportion	3.7	0	(814)	0	(154)	0	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2019	Proportion	2.9	1.9	(21,615)	(14,162)	(7,453)	(7,453)	(6,709)	0	0	0	0	0
3986	Joseph School District 6	6/30/2018	Proportion	3.1	1.1	2,042	724	659	659	65	0	0	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	3.3	0.3	76	7	23	7	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2016	Proportion	3.7	0	23	0	5	0	0	0	0	0	0	0
3990	Wallowa School	6/30/2019	Proportion	2.9	1.9	(11,345)	(7,433)	(3,912)	(3,912)	(3,521)	0	0	0	0	0
3990	Wallowa School	6/30/2018	Proportion	3.1	1.1	(1,894)	(672)	(611)	(611)	(61)	0	0	0	0	0
3990	Wallowa School	6/30/2017	Proportion	3.3	0.3	441	39	134	39	0	0	0	0	0	0
3990	Wallowa School	6/30/2016	Proportion	3.7	0	(667)	0	(127)	0	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Proportion	2.9	1.9	(36,161)	(23,692)	(12,469)	(12,469)	(11,223)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2018	Proportion	3.1	1.1	2,476	878	799	799	79	0	0	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	3.3	0.3	(291)	(27)	(88)	(27)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	3.7	0	(193)	0	(37)	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2019	Proportion	2.9	1.9	(555)	(364)	(191)	(191)	(173)	0	0	0	0	0
4003	Troy School District 54	6/30/2018	Proportion	3.1	1.1	(3)	(1)	(1)	(1)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2017	Proportion	3.3	0.3	(1)	(1)	0	(1)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2016	Proportion	3.7	0	(5)	0	(2)	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2019	Proportion	2.9	1.9	18,925	12,399	6,526	6,526	5,873	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
4012	Dufur Schools	6/30/2018	Proportion	3.1	1.1	(778)	(276)	(251)	(251)	(25)	0	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	3.3	0.3	(234)	(21)	(71)	(21)	0	0	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	3.7	0	98	0	20	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Proportion	2.9	1.9	(33,689)	(22,072)	(11,617)	(11,617)	(10,455)	0	0	0	0
4034	Gaston Public Schools	6/30/2018	Proportion	3.1	1.1	1,419	503	458	458	45	0	0	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	3.3	0.3	(22)	(1)	(7)	(1)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	3.7	0	(240)	0	(45)	0	0	0	0	0	0
4035	Banks School District	6/30/2019	Proportion	2.9	1.9	1,004	658	346	346	312	0	0	0	0
4035	Banks School District	6/30/2018	Proportion	3.1	1.1	(1,411)	(501)	(455)	(455)	(46)	0	0	0	0
4035	Banks School District	6/30/2017	Proportion	3.3	0.3	(825)	(75)	(250)	(75)	0	0	0	0	0
4035	Banks School District	6/30/2016	Proportion	3.7	0	(881)	0	(167)	0	0	0	0	0	0
4062	Beaverton School District	6/30/2019	Proportion	2.9	1.9	46,136	30,227	15,909	15,909	14,318	0	0	0	0
4062	Beaverton School District	6/30/2018	Proportion	3.1	1.1	(36,616)	(12,992)	(11,812)	(11,812)	(1,180)	0	0	0	0
4062	Beaverton School District	6/30/2017	Proportion	3.3	0.3	(22,779)	(2,070)	(6,903)	(2,070)	0	0	0	0	0
4062	Beaverton School District	6/30/2016	Proportion	3.7	0	13,481	0	2,549	0	0	0	0	0	0
4109	Spray School District 1	6/30/2019	Proportion	2.9	1.9	5,182	3,395	1,787	1,787	1,608	0	0	0	0
4109	Spray School District 1	6/30/2018	Proportion	3.1	1.1	(461)	(163)	(149)	(149)	(14)	0	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	3.3	0.3	(65)	(5)	(20)	(5)	0	0	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	3.7	0	(560)	0	(107)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Proportion	2.9	1.9	5,857	3,837	2,020	2,020	1,817	0	0	0	0
4114	Fossil School District 21J	6/30/2018	Proportion	3.1	1.1	33	11	11	11	0	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	3.3	0.3	1,409	128	427	128	0	0	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	3.7	0	197	0	38	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Proportion	2.9	1.9	(345,408)	(226,302)	(119,106)	(119,106)	(107,196)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	3.1	1.1	23,533	8,351	7,591	7,591	760	0	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	3.3	0.3	1,093	100	331	100	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	3.7	0	(1,338)	0	(252)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2019	Proportion	2.9	1.9	(440,010)	(288,282)	(151,728)	(151,728)	(136,554)	0	0	0	0
4142	McMinnville Schools	6/30/2018	Proportion	3.1	1.1	965	343	311	311	32	0	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	3.3	0.3	(7,607)	(692)	(2,305)	(692)	0	0	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	3.7	0	(2,028)	0	(384)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Proportion	2.9	1.9	(35,458)	(23,231)	(12,227)	(12,227)	(11,004)	0	0	0	0
4144	Sheridan School District 48J	6/30/2018	Proportion	3.1	1.1	1,246	442	402	402	40	0	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	3.3	0.3	14	2	4	2	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2016	Proportion	3.7	0	(280)	0	(52)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Proportion	2.9	1.9	(55,579)	(36,414)	(19,165)	(19,165)	(17,249)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	3.1	1.1	692	246	223	223	23	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	3.3	0.3	108	9	33	9	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	3.7	0	(971)	0	(185)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Proportion	2.9	1.9	(6,953)	(4,555)	(2,398)	(2,398)	(2,157)	0	0	0	0
4219	Grant County Education Service District	6/30/2018	Proportion	3.1	1.1	1,058	376	341	341	35	0	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	3.3	0.3	115	10	35	10	0	0	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	3.7	0	(189)	0	(36)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	2.9	1.9	(8,095)	(5,304)	(2,791)	(2,791)	(2,513)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	3.1	1.1	73	25	24	24	1	0	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	3.3	0.3	(57)	(6)	(17)	(6)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	3.7	0	(227)	0	(44)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2019	Proportion	2.9	1.9	(4,340)	(2,843)	(1,497)	(1,497)	(1,346)	0	0	0	0
4223	InterMountain Education Service District	6/30/2018	Proportion	3.1	1.1	(3,061)	(1,087)	(987)	(987)	(100)	0	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	3.3	0.3	(1,599)	(144)	(485)	(144)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	3.7	0	(100)	0	(19)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Proportion	2.9	1.9	(9,230)	(6,047)	(3,183)	(3,183)	(2,864)	0	0	0	0
4224	Wallowa County Region 18	6/30/2018	Proportion	3.1	1.1	(343)	(121)	(111)	(111)	(10)	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	3.3	0.3	(63)	(6)	(19)	(6)	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	3.7	0	186	0	36	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Proportion	2.9	1.9	(1,661)	(1,088)	(573)	(573)	(515)	0	0	0	0
4226	North Central Education Service District	6/30/2018	Proportion	3.1	1.1	906	322	292	292	30	0	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	3.3	0.3	116	11	35	11	0	0	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	3.7	0	80	0	14	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	2.9	1.9	(32,625)	(21,375)	(11,250)	(11,250)	(10,125)	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	3.1	1.1	5,913	2,099	1,907	1,907	192	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	3.3	0.3	(1,582)	(145)	(479)	(145)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	3.7	0	(910)	0	(172)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Proportion	2.9	1.9	(33,274)	(21,800)	(11,474)	(11,474)	(10,326)	0	0	0	0
4237	Douglas Education Service District	6/30/2018	Proportion	3.1	1.1	(2,667)	(947)	(860)	(860)	(87)	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	3.3	0.3	(210)	(18)	(64)	(18)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
4237	Douglas Education Service District	6/30/2016	Proportion	3.7	0	542	0	104	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Proportion	2.9	1.9	(205,190)	(134,435)	(70,755)	(70,755)	(63,680)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2018	Proportion	3.1	1.1	(8,154)	(2,894)	(2,630)	(2,630)	(264)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	3.3	0.3	(2,931)	(267)	(888)	(267)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	3.7	0	1,105	0	208	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2019	Proportion	2.9	1.9	(116,148)	(76,097)	(40,051)	(40,051)	(36,046)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2018	Proportion	3.1	1.1	(2,258)	(802)	(728)	(728)	(74)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	3.3	0.3	(1,332)	(120)	(404)	(120)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	3.7	0	(641)	0	(122)	0	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Proportion	2.9	1.9	(95,699)	(62,699)	(33,000)	(33,000)	(29,699)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2018	Proportion	3.1	1.1	(3,073)	(1,091)	(991)	(991)	(100)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2017	Proportion	3.3	0.3	(1,177)	(106)	(357)	(106)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	3.7	0	(1,128)	0	(213)	0	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Proportion	2.9	1.9	(146,129)	(95,740)	(50,389)	(50,389)	(45,351)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2018	Proportion	3.1	1.1	(4,661)	(1,653)	(1,504)	(1,504)	(149)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	3.3	0.3	(3,877)	(352)	(1,175)	(352)	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	3.7	0	275	0	53	0	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Proportion	2.9	1.9	(90,713)	(59,433)	(31,280)	(31,280)	(28,153)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2018	Proportion	3.1	1.1	(4,889)	(1,735)	(1,577)	(1,577)	(158)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2017	Proportion	3.3	0.3	(1,378)	(124)	(418)	(124)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	3.7	0	(2,088)	0	(396)	0	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	2.9	1.9	(572,040)	(374,785)	(197,255)	(197,255)	(177,530)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	3.1	1.1	(6,814)	(2,418)	(2,198)	(2,198)	(220)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	3.3	0.3	(3,804)	(345)	(1,153)	(345)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	3.7	0	(163)	0	(31)	0	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Proportion	2.9	1.9	(497,408)	(325,888)	(171,520)	(171,520)	(154,368)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2018	Proportion	3.1	1.1	(9,090)	(3,226)	(2,932)	(2,932)	(294)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	3.3	0.3	340	31	103	31	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	3.7	0	7,123	0	1,348	0	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Proportion	2.9	1.9	(254,644)	(166,836)	(87,808)	(87,808)	(79,028)	0	0	0	0	0
4270	Silver Falls School District	6/30/2018	Proportion	3.1	1.1	(1,647)	(585)	(531)	(531)	(54)	0	0	0	0	0
4270	Silver Falls School District	6/30/2017	Proportion	3.3	0.3	(501)	(45)	(152)	(45)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2016	Proportion	3.7	0	(1,743)	0	(330)	0	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	2.9	1.9	23,746	15,558	8,188	8,188	7,370	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	3.1	1.1	2,874	1,020	927	927	93	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	3.3	0.3	(875)	(80)	(265)	(80)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	3.7	0	362	0	68	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	2.9	1.9	(108,869)	(71,328)	(37,541)	(37,541)	(33,787)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	3.1	1.1	(1,196)	(424)	(386)	(386)	(38)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	3.3	0.3	(271)	(25)	(82)	(25)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	3.7	0	(347)	0	(65)	0	0	0	0	0	0	0
4273	Double O School District	6/30/2019	Proportion	2.9	1.9	849	556	293	293	263	0	0	0	0	0
4273	Double O School District	6/30/2018	Proportion	3.1	1.1	(64)	(22)	(21)	(21)	(1)	0	0	0	0	0
4273	Double O School District	6/30/2017	Proportion	3.3	0.3	(8)	(2)	(2)	(2)	0	0	0	0	0	0
4273	Double O School District	6/30/2016	Proportion	3.7	0	(10)	0	(1)	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2019	Proportion	2.9	1.9	(63,850)	(41,833)	(22,017)	(22,017)	(19,816)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2018	Proportion	3.1	1.1	893	317	288	288	29	0	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	3.3	0.3	(601)	(55)	(182)	(55)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	3.7	0	644	0	122	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2019	Proportion	2.9	1.9	6,104	3,999	2,105	2,105	1,894	0	0	0	0	0
4277	Mitchell School	6/30/2018	Proportion	3.1	1.1	(1,183)	(419)	(382)	(382)	(37)	0	0	0	0	0
4277	Mitchell School	6/30/2017	Proportion	3.3	0.3	72	6	22	6	0	0	0	0	0	0
4277	Mitchell School	6/30/2016	Proportion	3.7	0	(181)	0	(34)	0	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2019	Proportion	2.9	1.9	153,610	100,641	52,969	52,969	47,672	0	0	0	0	0
4279	St Helens School District 502	6/30/2018	Proportion	3.1	1.1	(4,529)	(1,607)	(1,461)	(1,461)	(146)	0	0	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	3.3	0.3	432	39	131	39	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2016	Proportion	3.7	0	(871)	0	(166)	0	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	2.9	1.9	(111,272)	(72,902)	(38,370)	(38,370)	(34,532)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	3.1	1.1	(13,699)	(4,861)	(4,419)	(4,419)	(442)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	3.3	0.3	(1,299)	(117)	(394)	(117)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	3.7	0	1,867	0	352	0	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	2.9	1.9	(89,823)	(58,850)	(30,973)	(30,973)	(27,877)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	3.1	1.1	28,911	10,259	9,326	9,326	933	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	3.3	0.3	(2,634)	(240)	(798)	(240)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	3.7	0	1,813	0	343	0	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2019	Proportion	2.9	1.9	217	142	75	75	67	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
4288	Medford School District 549C	6/30/2018	Proportion	3.1	1.1	2,153	763	695	695	68	0	0	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	3.3	0.3	158	14	48	14	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	3.7	0	(4,408)	0	(835)	0	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Proportion	2.9	1.9	(67,555)	(44,260)	(23,295)	(23,295)	(20,965)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2018	Proportion	3.1	1.1	(735)	(261)	(237)	(237)	(24)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	3.3	0.3	(103)	(10)	(31)	(10)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2016	Proportion	3.7	0	(945)	0	(180)	0	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Proportion	2.9	1.9	(2,193)	(1,437)	(756)	(756)	(681)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2018	Proportion	3.1	1.1	655	233	211	211	22	0	0	0	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	3.3	0.3	(110)	(11)	(33)	(11)	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	3.7	0	(27)	0	(6)	0	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	2.9	1.9	(5,952)	(3,900)	(2,052)	(2,052)	(1,848)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	3.1	1.1	934	332	301	301	31	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	3.3	0.3	16	1	5	1	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	3.7	0	(158)	0	(29)	0	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Proportion	2.9	1.9	(36,720)	(24,058)	(12,662)	(12,662)	(11,396)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2018	Proportion	3.1	1.1	2,082	738	672	672	66	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	3.3	0.3	(911)	(83)	(276)	(83)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	3.7	0	65	0	11	0	0	0	0	0	0	0
4306	Amity School District	6/30/2019	Proportion	2.9	1.9	(47,892)	(31,378)	(16,514)	(16,514)	(14,864)	0	0	0	0	0
4306	Amity School District	6/30/2018	Proportion	3.1	1.1	(7,067)	(2,507)	(2,280)	(2,280)	(227)	0	0	0	0	0
4306	Amity School District	6/30/2017	Proportion	3.3	0.3	481	43	146	43	0	0	0	0	0	0
4306	Amity School District	6/30/2016	Proportion	3.7	0	(770)	0	(146)	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2019	Proportion	2.9	1.9	(106,142)	(69,541)	(36,601)	(36,601)	(32,940)	0	0	0	0	0
4309	Scappoose School District	6/30/2018	Proportion	3.1	1.1	1,016	360	328	328	32	0	0	0	0	0
4309	Scappoose School District	6/30/2017	Proportion	3.3	0.3	(40)	(4)	(12)	(4)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2016	Proportion	3.7	0	(1,019)	0	(194)	0	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Proportion	2.9	1.9	(446,899)	(292,796)	(154,103)	(154,103)	(138,693)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2018	Proportion	3.1	1.1	(3,904)	(1,386)	(1,259)	(1,259)	(127)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	3.3	0.3	(3,721)	(337)	(1,128)	(337)	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	3.7	0	(3,507)	0	(663)	0	0	0	0	0	0	0
4312	Reedsport School District	6/30/2019	Proportion	2.9	1.9	(17,452)	(11,434)	(6,018)	(6,018)	(5,416)	0	0	0	0	0
4312	Reedsport School District	6/30/2018	Proportion	3.1	1.1	(1,128)	(400)	(364)	(364)	(36)	0	0	0	0	0
4312	Reedsport School District	6/30/2017	Proportion	3.3	0.3	(609)	(54)	(185)	(54)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	3.7	0	13	0	1	0	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2019	Proportion	2.9	1.9	52,803	34,595	18,208	18,208	16,387	0	0	0	0	0
4313	Forest Grove School District	6/30/2018	Proportion	3.1	1.1	(3,331)	(1,181)	(1,075)	(1,075)	(106)	0	0	0	0	0
4313	Forest Grove School District	6/30/2017	Proportion	3.3	0.3	(2,868)	(261)	(869)	(261)	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2016	Proportion	3.7	0	(1,763)	0	(335)	0	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2019	Proportion	2.9	1.9	14,936	9,786	5,150	5,150	4,636	0	0	0	0	0
4314	Willamina School District 30J	6/30/2018	Proportion	3.1	1.1	(6,100)	(2,164)	(1,968)	(1,968)	(196)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2017	Proportion	3.3	0.3	(61)	(7)	(18)	(7)	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2016	Proportion	3.7	0	(74)	0	(14)	0	0	0	0	0	0	0
4315	John Day School District	6/30/2019	Proportion	2.9	1.9	(60,489)	(39,631)	(20,858)	(20,858)	(18,773)	0	0	0	0	0
4315	John Day School District	6/30/2018	Proportion	3.1	1.1	5,305	1,883	1,711	1,711	172	0	0	0	0	0
4315	John Day School District	6/30/2017	Proportion	3.3	0.3	500	44	152	44	0	0	0	0	0	0
4315	John Day School District	6/30/2016	Proportion	3.7	0	(1,040)	0	(197)	0	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	2.9	1.9	(919,148)	(602,200)	(316,948)	(316,948)	(285,252)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	3.1	1.1	(7,374)	(2,616)	(2,379)	(2,379)	(237)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	3.3	0.3	(4,752)	(432)	(1,440)	(432)	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	3.7	0	(1,961)	0	(371)	0	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2019	Proportion	2.9	1.9	(276,710)	(181,293)	(95,417)	(95,417)	(85,876)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2018	Proportion	3.1	1.1	(2,390)	(848)	(771)	(771)	(77)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2017	Proportion	3.3	0.3	(1,847)	(167)	(560)	(167)	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	3.7	0	(1,264)	0	(238)	0	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2019	Proportion	2.9	1.9	(50,157)	(32,861)	(17,296)	(17,296)	(15,565)	0	0	0	0	0
4320	Rainier School District 13	6/30/2018	Proportion	3.1	1.1	(634)	(634)	(576)	(576)	(58)	0	0	0	0	0
4320	Rainier School District 13	6/30/2017	Proportion	3.3	0.3	188	17	57	17	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2016	Proportion	3.7	0	(453)	0	(87)	0	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2019	Proportion	2.9	1.9	(1,189,172)	(779,113)	(410,059)	(410,059)	(369,054)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2018	Proportion	3.1	1.1	19,577	6,947	6,315	6,315	632	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	3.3	0.3	(5,419)	(493)	(1,642)	(493)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	3.7	0	2,993	0	566	0	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2019	Proportion	2.9	1.9	(93,756)	(61,426)	(32,330)	(32,330)	(29,096)	0	0	0	0	0
4323	Estacada School District 108	6/30/2018	Proportion	3.1	1.1	(1,024)	(364)	(330)	(330)	(34)	0	0	0	0	0
4323	Estacada School District 108	6/30/2017	Proportion	3.3	0.3	(360)	(33)	(109)	(33)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
4323	Estacada School District 108	6/30/2016	Proportion	3.7	0	(639)	0	(120)	0	0	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2019	Proportion	2.9	1.9	(830,816)	(544,328)	(286,488)	(286,488)	(257,840)	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2018	Proportion	3.1	1.1	29,001	10,291	9,355	9,355	936	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2017	Proportion	3.3	0.3	(1,172)	(107)	(355)	(107)	0	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	3.7	0	(3,429)	0	(648)	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Proportion	2.9	1.9	(50,705)	(33,221)	(17,484)	(17,484)	(15,737)	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	3.1	1.1	333	119	107	107	12	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	3.3	0.3	444	39	135	39	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2016	Proportion	3.7	0	(109)	0	(22)	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	2.9	1.9	8,487	5,560	2,927	2,927	2,633	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	3.1	1.1	(215)	(77)	(69)	(69)	(8)	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	3.3	0.3	0	0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	3.7	0	186	0	36	0	0	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2019	Proportion	2.9	1.9	(71,455)	(46,815)	(24,640)	(24,640)	(22,175)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2018	Proportion	3.1	1.1	1,419	503	458	458	45	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2017	Proportion	3.3	0.3	(193)	(19)	(58)	(19)	0	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2016	Proportion	3.7	0	(725)	0	(137)	0	0	0	0	0	0	0	0
4330	Vale School District 84	6/30/2019	Proportion	2.9	1.9	(50,728)	(33,236)	(17,492)	(17,492)	(15,744)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2018	Proportion	3.1	1.1	822	292	265	265	27	0	0	0	0	0	0
4330	Vale School District 84	6/30/2017	Proportion	3.3	0.3	(78)	(6)	(24)	(6)	0	0	0	0	0	0	0
4330	Vale School District 84	6/30/2016	Proportion	3.7	0	(707)	0	(134)	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2019	Proportion	2.9	1.9	(224,508)	(147,091)	(77,417)	(77,417)	(69,674)	0	0	0	0	0	0
4331	Molalla River School District	6/30/2018	Proportion	3.1	1.1	(22,241)	(7,891)	(7,175)	(7,175)	(716)	0	0	0	0	0	0
4331	Molalla River School District	6/30/2017	Proportion	3.3	0.3	3,641	332	1,103	332	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	3.7	0	(226)	0	(43)	0	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	2.9	1.9	(859,966)	(563,426)	(296,540)	(296,540)	(266,886)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	3.1	1.1	20,869	7,405	6,732	6,732	673	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	3.3	0.3	(1,992)	(180)	(604)	(180)	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	3.7	0	(6,014)	0	(1,139)	0	0	0	0	0	0	0	0
4333	Carby School District	6/30/2019	Proportion	2.9	1.9	(348,591)	(228,387)	(120,204)	(120,204)	(108,183)	0	0	0	0	0	0
4333	Carby School District	6/30/2018	Proportion	3.1	1.1	272	96	88	88	8	0	0	0	0	0	0
4333	Carby School District	6/30/2017	Proportion	3.3	0.3	(842)	(77)	(255)	(77)	0	0	0	0	0	0	0
4333	Carby School District	6/30/2016	Proportion	3.7	0	664	0	127	0	0	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2019	Proportion	2.9	1.9	(151,506)	(99,263)	(52,243)	(52,243)	(47,020)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2018	Proportion	3.1	1.1	(1,624)	(576)	(524)	(524)	(52)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2017	Proportion	3.3	0.3	(1,017)	(93)	(308)	(93)	0	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	3.7	0	(720)	0	(135)	0	0	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	2.9	1.9	(120,531)	(78,969)	(41,582)	(41,582)	(37,407)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	3.1	1.1	282	92	85	85	7	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	3.3	0.3	(1,110)	(102)	(336)	(102)	0	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	3.7	0	(555)	0	(105)	0	0	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	2.9	1.9	(32,640)	(21,385)	(11,255)	(11,255)	(10,130)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	3.1	1.1	1,267	449	409	409	40	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	3.3	0.3	(324)	(30)	(98)	(30)	0	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	3.7	0	(805)	0	(151)	0	0	0	0	0	0	0	0
4337	Sherman County School District	6/30/2019	Proportion	2.9	1.9	(9,573)	(6,272)	(3,301)	(3,301)	(2,971)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2018	Proportion	3.1	1.1	(198)	(70)	(64)	(64)	(6)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2017	Proportion	3.3	0.3	63	6	19	6	0	0	0	0	0	0	0
4337	Sherman County School District	6/30/2016	Proportion	3.7	0	(875)	0	(167)	0	0	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	2.9	1.9	(516,210)	(338,207)	(178,003)	(178,003)	(160,204)	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2018	Proportion	3.1	1.1	37,694	13,376	12,159	12,159	1,217	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	3.3	0.3	(6,938)	(632)	(2,102)	(632)	0	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	3.7	0	6,216	0	1,176	0	0	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Proportion	2.9	1.9	(253,819)	(166,295)	(87,524)	(87,524)	(78,771)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2018	Proportion	3.1	1.1	(6,623)	(2,351)	(2,136)	(2,136)	(215)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	3.3	0.3	(237)	(21)	(72)	(21)	0	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2016	Proportion	3.7	0	699	0	132	0	0	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Proportion	2.9	1.9	(23,758)	(15,566)	(8,192)	(8,192)	(7,374)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2018	Proportion	3.1	1.1	42	14	14	14	0	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	3.3	0.3	362	32	110	32	0	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2016	Proportion	3.7	0	(563)	0	(107)	0	0	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	2.9	1.9	(1,489,554)	(975,915)	(513,639)	(513,639)	(462,276)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	3.1	1.1	(6,232)	(2,212)	(2,010)	(2,010)	(202)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	3.3	0.3	(7,068)	(642)	(2,142)	(642)	0	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	3.7	0	(7,822)	0	(1,480)	0	0	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Proportion	2.9	1.9	(98,172)	(64,320)	(33,852)	(33,852)	(30,468)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	
4342	North Santiam School District 29J	6/30/2018	Proportion	3.1	1.1	726	258	234	234	24	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	3.3	0.3	61	7	18	7	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	3.7	0	(1,361)	0	(257)	0	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Proportion	2.9	1.9	64,204	42,065	22,139	22,139	19,926	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Proportion	3.1	1.1	(4,057)	(1,439)	(1,309)	(1,309)	(130)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	3.3	0.3	(685)	(61)	(208)	(61)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	3.7	0	(858)	0	(162)	0	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Proportion	2.9	1.9	(30,212)	(19,794)	(10,418)	(10,418)	(9,376)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	3.1	1.1	2,141	759	691	691	68	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	3.3	0.3	(278)	(26)	(84)	(26)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	3.7	0	(321)	0	(60)	0	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Proportion	2.9	1.9	(227,277)	(148,906)	(78,371)	(78,371)	(70,535)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	3.1	1.1	192	68	62	62	6	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	3.3	0.3	2,388	216	724	216	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	3.7	0	1,097	0	209	0	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2019	Proportion	2.9	1.9	(12,776)	(8,370)	(4,406)	(4,406)	(3,964)	0	0	0	0	0
4346	Knappa School District 4	6/30/2018	Proportion	3.1	1.1	1,151	409	371	371	38	0	0	0	0	0
4346	Knappa School District 4	6/30/2017	Proportion	3.3	0.3	(392)	(35)	(119)	(35)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2016	Proportion	3.7	0	(218)	0	(41)	0	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	2.9	1.9	8,902	5,832	3,070	3,070	2,762	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	3.1	1.1	696	246	225	225	21	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	3.3	0.3	(529)	(49)	(160)	(49)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	3.7	0	160	0	31	0	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Proportion	2.9	1.9	(234)	(153)	(81)	(81)	(72)	0	0	0	0	0
4348	Lourdes Charter School	6/30/2018	Proportion	3.1	1.1	166	58	54	54	4	0	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Proportion	3.3	0.3	31	4	9	4	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	3.7	0	(8)	0	(2)	0	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Proportion	2.9	1.9	1,794	1,175	619	619	556	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2018	Proportion	3.1	1.1	(255)	(91)	(82)	(82)	(9)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2017	Proportion	3.3	0.3	(24)	(3)	(7)	(3)	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	3.7	0	57	0	12	0	0	0	0	0	0	0
4351	The Village School	6/30/2019	Proportion	2.9	1.9	(1,988)	(1,302)	(686)	(686)	(616)	0	0	0	0	0
4351	The Village School	6/30/2018	Proportion	3.1	1.1	(110)	(40)	(35)	(35)	(5)	0	0	0	0	0
4351	The Village School	6/30/2017	Proportion	3.3	0.3	35	2	11	2	0	0	0	0	0	0
4351	The Village School	6/30/2016	Proportion	3.7	0	12	0	3	0	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2019	Proportion	2.9	1.9	5,209	3,413	1,796	1,796	1,617	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	3.1	1.1	(204)	(72)	(66)	(66)	(6)	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	3.3	0.3	(17)	(2)	(5)	(2)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	3.7	0	(354)	0	(66)	0	0	0	0	0	0	0
4354	Opal Charter School	6/30/2019	Proportion	2.9	1.9	1,347	883	464	464	419	0	0	0	0	0
4354	Opal Charter School	6/30/2018	Proportion	3.1	1.1	(83)	(29)	(27)	(27)	(2)	0	0	0	0	0
4354	Opal Charter School	6/30/2017	Proportion	3.3	0.3	8	2	2	2	0	0	0	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	3.7	0	(380)	0	(71)	0	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Proportion	2.9	1.9	(525)	(344)	(181)	(181)	(163)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2018	Proportion	3.1	1.1	(117)	(41)	(38)	(38)	(3)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	3.3	0.3	133	13	40	13	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	3.7	0	216	0	42	0	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Proportion	2.9	1.9	11,092	7,267	3,825	3,825	3,442	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	3.1	1.1	(396)	(140)	(128)	(128)	(12)	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	3.3	0.3	(138)	(12)	(42)	(12)	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	3.7	0	(139)	0	(25)	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2019	Proportion	2.9	1.9	268	176	92	92	84	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2018	Proportion	3.1	1.1	(53)	(19)	(17)	(17)	(2)	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	3.3	0.3	(23)	(2)	(7)	(2)	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	3.7	0	(11)	0	(2)	0	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Proportion	2.9	1.9	5,597	3,667	1,930	1,930	1,737	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	3.1	1.1	(950)	(338)	(306)	(306)	(32)	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	3.3	0.3	(380)	(35)	(115)	(35)	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	3.7	0	380	0	71	0	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2019	Proportion	2.9	1.9	1,892	1,240	652	652	588	0	0	0	0	0
4365	Mitch Charter School	6/30/2018	Proportion	3.1	1.1	1,665	591	537	537	54	0	0	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	3.3	0.3	(82)	(7)	(25)	(7)	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	3.7	0	159	0	30	0	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Proportion	2.9	1.9	15,209	9,965	5,244	5,244	4,721	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2018	Proportion	3.1	1.1	(205)	(805)	(260)	(260)	(25)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	3.3	0.3	50	5	15	5	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
4366	Sand Ridge Charter School	6/30/2016	Proportion	3.7	0	32	0	5	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Proportion	2.9	1.9	11,042	7,234	3,808	3,808	3,426	0	0	0	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	3.1	1.1	1,385	491	447	447	44	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	3.3	0.3	(1,287)	(117)	(390)	(117)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	3.7	0	(509)	0	(95)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2019	Proportion	2.9	1.9	(15,495)	(10,152)	(5,343)	(5,343)	(4,809)	0	0	0	0
4369	Trillium Charter School	6/30/2018	Proportion	3.1	1.1	(2,437)	(865)	(786)	(786)	(79)	0	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	3.3	0.3	950	86	288	86	0	0	0	0	0
4369	Trillium Charter School	6/30/2016	Proportion	3.7	0	(45)	0	(9)	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	2.9	1.9	1,066	698	368	368	330	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	3.1	1.1	(217)	(77)	(70)	(70)	(7)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	3.3	0.3	(20)	(2)	(6)	(2)	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	3.7	0	54	0	9	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2019	Proportion	2.9	1.9	(18,752)	(12,286)	(6,466)	(6,466)	(5,820)	0	0	0	0
4371	The Lighthouse School	6/30/2018	Proportion	3.1	1.1	(1,000)	(354)	(323)	(323)	(31)	0	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	3.3	0.3	116	11	35	11	0	0	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	3.7	0	23	0	5	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	2.9	1.9	3,200	2,097	1,103	1,103	994	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	3.1	1.1	(36)	(12)	(12)	(12)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	3.3	0.3	87	9	26	9	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	3.7	0	68	0	14	0	0	0	0	0	0
4374	lone School District	6/30/2019	Proportion	2.9	1.9	(12,584)	(8,245)	(4,339)	(4,339)	(3,906)	0	0	0	0
4374	lone School District	6/30/2018	Proportion	3.1	1.1	(265)	(95)	(85)	(85)	(10)	0	0	0	0
4374	lone School District	6/30/2017	Proportion	3.3	0.3	185	17	56	17	0	0	0	0	0
4374	lone School District	6/30/2016	Proportion	3.7	0	(243)	0	(45)	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Proportion	2.9	1.9	(11,668)	(7,645)	(4,023)	(4,023)	(3,622)	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Proportion	3.1	1.1	101	35	33	33	2	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	3.3	0.3	65	5	20	5	0	0	0	0	0
4375	Eddyville Charter School	6/30/2016	Proportion	3.7	0	271	0	52	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2019	Proportion	2.9	1.9	1,963	1,286	677	677	609	0	0	0	0
4376	Four Rivers Community School	6/30/2018	Proportion	3.1	1.1	(533)	(189)	(172)	(172)	(17)	0	0	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	3.3	0.3	(298)	(28)	(90)	(28)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	3.7	0	77	0	14	0	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Proportion	2.9	1.9	(10,888)	(7,134)	(3,754)	(3,754)	(3,380)	0	0	0	0
4378	Mosier Community School	6/30/2018	Proportion	3.1	1.1	(106)	(38)	(34)	(34)	(4)	0	0	0	0
4378	Mosier Community School	6/30/2017	Proportion	3.3	0.3	108	9	33	9	0	0	0	0	0
4378	Mosier Community School	6/30/2016	Proportion	3.7	0	703	0	133	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Proportion	2.9	1.9	(4,427)	(2,900)	(1,527)	(1,527)	(1,373)	0	0	0	0
4379	Siletz Valley School	6/30/2018	Proportion	3.1	1.1	356	126	115	115	11	0	0	0	0
4379	Siletz Valley School	6/30/2017	Proportion	3.3	0.3	224	20	68	20	0	0	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	3.7	0	(13)	0	(1)	0	0	0	0	0	0
4380	The Emerson School	6/30/2019	Proportion	2.9	1.9	2,190	1,435	755	755	680	0	0	0	0
4380	The Emerson School	6/30/2018	Proportion	3.1	1.1	(56)	(20)	(18)	(18)	(2)	0	0	0	0
4380	The Emerson School	6/30/2017	Proportion	3.3	0.3	(35)	(2)	(11)	(2)	0	0	0	0	0
4380	The Emerson School	6/30/2016	Proportion	3.7	0	(1)	0	(1)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Proportion	2.9	1.9	(173,675)	(113,787)	(59,888)	(59,888)	(53,899)	0	0	0	0
4381	North Wasco County School District 21	6/30/2018	Proportion	3.1	1.1	(1,473)	(523)	(475)	(475)	(48)	0	0	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	3.3	0.3	(1,622)	(146)	(492)	(146)	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	3.7	0	(3,963)	0	(750)	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	3.3	0.3	720	66	218	66	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	3.7	0	(288)	0	(54)	0	0	0	0	0	0
4383	City View Charter School	6/30/2019	Proportion	2.9	1.9	3,027	1,983	1,044	1,044	939	0	0	0	0
4383	City View Charter School	6/30/2018	Proportion	3.1	1.1	211	75	68	68	7	0	0	0	0
4383	City View Charter School	6/30/2017	Proportion	3.3	0.3	(155)	(14)	(47)	(14)	0	0	0	0	0
4383	City View Charter School	6/30/2016	Proportion	3.7	0	(177)	0	(33)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2019	Proportion	2.9	1.9	5,278	3,458	1,820	1,820	1,638	0	0	0	0
4386	Nixyaawii Community School	6/30/2018	Proportion	3.1	1.1	(884)	(314)	(285)	(285)	(29)	0	0	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	3.3	0.3	(90)	(9)	(27)	(9)	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2016	Proportion	3.7	0	(78)	0	(15)	0	0	0	0	0	0
4388	West Lane Tech	6/30/2019	Proportion	2.9	1.9	3,267	2,140	1,127	1,127	1,013	0	0	0	0
4388	West Lane Tech	6/30/2018	Proportion	3.1	1.1	(530)	(188)	(171)	(171)	(17)	0	0	0	0
4388	West Lane Tech	6/30/2017	Proportion	3.3	0.3	(171)	(15)	(52)	(15)	0	0	0	0	0
4388	West Lane Tech	6/30/2016	Proportion	3.7	0	(71)	0	(14)	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2019	Proportion	2.9	1.9	24,817	16,259	8,558	8,558	7,701	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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		
4390	Oregon Connections Academy	6/30/2018	Proportion	3.1	1.1	(5,965)	(2,117)	(1,924)	(1,924)	(193)	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	3.3	0.3	(1,292)	(116)	(392)	(116)	0	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	3.7	0	1,017	0	192	0	0	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2019	Proportion	2.9	1.9	(2,707)	(1,774)	(933)	(933)	(841)	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2018	Proportion	3.1	1.1	(1,319)	(469)	(425)	(425)	(44)	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2017	Proportion	3.3	0.3	56	5	17	5	0	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2016	Proportion	3.7	0	(36)	0	(6)	0	0	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	2.9	1.9	2,650	1,736	914	914	822	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	3.1	1.1	(613)	(217)	(198)	(198)	(19)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	3.3	0.3	102	9	31	9	0	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	3.7	0	65	0	11	0	0	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2019	Proportion	2.9	1.9	(590)	(387)	(203)	(203)	(184)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2018	Proportion	3.1	1.1	(111)	(39)	(36)	(36)	(3)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	3.3	0.3	7	1	2	1	0	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	3.7	0	(54)	0	(9)	0	0	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	2.9	1.9	7,096	4,649	2,447	2,447	2,202	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2018	Proportion	3.1	1.1	117	41	38	38	3	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	3.3	0.3	13	1	4	1	0	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	3.7	0	430	0	82	0	0	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	2.9	1.9	1,643	1,076	567	567	509	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	3.1	1.1	(424)	(150)	(137)	(137)	(13)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	3.3	0.3	(127)	(13)	(38)	(13)	0	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	3.7	0	38	0	8	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2019	Proportion	2.9	1.9	2,567	1,682	885	885	797	0	0	0	0	0	0
4400	Phoenix School	6/30/2018	Proportion	3.1	1.1	43	15	14	14	1	0	0	0	0	0	0
4400	Phoenix School	6/30/2017	Proportion	3.3	0.3	(143)	(14)	(43)	(14)	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2016	Proportion	3.7	0	30	0	6	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2019	Proportion	2.9	1.9	649	425	224	224	201	0	0	0	0	0	0
4401	Ballston Community School	6/30/2018	Proportion	3.1	1.1	96	34	31	31	3	0	0	0	0	0	0
4401	Ballston Community School	6/30/2017	Proportion	3.3	0.3	173	17	52	17	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2016	Proportion	3.7	0	68	0	14	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2019	Proportion	2.9	1.9	3,043	1,994	1,049	1,049	945	0	0	0	0	0	0
4402	Sage Community School	6/30/2018	Proportion	3.1	1.1	(122)	(44)	(39)	(39)	(5)	0	0	0	0	0	0
4402	Sage Community School	6/30/2017	Proportion	3.3	0.3	(4)	(1)	(1)	(1)	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2016	Proportion	3.7	0	9	0	3	0	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2019	Proportion	2.9	1.9	(22,082)	(14,468)	(7,614)	(7,614)	(6,854)	0	0	0	0	0	0
4403	Portland Village School	6/30/2018	Proportion	3.1	1.1	3,183	1,129	1,027	1,027	102	0	0	0	0	0	0
4403	Portland Village School	6/30/2017	Proportion	3.3	0.3	(147)	(12)	(45)	(12)	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2016	Proportion	3.7	0	23	0	5	0	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2019	Proportion	2.9	1.9	1,942	1,272	670	670	602	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2018	Proportion	3.1	1.1	130	46	42	42	4	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2017	Proportion	3.3	0.3	(96)	(9)	(29)	(9)	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	3.7	0	(123)	0	(24)	0	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2019	Proportion	2.9	1.9	3,966	2,598	1,368	1,368	1,230	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2018	Proportion	3.1	1.1	(400)	(142)	(129)	(129)	(13)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2017	Proportion	3.3	0.3	(36)	(3)	(11)	(3)	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2016	Proportion	3.7	0	40	0	7	0	0	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	2.9	1.9	7,373	4,831	2,542	2,542	2,289	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	3.1	1.1	116	42	37	37	5	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	3.3	0.3	(467)	(41)	(142)	(41)	0	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	3.7	0	(372)	0	(69)	0	0	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Proportion	2.9	1.9	(872)	(571)	(301)	(301)	(270)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Proportion	3.1	1.1	(274)	(98)	(88)	(88)	(10)	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	3.3	0.3	(32)	(2)	(10)	(2)	0	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	3.7	0	(54)	0	(9)	0	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2019	Proportion	2.9	1.9	3,939	2,581	1,358	1,358	1,223	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2018	Proportion	3.1	1.1	(74)	(26)	(24)	(24)	(2)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	3.3	0.3	(118)	(10)	(36)	(10)	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2016	Proportion	3.7	0	3	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	3.3	0.3	0	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2016	Proportion	3.7	0	(988)	0	(188)	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Proportion	2.9	1.9	(1,608)	(1,054)	(554)	(554)	(500)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	3.1	1.1	(284)	(100)	(92)	(92)	(8)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	3.3	0.3	(11)	(2)	(3)	(2)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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
								Measurement Period	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Outflow/(Inflow) Recognized In
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4411	Sherwood Charter School	6/30/2016	Proportion	3.7	0	(90)	0	(18)	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Proportion	2.9	1.9	(7,419)	(4,861)	(2,558)	(2,558)	(2,303)	0	0	0	0
4412	Estacada Web Academy	6/30/2018	Proportion	3.1	1.1	(1,264)	(448)	(408)	(408)	(40)	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	3.3	0.3	(476)	(44)	(144)	(44)	0	0	0	0	0
4412	Estacada Web Academy	6/30/2016	Proportion	3.7	0	168	0	33	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Proportion	2.9	1.9	(5,870)	(3,846)	(2,024)	(2,024)	(1,822)	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Proportion	2.9	1.9	(5,658)	(3,707)	(1,951)	(1,951)	(1,756)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	2.9	1.9	8,421	5,517	2,904	2,904	2,613	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	3.1	1.1	(1,448)	(514)	(467)	(467)	(47)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	3.3	0.3	(380)	(35)	(115)	(35)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	3.7	0	598	0	112	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Proportion	2.9	1.9	(3,664)	(2,401)	(1,263)	(1,263)	(1,138)	0	0	0	0
4419	Silvies River Web Academy	6/30/2018	Proportion	3.1	1.1	(2,124)	(754)	(685)	(685)	(69)	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	3.3	0.3	(270)	(24)	(82)	(24)	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	3.7	0	421	0	79	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Proportion	2.9	1.9	39,490	25,873	13,617	13,617	12,256	0	0	0	0
4420	Oregon Virtual Academy	6/30/2018	Proportion	3.1	1.1	(4,184)	(1,484)	(1,350)	(1,350)	(134)	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	3.3	0.3	(548)	(50)	(166)	(50)	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	3.7	0	694	0	130	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Proportion	2.9	1.9	(23,023)	(15,084)	(7,939)	(7,939)	(7,145)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	3.1	1.1	(1,985)	(705)	(640)	(640)	(65)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	3.3	0.3	(439)	(40)	(133)	(40)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	3.7	0	396	0	75	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2019	Proportion	2.9	1.9	(7,053)	(4,621)	(2,432)	(2,432)	(2,189)	0	0	0	0
4423	Molalla River Academy	6/30/2018	Proportion	3.1	1.1	425	151	137	137	14	0	0	0	0
4423	Molalla River Academy	6/30/2017	Proportion	3.3	0.3	(198)	(18)	(60)	(18)	0	0	0	0	0
4423	Molalla River Academy	6/30/2016	Proportion	3.7	0	116	0	23	0	0	0	0	0	0
4424	The Ivy School	6/30/2019	Proportion	2.9	1.9	(3,319)	(2,175)	(1,144)	(1,144)	(1,031)	0	0	0	0
4424	The Ivy School	6/30/2018	Proportion	3.1	1.1	634	224	205	205	19	0	0	0	0
4424	The Ivy School	6/30/2017	Proportion	3.3	0.3	(48)	(3)	(15)	(3)	0	0	0	0	0
4424	The Ivy School	6/30/2016	Proportion	3.7	0	233	0	44	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Proportion	2.9	1.9	(98)	(64)	(34)	(34)	(30)	0	0	0	0
4429	Clackamas Web Academy	6/30/2018	Proportion	3.1	1.1	20	8	6	6	2	0	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	3.3	0.3	(2)	0	0	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2016	Proportion	3.7	0	(2)	0	0	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	2.9	1.9	(394)	(258)	(136)	(136)	(122)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	3.1	1.1	50	18	16	16	2	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	3.3	0.3	(3)	0	(1)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	3.7	0	(8)	0	(2)	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Proportion	2.9	1.9	2,271	1,488	783	783	705	0	0	0	0
4432	Renaissance Public Academy	6/30/2018	Proportion	3.1	1.1	(413)	(147)	(133)	(133)	(14)	0	0	0	0
4432	Renaissance Public Academy	6/30/2017	Proportion	3.3	0.3	(40)	(4)	(12)	(4)	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2016	Proportion	3.7	0	68	0	14	0	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2019	Proportion	2.9	1.9	(7,901)	(5,177)	(2,724)	(2,724)	(2,453)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2018	Proportion	3.1	1.1	(787)	(279)	(254)	(254)	(25)	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	3.3	0.3	(112)	(10)	(34)	(10)	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	3.7	0	256	0	49	0	0	0	0	0	0
4434	Logos Public Charter School	6/30/2019	Proportion	2.9	1.9	16,554	10,846	5,708	5,708	5,138	0	0	0	0
4434	Logos Public Charter School	6/30/2018	Proportion	3.1	1.1	(10,883)	(3,861)	(3,511)	(3,511)	(350)	0	0	0	0
4434	Logos Public Charter School	6/30/2017	Proportion	3.3	0.3	2,523	228	765	228	0	0	0	0	0
4434	Logos Public Charter School	6/30/2016	Proportion	3.7	0	(176)	0	(32)	0	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2019	Proportion	2.9	1.9	6,900	4,521	2,379	2,379	2,142	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2018	Proportion	3.1	1.1	(455)	(161)	(147)	(147)	(14)	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2017	Proportion	3.3	0.3	(131)	(11)	(40)	(11)	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2016	Proportion	3.7	0	172	0	34	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2018	Proportion	3.1	1.1	5,570	1,976	1,797	1,797	179	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2017	Proportion	3.3	0.3	(376)	(34)	(114)	(34)	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2016	Proportion	3.7	0	98	0	20	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2019	Proportion	2.9	1.9	(9,793)	(6,416)	(3,377)	(3,377)	(3,039)	0	0	0	0
4437	Center for Advance Learning	6/30/2018	Proportion	3.1	1.1	247	87	80	80	7	0	0	0	0
4437	Center for Advance Learning	6/30/2017	Proportion	3.3	0.3	6	0	2	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2016	Proportion	3.7	0	82	0	16	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Proportion	2.9	1.9	(6,176)	(4,046)	(2,130)	(2,130)	(1,916)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2018	Proportion	3.1	1.1	(388)	(138)	(125)	(125)	(13)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	3.3	0.3	(42)	(3)	(13)	(3)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Subsequent Expense	
4440	Sheridan Allprep Academy	6/30/2016	Proportion	3.7	0	91	0	16	0	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Proportion	2.9	1.9	71,117	46,594	24,523	24,523	22,071	0	0	0	0	0
4441	Baker Web Academy	6/30/2018	Proportion	3.1	1.1	(13,982)	(4,962)	(4,510)	(4,510)	(452)	0	0	0	0	0
4441	Baker Web Academy	6/30/2017	Proportion	3.3	0.3	(2,775)	(252)	(841)	(252)	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2016	Proportion	3.7	0	2,015	0	380	0	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Proportion	2.9	1.9	4,143	2,714	1,429	1,429	1,285	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2018	Proportion	3.1	1.1	7	3	2	2	1	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2017	Proportion	3.3	0.3	(14)	(2)	(4)	(2)	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2016	Proportion	3.7	0	(358)	0	(67)	0	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	2.9	1.9	(8,311)	(5,445)	(2,866)	(2,866)	(2,579)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	3.1	1.1	(592)	(210)	(191)	(191)	(19)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	3.3	0.3	(27)	(3)	(8)	(3)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	3.7	0	(76)	0	(13)	0	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Proportion	2.9	1.9	(5,421)	(3,552)	(1,869)	(1,869)	(1,683)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2018	Proportion	3.1	1.1	496	176	160	160	16	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2017	Proportion	3.3	0.3	142	13	43	13	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	3.7	0	78	0	15	0	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	2.9	1.9	(5,625)	(3,685)	(1,940)	(1,940)	(1,745)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	3.1	1.1	(1,069)	(379)	(345)	(345)	(34)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	3.3	0.3	(159)	(15)	(48)	(15)	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	3.7	0	34	0	7	0	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	2.9	1.9	(12,662)	(8,296)	(4,366)	(4,366)	(3,930)	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	3.1	1.1	(1,503)	(533)	(485)	(485)	(48)	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	3.3	0.3	(373)	(34)	(113)	(34)	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	3.7	0	(316)	0	(61)	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Proportion	3.1	1.1	0	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2017	Proportion	3.3	0.3	1	1	0	1	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2016	Proportion	3.7	0	(727)	0	(139)	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Proportion	2.9	1.9	(13,417)	(8,790)	(4,627)	(4,627)	(4,163)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2018	Proportion	3.1	1.1	506	180	163	163	17	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2017	Proportion	3.3	0.3	(231)	(21)	(70)	(21)	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2016	Proportion	3.7	0	30	0	6	0	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	2.9	1.9	7,354	4,818	2,536	2,536	2,282	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2018	Proportion	3.1	1.1	(976)	(346)	(315)	(315)	(31)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	3.3	0.3	(48)	(3)	(15)	(3)	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	3.7	0	(152)	0	(29)	0	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2019	Proportion	2.9	1.9	2,519	1,650	869	869	781	0	0	0	0	0
4452	South Columbia Family School	6/30/2018	Proportion	3.1	1.1	(54)	(20)	(17)	(17)	(3)	0	0	0	0	0
4452	South Columbia Family School	6/30/2017	Proportion	3.3	0.3	1	1	0	1	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2016	Proportion	3.7	0	59	0	11	0	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	2.9	1.9	3,574	2,342	1,232	1,232	1,110	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2018	Proportion	3.1	1.1	(535)	(189)	(173)	(173)	(16)	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	3.3	0.3	(326)	(29)	(99)	(29)	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	3.7	0	(98)	0	(20)	0	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	2.9	1.9	5,056	3,313	1,743	1,743	1,570	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	3.1	1.1	(462)	(164)	(149)	(149)	(15)	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	3.3	0.3	(145)	(13)	(44)	(13)	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	3.7	0	112	0	22	0	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	2.9	1.9	8,916	5,842	3,074	3,074	2,768	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2018	Proportion	3.1	1.1	(2,160)	(766)	(697)	(697)	(69)	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	3.3	0.3	(273)	(24)	(83)	(24)	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	3.7	0	232	0	43	0	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	2.9	1.9	(4,716)	(3,090)	(1,626)	(1,626)	(1,464)	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2018	Proportion	3.1	1.1	(2,394)	(850)	(772)	(772)	(78)	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	3.3	0.3	359	32	109	32	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	3.7	0	489	0	93	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	2.9	1.9	(4)	(3)	(1)	(1)	(2)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2018	Proportion	3.1	1.1	(84)	(30)	(27)	(27)	(3)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2017	Proportion	3.3	0.3	9	0	3	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	3.7	0	44	0	8	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Proportion	2.9	1.9	(4)	(3)	(1)	(1)	(2)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2018	Proportion	3.1	1.1	(84)	(30)	(27)	(27)	(3)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	3.3	0.3	9	0	3	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	3.7	0	44	0	8	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Proportion	2.9	1.9	(6,702)	(4,391)	(2,311)	(2,311)	(2,080)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2020 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	Measurement Period +1	Measurement Period +2	Measurement Period +3	Measurement Period +4	Measurement Period +5	Subsequent Expense	
4459	Crater Lake Charter Academy	6/30/2018	Proportion	3.1	1.1	101	35	33	33	2	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	3.3	0.3	(184)	(16)	(56)	(16)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	3.7	0	216	0	42	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Proportion	2.9	1.9	14,036	9,196	4,840	4,840	4,356	0	0	0	0	0
4460	Kairos Pdx	6/30/2018	Proportion	3.1	1.1	(3,149)	(1,117)	(1,016)	(1,016)	(101)	0	0	0	0	0
4460	Kairos Pdx	6/30/2017	Proportion	3.3	0.3	(129)	(12)	(39)	(12)	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2016	Proportion	3.7	0	485	0	92	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Proportion	2.9	1.9	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Proportion	3.1	1.1	129	45	42	42	3	0	0	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	3.3	0.3	44	5	13	5	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2016	Proportion	3.7	0	(792)	0	(150)	0	0	0	0	0	0	0
4462	Bend International School	6/30/2019	Proportion	2.9	1.9	(6,335)	(4,151)	(2,184)	(2,184)	(1,967)	0	0	0	0	0
4462	Bend International School	6/30/2018	Proportion	3.1	1.1	(444)	(158)	(143)	(143)	(15)	0	0	0	0	0
4462	Bend International School	6/30/2017	Proportion	3.3	0.3	(2)	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2016	Proportion	3.7	0	478	0	91	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	2.9	1.9	(4,342)	(2,845)	(1,497)	(1,497)	(1,348)	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	3.1	1.1	627	223	202	202	21	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	3.3	0.3	(127)	(13)	(38)	(13)	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	3.7	0	240	0	45	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	2.9	1.9	3,854	2,525	1,329	1,329	1,196	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	3.1	1.1	(564)	(200)	(182)	(182)	(18)	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	3.3	0.3	2	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	3.7	0	167	0	32	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	2.9	1.9	873	572	301	301	271	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	3.1	1.1	288	102	93	93	9	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	3.3	0.3	(98)	(8)	(30)	(8)	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	3.7	0	352	0	67	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Proportion	2.9	1.9	386	253	133	133	120	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	3.1	1.1	(445)	(157)	(144)	(144)	(13)	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	3.3	0.3	(272)	(26)	(82)	(26)	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	2.9	1.9	4,787	3,136	1,651	1,651	1,485	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2018	Proportion	3.1	1.1	(5,013)	(1,779)	(1,617)	(1,617)	(162)	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	3.3	0.3	(837)	(75)	(254)	(75)	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2019	Proportion	2.9	1.9	3,983	2,616	1,377	1,377	1,239	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2018	Proportion	3.1	1.1	(2,962)	(1,052)	(955)	(955)	(97)	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2017	Proportion	3.3	0.3	(87)	(9)	(26)	(9)	0	0	0	0	0	0
4470	Oregon Family School	6/30/2019	Proportion	2.9	1.9	(1,251)	(820)	(431)	(431)	(389)	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Proportion	3.1	1.1	(2,011)	(713)	(649)	(649)	(64)	0	0	0	0	0
4471	Wahtonka Community School	6/30/2019	Proportion	2.9	1.9	(2,249)	(1,473)	(776)	(776)	(697)	0	0	0	0	0
4471	Wahtonka Community School	6/30/2018	Proportion	3.1	1.1	(984)	(352)	(321)	(321)	(31)	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	2.9	1.9	(2,994)	(1,962)	(1,032)	(1,032)	(930)	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Proportion	2.9	1.9	(364)	(252)	(132)	(132)	(120)	0	0	0	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020
Service cost	\$1,462,497	\$1,448,289
Interest on total OPEB liability	4,959,196	5,091,372
Effect of plan changes	0	0
Administrative expenses	318,425	252,995
Member contributions	0	0
Expected investment return net of investment expenses	(2,847,895)	(3,605,006)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(484,647)	(827,278)
Recognition of assumption changes or inputs	61,933	(1,179,424)
Recognition of investment (gains) or losses	(98,971)	467,552
OPEB Expense	<u>\$3,370,538</u>	<u>\$1,648,500</u>

As of June 30, 2020, 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	(\$3,773,284)	\$0
Changes of assumptions	(6,703,327)	241,539
Net difference between projected and actual earnings	<u>0</u>	<u>2,273,527</u>
Total	(\$10,476,611)	\$2,515,066

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

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2020 Expense	Balance of Deferred (Inflows) 06/30/2020	Balance of Deferred Outflows 06/30/2020	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$2,832,615	2019-2020	5.0	566,523	0	2,266,092	566,523	566,523	566,523	566,523	0	0
	\$392,722	2018-2019	5.0	78,544	0	235,634	78,544	78,544	78,546	0	0	0
	(\$253,414)	2017-2018	5.0	(50,683)	(101,365)	0	(50,683)	(50,682)	0	0	0	0
	(\$634,162)	2016-2017	5.0	(126,832)	(126,834)	0	(126,834)	0	0	0	0	0
Economic/demographic (gains) or losses	(\$2,192,839)	2019-2020	6.4	(342,631)	(1,850,208)	0	(342,631)	(342,631)	(342,631)	(342,631)	(342,631)	(137,053)
	(\$275,985)	2018-2019	6.7	(41,192)	(193,601)	0	(41,192)	(41,192)	(41,192)	(41,192)	(28,833)	0
	(\$3,059,840)	2017-2018	6.9	(443,455)	(1,729,475)	0	(443,455)	(443,455)	(443,455)	(399,110)	0	0
Assumption changes or inputs	(\$7,944,684)	2019-2020	6.4	(1,241,357)	(6,703,327)	0	(1,241,357)	(1,241,357)	(1,241,357)	(1,241,357)	(1,241,357)	(496,542)
	\$0	2018-2019	6.7	0	0	0	0	0	0	0	0	0
	\$427,338	2017-2018	6.9	61,933	0	241,539	61,933	61,933	61,933	55,740	0	0

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