

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018
Service cost	\$3,392,368	\$3,106,274
Interest on total OPEB liability	33,780,975	34,170,961
Effect of plan changes	0	0
Administrative expenses	1,288,059	1,281,744
Member contributions	0	0
Expected investment return net of investment expenses	(33,405,119)	(38,906,823)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	0	(2,750,526)
Recognition of assumption changes or inputs	0	(153,990)
Recognition of investment (gains) or losses	(4,832,221)	(7,224,699)
OPEB Expense	\$224,062	(\$10,477,059)

As of June 30, 2018, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$6,326,209	\$0
Changes of assumptions	354,178	0
Net difference between projected and actual earnings	<u>24,066,574</u>	<u>0</u>
Total	\$30,746,961	\$0

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

Exhibit B

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

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2018 Expense	Balance of Deferred (Inflows) 06/30/2018	Balance of Deferred Outflows 06/30/2018	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$11,962,389)	2017-2018	5	(2,392,478)	(9,569,911)	0	(2,392,478)	(2,392,478)	(2,392,478)	(2,392,477)	0	0
	(\$24,161,105)	2016-2017	5	(4,832,221)	(14,496,663)	0	(4,832,221)	(4,832,221)	(4,832,221)	0	0	0
Economic/demographic (gains) or losses	(\$9,076,735)	2017-2018	3.3	(2,750,526)	(6,326,209)	0	(2,750,526)	(2,750,526)	(825,157)	0	0	0
Assumption changes or inputs	(\$508,168)	2017-2018	3.3	(153,990)	(354,178)	0	(153,990)	(153,990)	(46,198)	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, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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	15,378,933	30.89038441%	14,249,027	29.68675973%	(12,891,818)	(33,138,479)
2000	Lake County	17,049	0.03424455%	17,124	0.03567713%	(14,292)	(39,825)
2001	Clackamas County	720,023	1.44625037%	680,292	1.41733723%	(603,579)	(1,582,133)
2002	Curry County	22,812	0.04581969%	21,169	0.04410352%	(19,122)	(49,231)
2003	Douglas County	121,452	0.24395070%	115,467	0.24056671%	(101,811)	(268,538)
2004	Harney County	19,297	0.03875966%	19,888	0.04143438%	(16,176)	(46,252)
2005	Jackson County	251,962	0.50609503%	225,958	0.47076615%	(211,214)	(525,503)
2006	Jefferson County	28,829	0.05790636%	27,974	0.05828134%	(24,167)	(65,058)
2007	Klamath County	17,928	0.03600980%	16,775	0.03494981%	(15,028)	(39,013)
2008	Lane County	413,876	0.83131857%	408,712	0.85152129%	(346,943)	(950,529)
2009	Marion County	399,362	0.80216444%	389,647	0.81179977%	(334,776)	(906,189)
2011	Washington County	632,423	1.27029353%	629,631	1.31178777%	(530,146)	(1,464,311)
2012	Grant County	15,509	0.03115066%	15,358	0.03199701%	(13,000)	(35,717)
2013	Umatilla County	75,018	0.15068244%	71,429	0.14881781%	(62,886)	(166,121)
2014	Linn County	186,339	0.37428411%	179,825	0.37465065%	(156,204)	(418,212)
2015	Yamhill County	127,431	0.25595970%	128,801	0.26834741%	(106,822)	(299,549)
2016	Sherman County	12,212	0.02452945%	11,426	0.02380580%	(10,237)	(26,574)
2017	Columbia County	48,004	0.09642227%	48,725	0.10151453%	(40,241)	(113,318)
2018	Coos County	74,387	0.14941442%	73,483	0.15309649%	(62,357)	(170,897)
2020	Wasco County	31,057	0.06238109%	30,017	0.06253721%	(26,034)	(69,808)
2021	Baker County	24,849	0.04991188%	24,634	0.05132310%	(20,830)	(57,291)
2022	Gilliam County	9,886	0.01985685%	9,743	0.02029959%	(8,287)	(22,660)
2027	Deschutes County	301,513	0.60562393%	304,046	0.63345589%	(252,752)	(707,109)
2035	Hood River County	34,976	0.07025403%	34,666	0.07222311%	(29,320)	(80,621)
2036	Clatsop County	61,275	0.12307758%	51,547	0.10739437%	(51,365)	(119,881)
2037	Polk County	82,039	0.16478585%	84,500	0.17604880%	(68,772)	(196,518)
2038	Multnomah County	1,666,499	3.34735804%	1,626,813	3.38933993%	(1,396,989)	(3,783,423)
2039	Malheur County	37,243	0.07480738%	35,757	0.07449602%	(31,220)	(83,158)
2040	Benton County	132,930	0.26700595%	134,871	0.28099335%	(111,432)	(313,665)
2042	Josephine County	72,707	0.14604069%	73,198	0.15250161%	(60,949)	(170,233)
2043	Lincoln County	22,252	0.04469649%	21,417	0.04461994%	(18,654)	(49,808)
2044	Crook County	7,629	0.01532322%	8,878	0.01849595%	(6,395)	(20,646)
2050	Wallowa County	1,361	0.00273306%	1,580	0.00329100%	(1,141)	(3,674)
2099	State Judiciary	145,492	0.29223701%	173,090	0.36061933%	(121,962)	(402,549)
2100	City of Roseburg	52,515	0.10548254%	51,066	0.10639145%	(44,022)	(118,762)
2101	City of Salem	407,896	0.81930652%	405,623	0.84508478%	(341,930)	(943,344)
2102	City of Medford	184,180	0.36994618%	180,702	0.37647943%	(154,394)	(420,253)
2103	City of Albany	135,495	0.27215793%	137,415	0.28629454%	(113,583)	(319,582)
2104	City of Ashland	87,653	0.17606216%	82,276	0.17141508%	(73,478)	(191,346)
2105	City of Astoria	30,981	0.06222800%	28,956	0.06032657%	(25,970)	(67,341)
2106	City of Beaverton	201,130	0.40399288%	197,854	0.41221317%	(168,603)	(460,142)
2107	City of Bend	213,190	0.42821716%	215,341	0.44864579%	(178,712)	(500,810)
2109	City of Canby	29,178	0.05860662%	27,962	0.05825734%	(24,459)	(65,031)
2110	City of Coquille	6,971	0.01400265%	6,920	0.01441669%	(5,844)	(16,093)
2111	City of Eugene	504,295	1.01293637%	490,434	1.02178167%	(422,740)	(1,140,586)
2112	City Of Forest Grove	1,999	0.00401422%	4,046	0.00843055%	(1,675)	(9,411)
2113	City of Grants Pass	69,588	0.13977634%	85,117	0.17733538%	(58,334)	(197,954)
2114	City of Gresham	220,138	0.44217225%	219,493	0.45729746%	(184,537)	(510,468)
2115	City of Hillsboro	297,143	0.59684649%	294,872	0.61434236%	(249,088)	(685,773)
2117	City of McMinnville	85,332	0.17139914%	62,310	0.12981751%	(71,532)	(144,912)
2118	City of Ontario	13,252	0.02661897%	13,662	0.02846378%	(11,109)	(31,773)
2119	City of Oregon City	64,405	0.12936493%	64,972	0.13536468%	(53,989)	(151,104)
2120	City of Lake Oswego	127,972	0.25704586%	123,798	0.25792452%	(107,276)	(287,914)
2121	City of Portland	1,760,795	3.53676347%	1,796,368	3.74259536%	(1,476,036)	(4,177,752)
2122	City of Redmond	54,392	0.10925293%	53,127	0.11068641%	(45,596)	(123,556)
2123	City of St Helens	20,349	0.04087381%	20,589	0.04289659%	(17,058)	(47,884)
2125	City of Vernonia	2,994	0.00601432%	2,863	0.00596459%	(2,510)	(6,658)
2126	City of West Linn	44,782	0.08995006%	40,717	0.08483126%	(37,540)	(94,695)
2127	City of Cottage Grove	21,470	0.04312464%	18,936	0.03945254%	(17,998)	(44,040)
2128	City of Tillamook	9,420	0.01892189%	8,500	0.01770875%	(7,897)	(19,768)
2129	City of Sweet Home	4,797	0.00963467%	4,875	0.01015686%	(4,021)	(11,338)
2131	City of Drain	2,360	0.00474044%	2,481	0.00516825%	(1,978)	(5,769)
2132	Eugene Water & Electric Board	209,119	0.42003990%	186,187	0.38790616%	(175,300)	(433,009)
2135	McMinnville Water & Light Department	-	0.00000000%	22,336	0.04653525%	0	(51,946)
2138	City of Hood River	21,148	0.04247799%	20,288	0.04226933%	(17,728)	(47,184)
2139	City of Reedsport	6,877	0.01381262%	7,064	0.01471753%	(5,765)	(16,429)
2140	City of Lebanon	30,442	0.06114702%	27,183	0.05663266%	(25,519)	(63,217)
2142	City of Sherwood	33,217	0.06672111%	32,337	0.06737213%	(27,845)	(75,206)
2143	City of Oakland	856	0.00171871%	719	0.00149873%	(717)	(1,673)
2145	City of Vale	2,090	0.00419773%	1,819	0.00379054%	(1,752)	(4,231)
2146	City of Prineville	19,606	0.03938132%	19,810	0.04127350%	(16,435)	(46,072)
2147	City of Wheeler	723	0.00145301%	659	0.00137310%	(606)	(1,533)
2148	City of Klamath Falls	45,788	0.09196963%	43,547	0.09072752%	(38,383)	(101,277)
2149	City of Canyonville	1,586	0.00318639%	1,392	0.00290004%	(1,330)	(3,237)
2150	City of Bandon	10,239	0.02056675%	9,578	0.01995543%	(8,583)	(22,276)
2152	City of Coos Bay	34,416	0.06912898%	32,335	0.06736694%	(28,500)	(75,200)
2154	City of Pendleton	41,262	0.08287881%	42,184	0.08788066%	(34,589)	(98,107)
2155	City of Corvallis	142,567	0.28636259%	141,057	0.29388168%	(119,511)	(328,052)
2157	City of Monmouth	16,293	0.03272541%	16,018	0.03337203%	(13,658)	(37,252)
2158	City of Milton-Freewater	21,119	0.04242036%	19,036	0.03965970%	(17,704)	(44,271)
2159	City of Baker City	17,727	0.03560733%	17,503	0.03646583%	(14,860)	(40,706)
2160	City of Hermiston	28,378	0.05700055%	29,068	0.06056140%	(23,789)	(67,603)
2161	City of Pilot Rock	1,267	0.00254393%	1,351	0.00281502%	(1,062)	(3,142)
2162	City of Clatskanie	2,883	0.00579082%	4,084	0.00850868%	(2,417)	(9,498)
2163	City of Milwaukie	47,397	0.09520229%	45,626	0.09505729%	(39,732)	(106,110)
2165	City of Cornelius	11,764	0.02362889%	11,393	0.02373570%	(9,861)	(26,495)
2166	City of Nyssa	3,145	0.00631750%	2,617	0.00545315%	(2,637)	(6,087)
2167	City of Athena	1,307	0.00262508%	1,112	0.00231658%	(1,096)	(2,586)
2168	City of Oakridge	5,551	0.01114893%	4,930	0.01027151%	(4,653)	(11,466)
2170	City of Madras	8,879	0.01783509%	9,384	0.01955149%	(7,443)	(21,825)
2172	City of Sandy	20,418	0.04101136%	21,153	0.04407014%	(17,116)	(49,194)
2174	City of Mt Angel	4,319	0.00867427%	3,964	0.00825871%	(3,620)	(9,219)
2175	City of Umatilla	9,488	0.01905740%	10,380	0.02162573%	(7,953)	(24,140)
2176	City of Scappoose	10,864	0.02182097%	10,516	0.02190876%	(9,107)	(24,456)
2177	City of Condon	887	0.00178140%	913	0.00190242%	(743)	(2,124)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
2178	City of Boardman	5,438	0.01092224%	5,221	0.01087758%	(4,558)	(12,142)
2179	City of Estacada	5,252	0.01054875%	5,648	0.01176701%	(4,402)	(13,135)
2180	City of Enterprise	3,158	0.00634257%	3,375	0.00703139%	(2,647)	(7,849)
2181	City of Central Point	22,438	0.04506931%	22,644	0.04717786%	(18,809)	(52,663)
2182	City of Cascade Locks	2,987	0.0059986%	3,331	0.00694051%	(2,504)	(7,747)
2183	City of Myrtle Point	5,744	0.01153675%	6,097	0.01270176%	(4,815)	(14,179)
2184	City of Port Orford	2,368	0.00475636%	2,542	0.00529631%	(1,985)	(5,912)
2185	City of Wood Village	4,391	0.00881923%	3,877	0.00807666%	(3,681)	(9,016)
2186	City of Chiloquin	839	0.00168473%	783	0.00163097%	(703)	(1,821)
2187	City of Philomath	7,654	0.01537472%	7,568	0.01576693%	(6,416)	(17,600)
2188	City of Talent	6,735	0.01352902%	5,583	0.01163148%	(5,646)	(12,984)
2189	City of Willamina	1,529	0.00307122%	1,895	0.00394792%	(1,282)	(4,407)
2191	City of Huntington	364	0.00073140%	268	0.00055900%	(305)	(624)
2192	City of North Plains	2,894	0.00581294%	3,305	0.00688522%	(2,426)	(7,686)
2193	City of Heppner	1,241	0.00249289%	1,089	0.00226820%	(1,040)	(2,532)
2194	City of Cave Junction	2,050	0.00411768%	2,143	0.00446517%	(1,718)	(4,984)
2195	City of Metolius	483	0.00097084%	412	0.00085804%	(405)	(958)
2196	City of Hubbard	3,247	0.00652286%	2,637	0.00549345%	(2,722)	(6,132)
2197	City of Myrtle Creek	4,526	0.00909040%	4,360	0.00908291%	(3,794)	(10,139)
2198	City of Carlton	2,584	0.00519019%	2,634	0.00548753%	(2,166)	(6,126)
2199	City of Junction City	11,650	0.02339988%	10,763	0.02242387%	(9,766)	(25,031)
2200	City of Wallowa	725	0.00145562%	771	0.00160597%	(607)	(1,793)
2201	City of Coburg	3,217	0.00646188%	3,260	0.00679127%	(2,697)	(7,581)
2202	City of Dallas	22,875	0.04594645%	23,295	0.04853250%	(19,175)	(54,175)
2203	City of Rockaway Beach	4,786	0.00961242%	4,524	0.00942455%	(4,012)	(10,520)
2204	City of Burns	3,362	0.00675215%	3,213	0.00669442%	(2,818)	(7,473)
2205	City of Elgin	1,950	0.00391672%	1,951	0.00406420%	(1,635)	(4,537)
2206	City of Weston	865	0.00173806%	879	0.00183125%	(725)	(2,044)
2207	City of Mill City	990	0.00198943%	988	0.00205894%	(830)	(2,298)
2208	City of Fairview	12,667	0.02544297%	7,071	0.01473137%	(10,618)	(16,444)
2209	City of Monroe	525	0.00105424%	676	0.00140867%	(440)	(1,572)
2210	City of Helix	66	0.00013213%	184	0.00038360%	(55)	(428)
2211	City of Jefferson	1,845	0.00370511%	1,655	0.00344857%	(1,546)	(3,850)
2212	Town of Lakeview	4,438	0.00891364%	4,591	0.00956404%	(3,720)	(10,676)
2213	City of Stanfield	2,106	0.00422934%	2,466	0.00513710%	(1,765)	(5,734)
2214	City of Yamhill	2,116	0.00424997%	2,096	0.00436734%	(1,774)	(4,875)
2215	City of Powers	255	0.00051224%	167	0.00034779%	(214)	(388)
2216	City of Brookings	13,492	0.02710102%	12,104	0.02521776%	(11,310)	(28,150)
2217	City of Sutherlin	11,478	0.02305418%	11,693	0.02436239%	(9,621)	(27,195)
2218	City of Prairie City	1,019	0.00204730%	1,019	0.00212370%	(854)	(2,371)
2219	City of Sheridan	4,394	0.00882632%	3,837	0.00799414%	(3,684)	(8,924)
2220	City of Garibaldi	1,944	0.00390539%	2,042	0.00425466%	(1,630)	(4,749)
2221	City of Sisters	3,774	0.00757956%	4,202	0.00875430%	(3,163)	(9,772)
2222	City of Jacksonville	5,327	0.01070002%	4,902	0.01021209%	(4,466)	(11,399)
2223	City of Cannon Beach	10,685	0.02146259%	9,819	0.02045662%	(8,957)	(22,835)
2224	City of Falls City	779	0.00156483%	681	0.00141829%	(653)	(1,583)
2225	City of Echo	1,039	0.00208762%	998	0.00207919%	(871)	(2,321)
2226	City of Hines	1,531	0.00307575%	1,657	0.00345261%	(1,284)	(3,854)
2228	City of Turner	1,914	0.00384409%	2,013	0.00419416%	(1,604)	(4,682)
2229	City of John Day	3,199	0.00642639%	3,818	0.00795453%	(2,682)	(8,879)
2231	City of Banks	1,606	0.00322564%	1,791	0.00373212%	(1,346)	(4,166)
2232	City of Joseph	371	0.00074482%	500	0.00104096%	(311)	(1,162)
2233	City of Lafayette	2,535	0.00509092%	2,123	0.00442309%	(2,125)	(4,937)
2234	City of Aumsville	4,236	0.00850898%	4,366	0.00909583%	(3,551)	(10,153)
2235	City of Amity	1,330	0.00267178%	1,301	0.00271114%	(1,115)	(3,026)
2236	City of Creswell	4,150	0.00833614%	4,334	0.00902995%	(3,479)	(10,080)
2237	City of Troutdale	13,180	0.02647277%	14,462	0.03013114%	(11,048)	(33,635)
2238	City of Warrenton	13,112	0.02633977%	12,413	0.02586064%	(10,992)	(28,867)
2240	City of Wilsonville	42,435	0.08523494%	43,556	0.09074587%	(35,572)	(101,297)
2241	City of Bay City	1,659	0.00333193%	1,636	0.00340784%	(1,391)	(3,804)
2242	City of Gaston	242	0.00048695%	497	0.00103636%	(203)	(1,157)
2244	City of Lakeside	1,522	0.00305754%	1,327	0.00276385%	(1,276)	(3,085)
2245	City of Dundee	2,799	0.00562262%	2,647	0.00551474%	(2,347)	(6,156)
2246	City of Merrill	464	0.00093170%	420	0.00087498%	(389)	(977)
2247	City of Malin	539	0.00108244%	535	0.00111403%	(452)	(1,244)
2248	City of Fossil	397	0.00079724%	316	0.00065878%	(333)	(735)
2249	City of Phoenix	4,680	0.00939976%	5,107	0.01063990%	(3,923)	(11,877)
2250	City of Gold Beach	3,861	0.00775461%	3,798	0.00791386%	(3,236)	(8,834)
2251	City of Rogue River	3,555	0.00714122%	3,403	0.00709058%	(2,980)	(7,915)
2252	City of Dayton	2,090	0.00419879%	1,944	0.00405015%	(1,752)	(4,521)
2253	Town of Butte Falls	211	0.00042416%	380	0.00079099%	(177)	(883)
2254	City of Shady Cove	844	0.00169439%	950	0.00197936%	(707)	(2,210)
2255	Town of Canyon City	655	0.00131530%	609	0.00126885%	(549)	(1,416)
2256	City of Jordan Valley	311	0.00062526%	271	0.00056450%	(261)	(630)
2257	City of Culver	639	0.00128353%	742	0.00154592%	(536)	(1,726)
2258	City of Adair Village	876	0.00175901%	908	0.00189192%	(734)	(2,112)
2260	City of Riddle	1,532	0.00307624%	1,520	0.00316730%	(1,284)	(3,536)
2261	City of Waldport	3,768	0.00756795%	3,724	0.00775773%	(3,158)	(8,660)
2262	City of Dufur	492	0.00098902%	407	0.00084775%	(413)	(946)
2263	City of La Grande	11,088	0.02227249%	10,328	0.02151693%	(9,295)	(24,019)
2264	City of Gervais	2,758	0.00553906%	2,471	0.00514908%	(2,312)	(5,748)
2265	City of Westfir	205	0.00041253%	270	0.00056163%	(172)	(627)
2266	City of Irrigon	2,285	0.00458959%	2,194	0.00457053%	(1,915)	(5,102)
2267	City of Independence	13,516	0.02714883%	13,328	0.02776841%	(11,330)	(30,997)
2268	City of Harrisburg	3,300	0.00662924%	3,377	0.00703468%	(2,767)	(7,853)
2269	City of Durham	453	0.00091008%	422	0.00087875%	(380)	(981)
2270	City of Lyons	337	0.00067755%	358	0.00074668%	(283)	(833)
2271	City of Columbia City	2,362	0.00474349%	2,520	0.00525021%	(1,980)	(5,861)
2272	City of Aurora	1,011	0.00202997%	987	0.00205590%	(847)	(2,295)
2273	City of Silvertown	14,868	0.02986424%	13,735	0.02861549%	(12,464)	(31,943)
2274	City of Gold Hill	585	0.00117532%	410	0.00085364%	(491)	(953)
2275	City of Toledo	9,805	0.01969545%	9,233	0.01923623%	(8,220)	(21,473)
2276	City of Newport	11,690	0.02348035%	12,493	0.02602888%	(9,799)	(29,055)
2278	City of Springfield	148,660	0.29860053%	138,490	0.28853281%	(124,618)	(322,081)
2279	City of Keizer	31,928	0.06413062%	31,436	0.06549369%	(26,764)	(73,109)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
2280	City of Winston	5,127	0.01029884%	5,526	0.01151204%	(4,298)	(12,851)
2281	City of Manzanita	2,474	0.00496876%	2,795	0.00582311%	(2,074)	(6,500)
2282	City of Eagle Point	3,666	0.00736411%	3,515	0.00732376%	(3,073)	(8,175)
2283	City of Maupin	1,407	0.00282604%	1,309	0.00272668%	(1,179)	(3,044)
2284	City of Halsey	965	0.00193862%	980	0.00204142%	(809)	(2,279)
2285	City of Veneta	4,575	0.00918876%	4,467	0.00930586%	(3,835)	(10,388)
2286	City of Millersburg	802	0.00161107%	1,247	0.00259815%	(672)	(2,900)
2287	City of King City	1,795	0.00360539%	1,669	0.00347719%	(1,505)	(3,881)
2288	City of Tualatin	49,740	0.09990764%	49,789	0.10373181%	(41,696)	(115,793)
2290	City of Molalla	13,302	0.02671796%	13,060	0.02720970%	(11,150)	(30,373)
2291	City of Florence	14,343	0.02881056%	14,493	0.03019437%	(12,024)	(33,705)
2292	City of North Bend	18,328	0.03681485%	19,101	0.03979516%	(15,364)	(44,422)
2293	City of Lowell	1,203	0.00241687%	1,202	0.00250500%	(1,009)	(2,796)
2294	City of Depoe Bay	3,175	0.00637798%	2,877	0.00599368%	(2,662)	(6,691)
2295	City of Tigard	30,494	0.06125161%	27,798	0.05791547%	(25,563)	(64,649)
2296	City of Happy Valley	19,283	0.03873174%	19,037	0.03966143%	(16,164)	(44,273)
2297	City of Rainier	4,818	0.00967798%	4,222	0.00879582%	(4,039)	(9,819)
2298	City of Lincoln City	34,896	0.07009318%	32,114	0.06690803%	(29,253)	(74,688)
2299	City of Dunes City	74	0.00014908%	125	0.00026001%	(62)	(290)
2300	City of Yachats	2,452	0.00492551%	1,987	0.00413876%	(2,056)	(4,620)
2301	City of Moro	351	0.00070595%	263	0.00054836%	(295)	(612)
2302	City of Mt. Vernon	688	0.00138141%	609	0.00126912%	(577)	(1,417)
2303	City of Woodburn	40,561	0.08147193%	39,580	0.08246099%	(34,002)	(92,049)
2304	City of Gladstone	15,120	0.03037003%	16,272	0.03390207%	(12,675)	(37,844)
2305	City of Elkton	196	0.00039369%	191	0.00039806%	(164)	(444)
2306	City of Imbler	42	0.00008535%	49	0.00010215%	(36)	(114)
2307	City of Yoncalla	1,006	0.00202027%	936	0.00194983%	(843)	(2,177)
2308	City of North Powder	365	0.00073238%	330	0.00068686%	(306)	(767)
2309	City of Gearhart	3,058	0.00614249%	5,499	0.01145579%	(2,564)	(12,788)
2501	Port of The Dalles	1,078	0.00216597%	981	0.00204384%	(904)	(2,281)
2507	Port of Astoria	7,585	0.01523540%	6,850	0.01427166%	(6,358)	(15,931)
2508	Multnomah Drainage	8,288	0.01664824%	8,423	0.01754968%	(6,948)	(19,590)
2510	Horsefly Irrigation District	262	0.00052636%	331	0.00068932%	(220)	(769)
2511	Grants Pass Irrigation District	2,487	0.00499459%	2,405	0.00501097%	(2,084)	(5,594)
2512	Port of Portland	343,477	0.68991274%	327,019	0.68131880%	(287,929)	(760,537)
2513	Port of Coos Bay	7,396	0.01485541%	8,892	0.01852476%	(6,200)	(20,679)
2515	Klamath County Fire District 1	23,275	0.04674984%	22,460	0.04679413%	(19,511)	(52,235)
2518	Clackamas County Housing Authority	11,596	0.02329150%	11,865	0.02472016%	(9,720)	(27,594)
2519	Home Forward	70,390	0.14138660%	66,536	0.13862370%	(59,006)	(154,742)
2521	League of Oregon Cities	36,783	0.07388221%	6,111	0.01273186%	(30,834)	(14,212)
2522	Lane Council of Governments	51,873	0.10419240%	50,246	0.10468392%	(43,484)	(116,856)
2526	Clatskanie PUD	16,035	0.03220769%	16,346	0.03405589%	(13,442)	(38,016)
2527	Deschutes Valley Water District	7,895	0.01585795%	7,174	0.01494561%	(6,618)	(16,683)
2528	Columbia River Fire & Rescue	19,559	0.03928636%	20,445	0.04259608%	(16,396)	(47,549)
2529	East Fork Irrigation District	1,311	0.00263422%	1,303	0.00271416%	(1,099)	(3,030)
2531	Oregon School Boards Association	14,941	0.03001030%	12,771	0.02660703%	(12,525)	(29,701)
2533	Owyhee Irrigation District	6,445	0.01294634%	6,216	0.01295137%	(5,403)	(14,457)
2536	Valley View Cemetery	234	0.00046969%	192	0.00040035%	(196)	(447)
2538	Clackamas Vector Control	1,680	0.00337516%	1,167	0.00243123%	(1,409)	(2,714)
2540	West Extension Irrigation District	1,597	0.00320800%	1,735	0.00361509%	(1,339)	(4,035)
2541	Jackson County Vector Control District	757	0.00151956%	874	0.00182122%	(634)	(2,033)
2542	Rainbow Water District	2,536	0.00509484%	2,553	0.00531831%	(2,126)	(5,937)
2544	Santa Clara Rural Fire Protection District	1,159	0.00232817%	1,342	0.00279600%	(972)	(3,121)
2545	Council of Governments	32,105	0.06448741%	29,837	0.06216313%	(26,913)	(69,391)
2549	Rogue River Fire District	4,779	0.00959894%	4,967	0.01034864%	(4,006)	(11,552)
2550	Nyssa Road Assessment District 2	1,099	0.00220777%	1,006	0.00209680%	(921)	(2,341)
2551	Sandy Fire Department	5,581	0.01121106%	6,054	0.01261380%	(4,679)	(14,080)
2552	Winston-Dillard Fire District	3,977	0.00798731%	3,673	0.00765187%	(3,333)	(8,542)
2553	Tangent Rural Fire Protection District	766	0.00153948%	720	0.00149902%	(642)	(1,673)
2555	Monroe Fire Department	449	0.00090237%	446	0.00092969%	(377)	(1,038)
2556	Jackson County Fire District 5	11,920	0.02394183%	11,461	0.02387833%	(9,992)	(26,655)
2557	Estacada Fire Department	5,401	0.01084794%	5,950	0.01239560%	(4,527)	(13,837)
2559	Keizer Fire Department	11,882	0.02386703%	14,058	0.02928973%	(9,961)	(32,695)
2561	Jefferson Rural Fire Protection District	2,203	0.00442420%	1,657	0.00345302%	(1,846)	(3,855)
2562	WyEast Fire District	558	0.00112037%	548	0.00114499%	(468)	(1,274)
2563	Central Oregon Irrigation District	8,440	0.01695321%	8,171	0.01702272%	(7,075)	(19,002)
2564	Illinois Valley Fire District	2,140	0.00429776%	1,924	0.00400778%	(1,794)	(4,474)
2567	Charleston Rural Fire Protection District	827	0.00166131%	544	0.00113440%	(693)	(1,266)
2568	Molalla Rural Fire Protection District 73	5,226	0.01049778%	5,816	0.01211794%	(4,381)	(13,527)
2569	Central Oregon Intergovernmental Council	22,758	0.04571228%	22,778	0.04745539%	(19,078)	(52,973)
2570	Port of St Helens	3,803	0.00763967%	3,675	0.00765556%	(3,188)	(8,546)
2571	Crystal Springs Water District	1,746	0.00350648%	2,031	0.00423231%	(1,463)	(4,724)
2572	Local Government Personnel Institute	2,166	0.00435044%	1,733	0.00361089%	(1,816)	(4,031)
2573	Goshen Fire District	223	0.00044720%	642	0.00133706%	(187)	(1,493)
2575	Jefferson County Rural Fire Protection District 1	1,909	0.00383381%	1,649	0.00343469%	(1,600)	(3,834)
2576	Depoe Bay Rural Fire Protection District	3,428	0.00688536%	3,786	0.00788688%	(2,874)	(8,804)
2579	La Pine Rural Fire Protection District	9,933	0.01995075%	9,972	0.02077573%	(8,326)	(23,191)
2580	Marion County Fire District 1	18,605	0.03736967%	21,228	0.04422602%	(15,596)	(49,368)
2581	Port of Umatilla	780	0.00156760%	774	0.00161194%	(654)	(1,799)
2582	Talent Irrigation District	3,101	0.00622788%	3,133	0.00652703%	(2,599)	(7,286)
2585	Rogue River Valley Irrigation District	1,432	0.00287692%	1,393	0.00290188%	(1,201)	(3,239)
2587	Tualatin Valley Irrigation District	1,335	0.00268088%	1,335	0.00278137%	(1,119)	(3,105)
2588	Clatskanie Rural Fire Protection District	4,236	0.00850945%	4,611	0.00960667%	(3,551)	(10,724)
2589	West Slope Water District	2,416	0.00485191%	2,174	0.00452965%	(2,025)	(5,056)
2590	Redmond Fire & Rescue	21,079	0.04234038%	21,386	0.04455608%	(17,670)	(49,737)
2592	Medford Irrigation District	1,401	0.00281351%	1,428	0.00297607%	(1,174)	(3,322)
2594	Metro	300,544	0.60367796%	295,899	0.61648393%	(251,939)	(688,163)
2595	Canby Fire District	8,926	0.01792873%	10,670	0.02222946%	(7,482)	(24,814)
2596	Bend Parks & Recreation	37,411	0.07514517%	37,371	0.07786027%	(31,361)	(86,913)
2597	Mapleton Water District	385	0.00077404%	347	0.00072209%	(323)	(806)
2598	Marion County Housing Authority	3,337	0.00670269%	3,126	0.00651305%	(2,797)	(7,270)
2599	South Suburban Sanitary District	3,505	0.00704000%	3,304	0.00688438%	(2,938)	(7,685)
2600	Winston-Dillard Water District	2,074	0.00416629%	2,063	0.00429806%	(1,739)	(4,798)
2601	Baker Valley Irrigation District	353	0.00070854%	343	0.00071359%	(296)	(797)
2602	Aumsville Rural Fire Protection District	729	0.00146416%	771	0.00160551%	(611)	(1,792)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
2603	Corbett Water District	940	0.00188740%	965	0.00201090%	(788)	(2,245)
2604	Netarts-Oceanside Sanitary District	1,649	0.00331153%	1,744	0.00363274%	(1,382)	(4,055)
2605	Scio Fire District	645	0.00129620%	277	0.00057615%	(541)	(643)
2606	West Valley Housing Authority	4,364	0.00876542%	3,738	0.00778842%	(3,658)	(8,694)
2607	Hoodland Fire District 74	5,205	0.01045449%	5,625	0.01171924%	(4,363)	(13,082)
2608	Gaston Rural Fire Protection District	690	0.00138685%	708	0.00147500%	(579)	(1,647)
2610	Turner Fire District	2,154	0.00432708%	2,155	0.00448915%	(1,806)	(5,011)
2612	Community Services Consortium	18,903	0.03796876%	18,842	0.03925491%	(15,846)	(43,819)
2613	Polk Soil & Water Conservation District	1,017	0.00204317%	920	0.00191602%	(853)	(2,139)
2617	Clean Water Services	140,760	0.28273209%	144,674	0.30141670%	(117,996)	(336,463)
2618	Estacada Cemetery District	242	0.00048665%	147	0.00030683%	(203)	(343)
2620	Jackson County Fire District 4	2,348	0.00471718%	2,513	0.00523564%	(1,969)	(5,844)
2623	Evans Valley Fire District 6	478	0.00095942%	486	0.00101204%	(400)	(1,130)
2624	Klamath Vector Control	334	0.00067122%	363	0.00075557%	(280)	(843)
2625	Port of Newport	3,591	0.00721306%	2,901	0.00604355%	(3,010)	(6,746)
2626	Tillamook Peoples Utility District	35,699	0.07170507%	35,293	0.07353015%	(29,925)	(82,080)
2628	McKenzie Fire And Rescue	1,850	0.00371610%	2,586	0.00538675%	(1,551)	(6,013)
2630	Sheridan Fire District	1,804	0.00362274%	1,381	0.00287717%	(1,512)	(3,212)
2631	Arch Cape Water-Sanitary District	576	0.00115596%	565	0.00117707%	(482)	(1,314)
2633	Port of Cascade Locks	2,268	0.00455474%	3,053	0.00635978%	(1,901)	(7,099)
2637	Northeast Oregon Housing Authority	3,668	0.00736688%	4,000	0.00833430%	(3,074)	(9,303)
2638	North Douglas County Fire and EMS	1,274	0.00255942%	1,464	0.00304986%	(1,068)	(3,404)
2641	Suburban East Salem Water District	1,699	0.00341344%	1,274	0.00265376%	(1,425)	(2,962)
2642	Dexter Rural Fire Protection District	158	0.00031796%	376	0.00078322%	(133)	(874)
2643	Sweet Home Cemetery	581	0.00116797%	553	0.00115259%	(487)	(1,287)
2644	Lakeside Water District	836	0.00167989%	946	0.00197127%	(701)	(2,200)
2645	Chiloquin Agency Lake Rural Fire Protection District	521	0.00104557%	1,568	0.00326616%	(436)	(3,646)
2646	Keno Rural Fire Protection District	1,310	0.00263042%	580	0.00120743%	(1,098)	(1,348)
2647	Crooked River Ranch Rural Fire Protection District	1,595	0.00320467%	1,697	0.00353607%	(1,337)	(3,947)
2648	Black Butte Ranch Rural Fire Protection District	3,639	0.00730956%	3,094	0.00644613%	(3,051)	(7,196)
2649	Colton Fire Department	324	0.00065093%	235	0.00048908%	(272)	(546)
2650	Pleasant Hill Fire Department	251	0.00050509%	255	0.00053213%	(211)	(594)
2651	Imbler Rural Fire Protection District	99	0.00019958%	103	0.00021436%	(83)	(239)
2652	The Oregon Consortium	-	0.00000000%	-	0.00000000%	0	0
2653	Umatilla Fire Department	366	0.00073582%	503	0.00104844%	(307)	(1,170)
2657	Mid-Willamette Valley Senior Service Agency	57,755	0.11600789%	58,159	0.12117034%	(48,415)	(135,259)
2659	Silverton Fire District	2,087	0.00419243%	2,119	0.00441498%	(1,750)	(4,928)
2660	Tualatin Valley Fire & Rescue	281,240	0.56490398%	280,012	0.58338333%	(235,757)	(651,214)
2663	Metropolitan Area Communications Commission	4,301	0.00863999%	3,358	0.00699574%	(3,606)	(7,809)
2664	Applegate Valley Rural Fire Protection District 9	2,380	0.00477995%	2,680	0.00558280%	(1,995)	(6,232)
2669	Roseburg Urban Sanitary Authority	4,990	0.01002326%	4,315	0.00898904%	(4,183)	(10,034)
2671	Columbia 911 Communications District	6,111	0.01227556%	5,719	0.01191548%	(5,123)	(13,301)
2672	Rockwood Water PUD	7,034	0.01412881%	6,777	0.01411874%	(5,897)	(15,760)
2673	Port Orford Library	284	0.00056962%	248	0.00051727%	(238)	(577)
2674	Nestucca Rural Fire District	1,286	0.00258344%	1,337	0.00278460%	(1,078)	(3,108)
2675	Salmon Harbor-Douglas County	2,350	0.00471973%	2,341	0.00487784%	(1,970)	(5,445)
2676	Woodburn Fire District	6,618	0.01329333%	6,900	0.01437600%	(5,548)	(16,048)
2678	Central Oregon Regional Housing Authority	4,956	0.00995551%	4,900	0.01020940%	(4,155)	(11,396)
2679	Columbia River Public Utility District	19,645	0.03945908%	21,524	0.04484332%	(16,468)	(50,057)
2681	Cloverdale Rural Fire Protection District	692	0.00139004%	728	0.00151577%	(580)	(1,692)
2684	Parkdale Fire District	618	0.00124050%	541	0.00112726%	(518)	(1,258)
2685	Oregon Community College Association	2,659	0.00534156%	2,200	0.00458324%	(2,229)	(5,116)
2686	Weston Cemetery	62	0.00012467%	113	0.00023618%	(52)	(264)
2687	Columbia Drainage Vector Control District	707	0.00142019%	1,167	0.00243161%	(593)	(2,714)
2688	Polk County Fire District 1	5,109	0.01026267%	5,918	0.01232949%	(4,283)	(13,763)
2689	Redmond Area Park & Recreation District	3,661	0.00735389%	3,596	0.00749268%	(3,069)	(8,364)
2692	Siuslaw Public Library	1,886	0.00378677%	1,821	0.00379471%	(1,581)	(4,236)
2693	City-County Insurance Services	-	0.00000000%	30,071	0.06265082%	0	(69,935)
2694	Philomath Fire Department	1,600	0.00321423%	2,009	0.00418479%	(1,341)	(4,671)
2695	Washington County Consolidated Communications Agency	33,406	0.06710024%	31,682	0.06600722%	(28,004)	(73,682)
2696	Stayton Fire District	2,126	0.00427112%	2,113	0.00440223%	(1,783)	(4,914)
2698	Halsey Shedd Rural Fire Protection District	556	0.00111655%	572	0.00119245%	(466)	(1,331)
2699	Chetco Library Board	1,108	0.00222593%	1,045	0.00217695%	(929)	(2,430)
2700	Lowell Rural Fire Protection District	219	0.00043902%	558	0.00116209%	(183)	(1,297)
2701	Sisters-Camp Sherman Rural Fire Protection District	5,268	0.01058113%	5,650	0.01177045%	(4,416)	(13,139)
2702	Banks Fire District 13	1,255	0.00252051%	1,565	0.00326097%	(1,052)	(3,640)
2705	Lebanon Fire District	15,020	0.03016854%	15,861	0.03304562%	(12,591)	(36,888)
2707	Clatskanie Library	462	0.00092716%	455	0.00094737%	(387)	(1,058)
2709	Scappoose Public Library	668	0.00134208%	654	0.00136239%	(560)	(1,521)
2710	Klamath County Emergency Communications District	3,136	0.00629866%	3,031	0.00631525%	(2,629)	(7,050)
2712	Jefferson County EMS	2,679	0.00538173%	2,542	0.00529596%	(2,246)	(5,912)
2713	Port of Tillamook Bay	3,737	0.00750598%	3,082	0.00642172%	(3,133)	(7,168)
2714	Winchester Bay Sanitary District	734	0.00147439%	701	0.00146111%	(615)	(1,631)
2715	Jackson County Fire District 3	31,577	0.06342664%	30,261	0.06304601%	(26,471)	(70,376)
2716	Neskowin Water District	832	0.00167167%	827	0.00172324%	(698)	(1,924)
2717	Ice Fountain Water District	1,652	0.00331888%	1,613	0.00335969%	(1,385)	(3,750)
2718	Curry Library	684	0.00137474%	654	0.00136200%	(574)	(1,520)
2721	Klamath Housing Authority	2,421	0.00486334%	2,331	0.00485567%	(2,030)	(5,420)
2722	Tillamook 9-1-1	2,971	0.00596688%	2,997	0.00624448%	(2,490)	(6,971)
2724	Nehalem Bay Wastewater Agency	1,931	0.00387928%	2,058	0.00428783%	(1,619)	(4,786)
2725	West Valley Fire District	2,646	0.00531412%	2,859	0.00595634%	(2,218)	(6,649)
2726	Yamhill Communications Agency	4,659	0.00935889%	4,475	0.00932428%	(3,906)	(10,408)
2728	Baker County Library District	2,398	0.00481741%	2,380	0.00495878%	(2,011)	(5,535)
2729	Douglas County Fire District 2	21,750	0.04368661%	21,455	0.04469992%	(18,232)	(49,897)
2731	Canby Utility Board	8,307	0.01668490%	8,312	0.01731775%	(6,963)	(19,331)
2732	Umatilla County Special Library District	799	0.00160535%	514	0.00107042%	(670)	(1,195)
2733	Wiard Memorial Park District	27	0.00005383%	-	0.00000000%	(22)	0
2734	Seal Rock Water District	2,357	0.00473451%	2,298	0.00478750%	(1,976)	(5,344)
2739	Scappoose Rural Fire Protection District	8,606	0.01728535%	8,888	0.01851728%	(7,214)	(20,670)
2740	Neskowin Regional Sanitary Authority	732	0.00146960%	866	0.00180522%	(613)	(2,015)
2741	Port of Garibaldi	1,925	0.00386697%	1,626	0.00338854%	(1,614)	(3,783)
2742	Amity Fire District	492	0.00098894%	488	0.00101752%	(413)	(1,136)
2743	Douglas Soil & Water Conservation District	621	0.00124691%	429	0.00089456%	(520)	(999)
2745	Clackamas County Fire District	136,980	0.27514024%	140,734	0.29320849%	(114,827)	(327,300)
2747	Salem Housing Authority	11,021	0.02213681%	10,269	0.02139457%	(9,239)	(23,882)



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Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
2749	Black Butte Ranch Police	1,997	0.00401165%	2,007	0.00418129%	(1,674)	(4,667)
2752	Mist-Birkenfeld Rural Fire Protection District	813	0.00163323%	768	0.00160074%	(682)	(1,787)
2753	Linn-Benton Housing Authority	5,590	0.01122803%	5,145	0.01071892%	(4,686)	(11,965)
2754	Western Lane Ambulance District	6,564	0.01318378%	7,296	0.01519985%	(5,502)	(16,967)
2757	City of Stayton	4,719	0.00947858%	4,165	0.00867683%	(3,956)	(9,686)
2758	Mohawk Valley Rural Fire District	485	0.00097390%	620	0.00129126%	(406)	(1,441)
2760	Knappa Svensen Burnside Rural Fire Protection District	783	0.00157285%	793	0.00165213%	(656)	(1,844)
2761	Clackamas River Water	14,924	0.02997652%	14,164	0.02950930%	(12,510)	(32,940)
2763	Junction City Fire Department	1,223	0.00245594%	1,594	0.00332187%	(1,025)	(3,708)
2765	Green Sanitary	1,542	0.00309699%	1,453	0.00302707%	(1,293)	(3,379)
2766	Southwest Lincoln County Water District	1,486	0.00298420%	1,263	0.00263041%	(1,245)	(2,936)
2767	Springfield Utility Board	397	0.00079704%	-	0.00000000%	(333)	0
2768	Lake County Library District	667	0.00134055%	792	0.00165105%	(559)	(1,843)
2771	Harbor Water PUD	1,797	0.00360904%	1,888	0.00393334%	(1,506)	(4,391)
2772	Umatilla County Soil & Water District	184	0.00037027%	254	0.00052850%	(155)	(590)
2773	Housing Authority of Jackson County	13,895	0.02791017%	14,906	0.03105472%	(11,648)	(34,665)
2774	Oregon Trail Library District	678	0.00136269%	848	0.00176685%	(569)	(1,972)
2776	Rainier Cemetery District	211	0.00042285%	199	0.00041548%	(176)	(484)
2777	City of Newberg	22,751	0.04569772%	23,908	0.04981126%	(19,072)	(55,603)
2778	Mulino Water District 23	336	0.00067570%	406	0.00084568%	(282)	(944)
2779	Brownsville Rural Fire Protection District	469	0.00094154%	484	0.00100900%	(393)	(1,126)
2780	Nehalem Bay Health District	94	0.00018951%	-	0.00000000%	(79)	0
2781	North Bend Coos-Curry Housing Authority	2,160	0.00433817%	2,229	0.00464345%	(1,810)	(5,183)
2782	Millington Rural Fire Protection District	316	0.00063412%	184	0.00038389%	(265)	(429)
2783	Tillamook Fire District	1,428	0.00286853%	1,412	0.00294111%	(1,197)	(3,283)
2784	Eisenschmidt Pool	937	0.00188225%	1,055	0.00219845%	(786)	(2,454)
2785	Fern Ridge Community Library	943	0.00189435%	1,004	0.00209084%	(791)	(2,334)
2786	Seal Rock Rural Fire Protection District	266	0.00053393%	436	0.00090789%	(223)	(1,013)
2788	Port of Hood River	6,170	0.01239343%	5,949	0.01239358%	(5,172)	(13,835)
2789	Farmers Irrigation District	2,369	0.00475795%	2,311	0.00481517%	(1,986)	(5,375)
2790	Silver Falls Library District	2,511	0.00504334%	2,291	0.00477360%	(2,105)	(5,329)
2792	North Wasco County Parks And Recreation District	1,523	0.00305916%	1,292	0.00269151%	(1,277)	(3,004)
2793	North Lincoln Fire & Rescue District 1	2,310	0.00463978%	4,437	0.00924486%	(1,936)	(10,320)
2794	Siuslaw Rural Fire Protection District 1	2,918	0.00580646%	3,706	0.00772115%	(2,446)	(8,619)
2796	West Side Rural Fire Protection District	701	0.00140822%	687	0.00143121%	(588)	(1,598)
2797	Vernonia Fire	542	0.00108819%	620	0.00129141%	(454)	(1,442)
2798	Fairview Water District	263	0.00052899%	278	0.00057892%	(221)	(646)
2799	Sublimity Fire District	511	0.00102632%	510	0.00106182%	(428)	(1,185)
2801	Coburg Rural Fire Protection District	688	0.00138102%	1,123	0.00234062%	(576)	(2,613)
2802	Rural Road Assessment District 3	997	0.00200347%	994	0.00206990%	(836)	(2,311)
2803	Southwestern Polk County Rural Fire Protection District	183	0.00036756%	23	0.00004754%	(153)	(53)
2804	Aurora Rural Fire Protection District	1,376	0.00276426%	942	0.00196361%	(1,154)	(2,192)
2806	Multnomah County Rural Fire Protection District 14	264	0.00053100%	73	0.00015184%	(222)	(169)
2809	Juntura Road District 4	-	0.00000000%	5	0.00001056%	0	(12)
2810	Sutherlin Water Control District	265	0.00053315%	338	0.00070486%	(223)	(787)
2811	Mid-Columbia Center For Living	30,128	0.06051573%	28,762	0.05992437%	(25,256)	(66,892)
2816	Odell Sanitary District	1,107	0.00222261%	1,117	0.00232673%	(928)	(2,597)
2817	Wickiup Water District	424	0.00085133%	340	0.00070786%	(355)	(790)
2818	Netarts Water District	763	0.00153348%	733	0.00152613%	(640)	(1,704)
2819	Harrisburg Fire and Rescue	632	0.00126876%	670	0.00139585%	(530)	(1,558)
2820	Central Oregon Coast Fire & Rescue District	270	0.00054291%	970	0.00202169%	(227)	(2,257)
2821	Tillamook County Soil And Water Conservation District	1,176	0.00236207%	818	0.00170357%	(986)	(1,902)
2822	Deschutes County Rural Fire Protection District 2	639	0.00128260%	636	0.00132424%	(535)	(1,478)
2823	Lyons Fire District	-	0.00000000%	107	0.00022241%	0	(248)
2824	Glide Fire Department	320	0.00064191%	416	0.00086635%	(268)	(967)
2825	Northern Oregon Corrections	13,771	0.02766018%	13,581	0.02829462%	(11,544)	(31,584)
2826	Wasco County Soil-Water Conservation District	1,755	0.00352524%	1,658	0.00345342%	(1,471)	(3,855)
2828	Deschutes Public Library District	21,398	0.04298117%	20,521	0.04275475%	(17,938)	(47,726)
2829	Hubbard Rural Fire Protection District	428	0.00085903%	156	0.00032599%	(359)	(364)
2830	Netarts-Oceanside Rural Fire Protection District	596	0.00119778%	446	0.00093008%	(500)	(1,038)
2833	Boardman Rural Fire Protection District	2,096	0.00420982%	2,535	0.00528190%	(1,757)	(5,896)
2834	Crescent Rural Fire Protection District	970	0.00194751%	830	0.00173010%	(813)	(1,931)
2835	North Clackamas County Water Commission	1,259	0.00252865%	1,357	0.00282696%	(1,055)	(3,156)
2837	NORCOM	6,018	0.01208866%	6,007	0.01251477%	(5,045)	(13,970)
2838	High Desert Parks & Recreation District	121	0.00024234%	119	0.00024784%	(101)	(277)
2839	North Morrow Vector Control District	663	0.00133143%	649	0.00135137%	(556)	(1,508)
2840	Cannon Beach Rural Fire Protection District	580	0.00116423%	734	0.00152913%	(486)	(1,707)
2841	Jefferson County Soil & Water Conservation District	1,098	0.00220576%	1,029	0.00214391%	(921)	(2,393)
2842	Tualatin Valley Water District	48,891	0.09820267%	48,178	0.10037442%	(40,984)	(112,045)
2843	Yachats Rural Fire Protection District	1,361	0.00273280%	1,535	0.00319868%	(1,141)	(3,571)
2844	Crook County Rural Fire Protection District 1	8,176	0.01642332%	8,166	0.01701411%	(6,854)	(18,992)
2845	Sunrise Water Authority	6,848	0.01375437%	6,779	0.01412413%	(5,740)	(15,766)
2846	Jefferson County Library District	999	0.00200643%	946	0.00197071%	(837)	(2,200)
2847	Sweet Home Fire and Ambulance District	4,465	0.00896866%	4,559	0.00949750%	(3,743)	(10,602)
2849	Lebanon Aquatic District	968	0.00194432%	985	0.00205288%	(811)	(2,292)
2850	Lake County 4-H & Extension Service	-	0.00000000%	-	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	367	0.00073752%	328	0.00068345%	(308)	(763)
2852	Ochoco Irrigation District	2,289	0.00459776%	2,148	0.00447621%	(1,919)	(4,997)
2853	Mill City Rural Fire Protection District	254	0.00051113%	259	0.00053886%	(213)	(602)
2855	Harney Hospital	44,285	0.08895088%	43,336	0.09028646%	(37,123)	(100,784)
2857	Sunriver Service District	8,368	0.01680758%	8,592	0.01790059%	(7,014)	(19,982)
2858	Nesika Beach-Ophir Water District	323	0.00064957%	394	0.00081989%	(271)	(915)
2859	South Lane County Fire and Rescue	8,883	0.01784170%	10,162	0.02117202%	(7,446)	(23,634)
2860	Coos County Airport District	3,362	0.00675245%	3,220	0.00670925%	(2,818)	(7,489)
2861	Mt Angel Fire District	343	0.00066992%	320	0.00066692%	(288)	(744)
2864	Tri-City Water and Sanitary Authority	1,792	0.00359878%	1,754	0.00365518%	(1,502)	(4,080)
2865	Tri-County Cooperative Weed Management Area	408	0.00082024%	629	0.00131085%	(342)	(1,463)
2867	West Multnomah Soil And Water Conservation District	2,942	0.00590863%	3,141	0.00654347%	(2,466)	(7,304)
2869	Nehalem Bay Fire & Rescue	1,010	0.00202820%	1,171	0.00243881%	(846)	(2,722)
2870	Clackamas River Water Providers	786	0.00157789%	838	0.00174691%	(659)	(1,950)
2873	Mosier Fire District	202	0.00040634%	209	0.00043514%	(170)	(486)
2874	Umatilla-Morrow Radio and Data District	1,051	0.00211104%	927	0.00193165%	(881)	(2,156)
2876	Oregon Municipal Electric Utilities Association	323	0.00064890%	215	0.00044708%	(271)	(499)
2877	Mid-Columbia Fire And Rescue V1-801	8,779	0.01763315%	8,915	0.01857422%	(7,359)	(20,734)
2878	Yamhill Fire Protection District	327	0.00065609%	308	0.00064272%	(274)	(717)



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Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
2879	LaGrande Rural Fire Protection District	364	0.00073039%	326	0.00067938%	(305)	(758)
2880	Oregon Health & Science University	1,656,373	3.32701917%	1,502,035	3.12937551%	(1,388,501)	(3,493,232)
2881	Lake Chinook Fire and Rescue District	174	0.00034856%	135	0.00028216%	(145)	(315)
2883	Lane Fire Authority	13,223	0.02656076%	14,690	0.03060597%	(11,085)	(34,165)
2884	North Central Public Health District	5,133	0.01031073%	5,197	0.01082807%	(4,303)	(12,087)
2885	Siletz Rural Fire Protection District	419	0.00084187%	316	0.00065847%	(351)	(735)
2886	Idanha-Detroit Rural Fire Protection District	858	0.00172424%	1,498	0.00312139%	(720)	(3,484)
2887	Umatilla County Fire District #1	14,169	0.02846013%	14,958	0.03116369%	(11,878)	(34,787)
2888	Oak Lodge Water Services District	13,910	0.02793934%	14,578	0.03037113%	(11,660)	(33,902)
2889	Mid-Valley Behavioral Care Network	-	0.00000000%	1,335	0.00278162%	0	(3,105)
2900	Clatsop Community College	27,034	0.05430037%	26,885	0.05601283%	(22,662)	(62,526)
2901	Blue Mountain Community College	52,646	0.10574502%	52,511	0.10940275%	(44,132)	(122,123)
2902	Treasure Valley Community College	42,139	0.08464059%	38,135	0.07945034%	(35,324)	(88,688)
2903	Umpqua Community College	56,599	0.11368653%	51,701	0.10771440%	(47,446)	(120,238)
2904	Lane Community College	232,255	0.46651118%	213,703	0.44523433%	(194,694)	(497,002)
2905	Mt Hood Community College	199,890	0.40150213%	200,094	0.41688085%	(167,563)	(465,352)
2906	Klamath Community College	28,706	0.05765896%	30,265	0.06305484%	(24,063)	(70,386)
2908	Clackamas Community College	137,187	0.27556233%	137,054	0.28554103%	(115,001)	(318,741)
2910	Linn-Benton Community College	131,619	0.26437231%	129,399	0.26959274%	(110,333)	(300,939)
2918	Portland Community College	644,486	1.29452634%	607,429	1.26553093%	(540,259)	(1,412,676)
2919	Chemeketa Community College	233,760	0.46953425%	228,540	0.47614657%	(195,956)	(531,509)
2922	Rogue Community College	102,551	0.20598489%	95,836	0.19966668%	(85,966)	(222,882)
2995	Oregon Coast Community College	10,221	0.02053072%	12,470	0.02597925%	(8,568)	(29,000)
2996	Columbia Gorge Community College	23,307	0.04681413%	21,173	0.04411323%	(19,537)	(49,242)
2997	Tillamook Bay Community College	8,843	0.01776138%	9,143	0.01904789%	(7,413)	(21,263)
2998	Southwestern Community College	51,569	0.10358230%	45,664	0.09513756%	(43,229)	(106,199)
2999	Central Oregon Community College	110,126	0.22120050%	109,071	0.22724131%	(92,316)	(253,663)
3003	Baker School District 5J	45,974	0.09234427%	45,932	0.09569636%	(38,539)	(106,823)
3008	Huntington School District 16J	2,725	0.00547254%	3,133	0.00652722%	(2,284)	(7,286)
3016	Burnt River High School	2,148	0.00431485%	1,331	0.00277200%	(1,801)	(3,094)
3027	Pine-Eagle School District 61	6,049	0.01214996%	5,357	0.01116021%	(5,071)	(12,458)
3037	Alsea School	5,437	0.01092015%	5,175	0.01078124%	(4,557)	(12,035)
3039	Corvallis School District 509J	169,479	0.34041752%	165,544	0.34489908%	(142,070)	(385,001)
3043	Philomath School District 17J	33,848	0.06798734%	35,133	0.07319678%	(28,374)	(81,707)
3075	West Linn School District	260,038	0.52231769%	241,790	0.50375187%	(217,984)	(562,324)
3116	Colton School District 53	14,461	0.02904562%	14,696	0.03061843%	(12,122)	(34,178)
3122	Oregon City School District 62	201,590	0.40491730%	193,443	0.40302417%	(168,989)	(449,884)
3160	Gladstone School District 115	44,120	0.08862020%	48,164	0.10034650%	(36,985)	(112,014)
3179	Clatsop County School District 1C	48,868	0.09815743%	48,195	0.10041152%	(40,965)	(112,087)
3186	Jewell School District 8	7,679	0.01542349%	8,331	0.01735782%	(6,437)	(19,376)
3187	Seaside Schools	44,906	0.09019815%	43,930	0.09152580%	(37,643)	(102,168)
3195	Warrenton-Hammond School District	25,300	0.05081841%	26,733	0.05569667%	(21,209)	(62,173)
3230	Vernonia School District	14,694	0.02951440%	14,579	0.03037505%	(12,318)	(33,907)
3241	Coquille School District 8	23,655	0.04751409%	25,238	0.05258247%	(19,830)	(58,696)
3242	Coos Bay School District 9	64,777	0.13011306%	65,406	0.13626745%	(54,301)	(152,111)
3245	North Bend Public Schools	50,238	0.10090948%	51,566	0.10743460%	(42,114)	(119,926)
3252	Powers School District	4,056	0.00814599%	3,905	0.00813525%	(3,400)	(9,081)
3257	Myrtle Point School District 41	15,809	0.03175463%	15,038	0.03132975%	(13,253)	(34,973)
3264	Bandon School District	16,873	0.03389079%	16,352	0.03406744%	(14,144)	(38,029)
3274	Crook County School District	71,049	0.14271016%	75,496	0.15729111%	(59,559)	(175,580)
3275	Port Orford-Langlois School District 2CJ	7,599	0.01526278%	6,171	0.01285681%	(6,370)	(14,352)
3283	Brookings-Harbor School District 17C	38,846	0.07802691%	37,945	0.07905466%	(32,564)	(88,246)
3288	Central Curry School District 1	11,150	0.02239513%	11,439	0.02383237%	(9,346)	(26,603)
3291	Bend-La Pine Public Schools	433,280	0.87029331%	429,920	0.89570468%	(363,209)	(999,849)
3296	Sisters School District	28,335	0.05691412%	27,840	0.05800304%	(23,753)	(64,747)
3307	Oakland School District	12,895	0.02590142%	11,758	0.02449765%	(10,810)	(27,346)
3310	Roseburg Public Schools	134,133	0.26942259%	130,671	0.27224383%	(112,441)	(303,898)
3316	Glide School District 12	18,149	0.03645497%	17,975	0.03745033%	(15,214)	(41,805)
3318	Days Creek School District 15	5,484	0.01101437%	5,302	0.01104635%	(4,597)	(12,331)
3319	South Umpqua School District	32,142	0.06456119%	30,695	0.06395113%	(26,944)	(71,387)
3320	Camas Valley School District 21	5,707	0.01146372%	5,863	0.01221459%	(4,784)	(13,635)
3321	North Douglas School District 22	7,729	0.01552360%	7,685	0.01601211%	(6,479)	(17,874)
3324	Yoncalla School District 32	6,124	0.01230027%	6,261	0.01304450%	(5,133)	(14,561)
3325	Elkton School District 34	5,878	0.01180663%	6,077	0.01266076%	(4,927)	(14,133)
3335	Riddle School District	9,767	0.01961868%	9,295	0.01936453%	(8,188)	(21,616)
3338	Glendale 77	7,394	0.01485147%	7,622	0.01588073%	(6,198)	(17,727)
3349	Winston-Dillard Schools	26,951	0.05413458%	26,357	0.05491342%	(22,593)	(61,298)
3353	Sutherlin School District 130	34,694	0.06968770%	33,925	0.07089009%	(29,084)	(78,898)
3361	Arlington Public Schools	5,149	0.01034265%	4,860	0.01012517%	(4,316)	(11,302)
3364	Condon Admin School District 25J	3,561	0.00715228%	3,401	0.00708622%	(2,985)	(7,910)
3370	Prairie City School District 4	4,221	0.00847747%	4,766	0.00992947%	(3,538)	(11,084)
3372	Monument School District 8	2,552	0.00512659%	2,240	0.00466733%	(2,140)	(5,210)
3375	Dayville School District 16J	2,625	0.00527172%	2,579	0.00537361%	(2,200)	(5,998)
3376	Long Creek Schools	1,967	0.00395173%	1,563	0.00325616%	(1,649)	(3,635)
3394	Crane Elementary School	1,404	0.00282092%	1,930	0.00402124%	(1,177)	(4,489)
3395	Pine Creek School	176	0.00035334%	176	0.00036579%	(147)	(408)
3396	Diamond School District 7	198	0.00039670%	212	0.00044171%	(166)	(493)
3397	Suntex School District	441	0.00088488%	522	0.00108713%	(369)	(1,214)
3398	Drewsey School	216	0.00043479%	213	0.00044314%	(181)	(495)
3399	Frenchglen School District	506	0.00101686%	377	0.00078478%	(424)	(876)
3405	Fields-Trout Creek 33	622	0.00124848%	603	0.00125576%	(521)	(1,402)
3407	Crane Union High School	2,849	0.00572239%	2,891	0.00602268%	(2,388)	(6,723)
3409	Hood River County School District	110,539	0.22203091%	114,908	0.23940151%	(92,663)	(267,237)
3414	Phoenix-Talent School District	57,132	0.11475678%	55,093	0.11478135%	(47,893)	(128,127)
3415	Ashland Public Schools	70,957	0.14252495%	71,809	0.14960826%	(59,481)	(167,003)
3416	Central Point School District 6	105,623	0.21215608%	110,959	0.23117419%	(88,541)	(258,053)
3417	Eagle Point School District 9	90,839	0.18246007%	87,615	0.18254002%	(76,148)	(203,764)
3424	Rogue River School District	19,138	0.03844079%	18,845	0.03926122%	(16,043)	(43,826)
3432	Prospect School District	5,939	0.01192984%	5,550	0.01156211%	(4,979)	(12,906)
3439	Butte Falls School District	5,623	0.01129522%	5,567	0.01159823%	(4,714)	(12,947)
3440	Pinehurst School	559	0.00112368%	549	0.00114284%	(469)	(1,276)
3445	Culver School District 4	17,541	0.03523261%	16,608	0.03460148%	(14,704)	(38,625)
3446	Ashwood School	150	0.00030200%	179	0.00037293%	(126)	(416)
3447	Madras School District	86,088	0.17291765%	84,291	0.17561353%	(72,166)	(196,032)
3451	Black Butte School District	701	0.00140764%	807	0.00168159%	(587)	(1,877)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
3454	Grants Pass School District	165,302	0.33202907%	163,008	0.33961446%	(138,569)	(379,102)
3456	Klamath County School District	157,332	0.31602022%	165,113	0.34400073%	(131,888)	(383,998)
3457	Klamath Falls City Schools	82,510	0.16573184%	76,234	0.15882674%	(69,167)	(177,294)
3461	Lake County School District 7	19,784	0.03973812%	19,409	0.04043730%	(16,584)	(45,139)
3462	Paisley School District	4,060	0.00815404%	4,319	0.00899814%	(3,403)	(10,044)
3463	North Lake School District 14	6,232	0.01251764%	6,082	0.01267159%	(5,224)	(14,145)
3464	Plush School District	465	0.00093365%	445	0.00092756%	(390)	(1,035)
3465	Adel School District 21	429	0.00086180%	440	0.00091604%	(360)	(1,023)
3470	Pleasant Hill School District	20,514	0.04120545%	20,705	0.04313750%	(17,197)	(48,153)
3473	Eugene School District 4J	446,374	0.89659388%	444,156	0.92536468%	(374,185)	(1,032,958)
3487	Springfield School District 19	299,537	0.60165595%	264,070	0.55016995%	(251,096)	(614,139)
3494	Fern Ridge School District	29,413	0.05908003%	33,695	0.07020104%	(24,557)	(78,363)
3498	Mapleton School District	6,163	0.01237870%	5,689	0.01185295%	(5,166)	(13,231)
3502	Creswell School District 40	29,267	0.05878699%	29,200	0.06212803%	(24,534)	(69,352)
3506	South Lane School District	76,207	0.15307091%	76,885	0.16018428%	(63,883)	(178,809)
3510	Bethel School District	139,697	0.28059858%	132,385	0.27581501%	(117,105)	(307,884)
3517	Crow-Applegate-Lorane District 66	9,318	0.01871679%	9,773	0.02036128%	(7,811)	(22,729)
3519	McKenzie School District	7,134	0.01432861%	6,741	0.01404382%	(5,980)	(15,677)
3520	Junction City School District 69	38,366	0.07706348%	37,523	0.07817685%	(32,162)	(87,267)
3522	Lowell School District	8,430	0.01693248%	9,588	0.01997655%	(7,067)	(22,299)
3524	Oakridge School District	14,156	0.02843310%	14,634	0.03048903%	(11,866)	(34,034)
3527	Marcola School District 79	6,708	0.01347300%	7,489	0.01560253%	(5,623)	(17,417)
3533	Triangle Lake Schools	7,361	0.01478489%	7,788	0.01622506%	(6,170)	(18,112)
3537	Siuslaw School District 97J	36,327	0.07296789%	33,530	0.06985816%	(30,452)	(77,981)
3579	Lincoln County School District	109,923	0.22079277%	110,286	0.22977161%	(92,146)	(256,487)
3615	Central Linn School District 552C	17,920	0.03599371%	15,419	0.03212385%	(15,022)	(35,859)
3618	Sweet Home School District 55	52,859	0.10617334%	52,106	0.10855785%	(44,310)	(121,180)
3647	Scio School District 95C	17,606	0.03536375%	14,886	0.03101324%	(14,759)	(34,619)
3665	Santiam Canyon School District	14,146	0.02841387%	13,841	0.02883646%	(11,858)	(32,189)
3684	Ontario School District 8C	62,741	0.12602338%	62,806	0.13085211%	(52,595)	(146,066)
3687	Juntura Grade School	337	0.00067690%	404	0.00084252%	(282)	(940)
3694	Nyssa School District 26	29,711	0.05967731%	29,339	0.06112601%	(24,906)	(68,233)
3696	Annex Elementary School	1,395	0.00280268%	2,217	0.00461866%	(1,170)	(5,156)
3707	Adrian School District 61	8,140	0.01634974%	7,685	0.01601130%	(6,823)	(17,873)
3709	Harper School District 66	4,090	0.00821500%	3,843	0.00800556%	(3,428)	(8,936)
3712	W W Jones School	478	0.00096390%	463	0.00096390%	(401)	(1,076)
3729	Jefferson School District 14CJ	24,396	0.04900218%	23,630	0.04923136%	(20,451)	(54,956)
3730	North Marion School District 15	48,007	0.09642835%	60,891	0.12686094%	(40,243)	(141,611)
3735	Salem-Keizer Public Schools	1,155,823	2.32160461%	1,120,914	2.33533957%	(968,900)	(2,606,873)
3750	St Paul School District	8,186	0.01644350%	7,650	0.01593719%	(6,863)	(17,790)
3780	Mt Angel School District 91	20,303	0.04078177%	24,154	0.05032277%	(17,020)	(56,174)
3786	Woodburn School District	149,433	0.03015331%	144,373	0.030079080%	(125,266)	(335,764)
3809	Morrow County Schools	55,465	0.11140699%	54,528	0.11360462%	(46,495)	(126,814)
3818	Portland Public Schools	1,575,420	3.16441448%	1,533,205	3.19431476%	(1,320,639)	(3,565,722)
3820	Parkrose School District	81,674	0.16405089%	81,469	0.16873397%	(68,465)	(189,469)
3824	Reynolds School District	311,106	0.62489211%	290,536	0.60530942%	(260,793)	(675,690)
3842	Corbett School District 39	27,877	0.05599488%	26,439	0.05508308%	(23,369)	(61,468)
3843	David Douglas School District	363,143	0.72941507%	353,143	0.73574666%	(304,415)	(821,293)
3847	Riverdale School	22,296	0.04478394%	22,489	0.04685399%	(18,690)	(52,302)
3850	Dallas School District	74,026	0.14869076%	76,512	0.15940735%	(62,055)	(177,942)
3859	Central School District 13J	81,678	0.16405953%	79,594	0.16582715%	(68,469)	(185,108)
3865	Perrydale School District 21	7,289	0.01464155%	7,738	0.01612072%	(6,111)	(17,995)
3887	Falls City School District	5,159	0.01036231%	5,768	0.01201694%	(4,325)	(13,414)
3902	Tillamook Public Schools	50,119	0.01006690%	49,263	0.01026359%	(42,013)	(114,570)
3920	Neah-Kah-Nie School District	26,945	0.05412130%	27,541	0.05737878%	(22,587)	(64,050)
3927	Echo School District	8,245	0.01656068%	8,577	0.01786950%	(6,911)	(19,947)
3928	Umatilla School District 6R	28,360	0.05696520%	23,717	0.04941152%	(23,774)	(55,157)
3931	Pendleton School District 16R	80,347	0.16138729%	74,661	0.15554975%	(67,354)	(173,636)
3935	Athens-Weston School District 29Rj	14,173	0.02846807%	13,781	0.02871183%	(11,881)	(32,050)
3942	Stanfield School District	12,273	0.02465129%	11,510	0.02398077%	(10,288)	(26,769)
3944	Ukiah School	1,897	0.00380960%	2,083	0.00433927%	(1,590)	(4,844)
3957	Helix School District	4,528	0.00909542%	4,323	0.00900756%	(3,796)	(10,055)
3958	Pilot Rock School District 2R	8,929	0.01793434%	8,362	0.01742217%	(7,485)	(19,448)
3965	La Grande Public Schools	48,373	0.09716367%	45,536	0.09487028%	(40,550)	(105,901)
3966	Union County School District	8,499	0.01707186%	8,688	0.01810087%	(7,125)	(20,205)
3967	North Powder School District	6,813	0.01368569%	7,163	0.01492286%	(5,712)	(16,658)
3969	Imbler School District	8,369	0.01681009%	8,376	0.01745022%	(7,016)	(19,479)
3970	Cove School District	7,183	0.01442816%	7,097	0.01478660%	(6,021)	(16,506)
3973	Elgin School District 23	8,780	0.01763469%	9,789	0.02039447%	(7,360)	(22,766)
3986	Joseph School District 6	7,838	0.01574436%	7,394	0.01540417%	(6,571)	(17,195)
3990	Wallowa School	5,706	0.01146081%	4,556	0.00949147%	(4,783)	(10,595)
3993	Enterprise School District 21	9,113	0.01830392%	9,407	0.01959950%	(7,639)	(21,878)
4003	Troy School District 54	229	0.00045991%	225	0.00046777%	(192)	(522)
4012	Dufur Schools	8,803	0.01768097%	8,988	0.01872652%	(7,379)	(20,904)
4034	Gaston Public Schools	14,775	0.02967748%	14,290	0.02977285%	(12,386)	(33,235)
4035	Banks School District	22,197	0.04458529%	23,168	0.04826805%	(18,607)	(53,880)
4062	Beaverton School District	1,214,042	2.43854589%	1,219,250	2.54021454%	(1,017,705)	(2,835,569)
4109	Spray School District 1	1,658	0.00333105%	1,740	0.00362439%	(1,390)	(4,046)
4114	Fossil School District 21J	6,789	0.01363690%	3,527	0.00734851%	(5,691)	(8,203)
4135	Newberg School District 29Jt	140,126	0.28145857%	132,753	0.27658060%	(117,464)	(308,739)
4142	McMinnville Schools	161,593	0.32457775%	172,087	0.35852999%	(135,460)	(400,217)
4144	Sheridan School District 48J	19,902	0.03997588%	19,158	0.03991427%	(16,684)	(44,555)
4166	Yamhill-Carlton School District 1	23,360	0.04692226%	22,289	0.04643797%	(19,583)	(51,837)
4219	Grant County Education Service District	2,992	0.00601077%	2,637	0.00549482%	(2,509)	(6,134)
4220	Jefferson County Education Service District	4,581	0.00920161%	4,538	0.00945549%	(3,840)	(10,555)
4223	InterMountain Education Service District	46,353	0.09310526%	48,114	0.10024168%	(38,857)	(111,897)
4224	Wallowa County Region 18	4,961	0.00996451%	4,918	0.01024528%	(4,159)	(11,437)
4226	North Central Education Service District	3,183	0.00639295%	2,820	0.00587440%	(2,668)	(6,557)
4232	South Coast Education Service District Region 7	21,436	0.04305673%	24,056	0.05011882%	(17,969)	(55,946)
4237	Douglas Education Service District	46,427	0.09325436%	45,211	0.09419465%	(38,919)	(105,147)
4238	Multnomah Education Service District	101,648	0.20417249%	104,276	0.21725176%	(85,210)	(242,512)
4252	High Desert Education Service District	54,589	0.10964929%	55,482	0.11559328%	(45,761)	(129,033)
4254	Willamette Education Service District	75,287	0.15122282%	75,106	0.15647756%	(63,111)	(174,671)
4258	Hermiston School District 8R	115,818	0.23263411%	119,964	0.24993678%	(97,088)	(278,997)
4259	Clackamas Education Service District	68,669	0.13792951%	69,154	0.14407715%	(57,564)	(160,829)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
4260	Greater Albany School District 8J	232,662	0.46732820%	232,458	0.48430769%	(195,035)	(540,619)
4268	Lake Oswego School District	191,070	0.38378663%	183,482	0.38226977%	(160,170)	(426,717)
4270	Silver Falls School District	92,235	0.18526380%	89,997	0.18750267%	(77,318)	(209,304)
4271	Malheur Education Service District Region 14	10,289	0.02066614%	11,792	0.02456863%	(8,625)	(27,425)
4272	Linn-Benton-Lincoln Education Service District	58,082	0.11666368%	56,577	0.11787432%	(48,689)	(131,580)
4273	Double O School District	215	0.00043268%	223	0.00046508%	(181)	(519)
4276	Lane County Education Service District	38,167	0.07666350%	38,085	0.07934686%	(31,995)	(88,573)
4277	Mitchell School	2,527	0.00507479%	2,283	0.00475669%	(2,118)	(5,310)
4279	St Helens School District 502	75,811	0.15227427%	72,162	0.15034452%	(63,550)	(167,825)
4280	Northwest Regional Education Service District	127,330	0.25575725%	125,541	0.26155545%	(106,738)	(291,967)
4286	Southern Oregon Education Service District	56,402	0.11328957%	60,019	0.12504580%	(47,280)	(139,585)
4288	Medford School District 549C	297,548	0.59765938%	286,526	0.59695606%	(249,428)	(666,365)
4291	Dayton Public Schools	24,737	0.04968639%	24,069	0.05014561%	(20,736)	(55,976)
4293	Lake County Education Service District	2,445	0.00491133%	2,592	0.00539959%	(2,050)	(6,027)
4294	Harney Education Service District Region XVII	5,138	0.01031941%	4,919	0.01024836%	(4,307)	(11,440)
4295	Wasco County Education Service District	7,590	0.01524522%	9,269	0.01931034%	(6,362)	(21,556)
4306	Amity School District	19,186	0.03853805%	17,465	0.03638783%	(16,084)	(40,619)
4309	Scappoose School District	50,282	0.10099768%	48,562	0.10117491%	(42,150)	(112,939)
4311	Reedmond School District 2J	168,037	0.33752220%	169,975	0.35412999%	(140,862)	(395,305)
4312	Reedsport School District	13,487	0.02709050%	14,307	0.02980840%	(11,306)	(33,274)
4313	Forest Grove School District	163,281	0.32796934%	163,563	0.34077149%	(136,875)	(380,393)
4314	Willamina School District 30J	21,158	0.04249830%	20,528	0.04276829%	(17,736)	(47,741)
4315	John Day School District	17,013	0.03417344%	15,332	0.03194224%	(14,262)	(35,656)
4316	Tigard-Tualatin School District 23J	325,946	0.65470073%	324,424	0.67591209%	(273,233)	(754,501)
4317	Sherwood School District 88J	125,128	0.25133468%	124,591	0.25957615%	(104,892)	(289,757)
4320	Rainier School District 13	22,708	0.04561105%	21,490	0.04477275%	(19,035)	(49,979)
4321	North Clackamas School District 12	457,312	0.91856556%	452,500	0.94274950%	(383,355)	(1,052,364)
4323	Estacada School District 108	46,336	0.09307031%	45,443	0.09467746%	(38,842)	(105,686)
4324	Centennial School District 28	177,001	0.35552680%	173,155	0.36075452%	(148,376)	(402,700)
4326	Harney County School District 3	21,482	0.04314943%	19,759	0.04116693%	(18,008)	(45,953)
4327	Jordan Valley School District 3	2,581	0.00518480%	2,490	0.00518770%	(2,164)	(5,791)
4329	Gervais School District 1	27,959	0.05615976%	27,370	0.05702295%	(23,438)	(63,653)
4330	Vale School District 84	25,578	0.05137542%	24,824	0.05171935%	(21,441)	(57,733)
4331	Molalla River School District	58,677	0.11786042%	48,769	0.10160676%	(49,188)	(113,421)
4332	Gresham-Barlow School District 10	286,498	0.57546495%	280,479	0.58435618%	(240,165)	(652,300)
4333	Canby School District	124,272	0.24961496%	121,614	0.25337397%	(104,175)	(282,834)
4334	Cascade School District 5	53,607	0.10767550%	53,862	0.11221720%	(44,937)	(125,265)
4335	Milton-Freewater Unified School District 7	40,571	0.08149095%	41,492	0.08644635%	(34,009)	(96,498)
4336	Nestucca Valley School District 101	14,391	0.02890546%	14,569	0.03035325%	(12,063)	(33,882)
4337	Sherman County School District	5,797	0.01164417%	5,454	0.01136216%	(4,860)	(12,683)
4338	Three Rivers U J School District	120,901	0.24284476%	131,424	0.27381244%	(101,349)	(305,649)
4339	Lebanon Community School District	93,595	0.18799718%	90,743	0.18905658%	(78,459)	(211,038)
4340	Monroe School District 1J	11,295	0.02268827%	10,115	0.02107304%	(9,469)	(23,523)
4341	Hillsboro School District 1J	586,662	1.17837875%	580,740	1.20992719%	(491,786)	(1,350,607)
4342	North Santiam School District 29J	53,596	0.10765401%	51,542	0.10738364%	(44,928)	(119,869)
4343	Harrisburg School District 7	20,360	0.04089636%	21,098	0.04395691%	(17,068)	(49,068)
4344	South Wasco County School District 1	7,506	0.01507708%	7,831	0.01631602%	(6,292)	(18,213)
4345	Oregon Trail School District 46	102,923	0.20673356%	94,112	0.19607448%	(86,278)	(218,872)
4346	Knappa School District 4	12,661	0.02543074%	13,047	0.02718291%	(10,613)	(30,344)
4347	Clatskanie School District 6J	19,034	0.03823248%	19,484	0.04059332%	(15,956)	(45,313)
4348	Lourdes Charter School	813	0.00163297%	719	0.00149706%	(682)	(1,671)
4350	Ridgeline Montessori	3,827	0.00768724%	3,740	0.00779255%	(3,208)	(8,699)
4351	The Village School	897	0.00180107%	789	0.00164478%	(752)	(1,836)
4352	Armadillo Technical Institute	1,618	0.00325046%	1,597	0.00332635%	(1,357)	(3,713)
4354	Opal Charter School	943	0.00189429%	892	0.00185931%	(791)	(2,075)
4355	Three Rivers Charter School	3,435	0.00690042%	3,027	0.00630627%	(2,880)	(7,040)
4360	Luckiamute Valley Charter School	3,753	0.00753874%	3,913	0.00815173%	(3,146)	(9,100)
4362	Kings Valley Charter School	212	0.00042615%	255	0.00053223%	(178)	(594)
4363	Multisensory Learning Academy	6,990	0.01404009%	7,555	0.01574008%	(5,860)	(17,570)
4365	Mitch Charter School	3,805	0.00764295%	3,844	0.00800968%	(3,190)	(8,941)
4366	Sand Ridge Charter School	4,659	0.00935895%	4,385	0.00913631%	(3,906)	(10,199)
4367	Arthur Academy Charter School	13,427	0.02696876%	15,702	0.03271302%	(11,255)	(36,517)
4369	Trillium Charter School	5,301	0.01064838%	3,076	0.00640761%	(4,444)	(7,153)
4370	Howard Street Charter School, Inc.	1,596	0.00320547%	1,583	0.00329712%	(1,338)	(3,680)
4371	The Lighthouse School	3,299	0.00662681%	2,932	0.00610899%	(2,766)	(6,819)
4373	Sheridan Japanese School Foundation	1,435	0.00288331%	1,196	0.00249246%	(1,203)	(2,782)
4374	Ione School District	6,595	0.01324745%	5,963	0.01242298%	(5,529)	(13,867)
4375	Eddyville Charter School	3,831	0.00769523%	3,553	0.00740224%	(3,212)	(8,263)
4376	Four Rivers Community School	4,852	0.00974651%	5,315	0.01107325%	(4,068)	(12,361)
4378	Mosier Community School	3,953	0.00793988%	3,580	0.00745826%	(3,314)	(8,325)
4379	Siletz Valley School	3,717	0.00746577%	3,103	0.00646441%	(3,116)	(7,216)
4380	The Emerson School	1,951	0.00391881%	1,955	0.00407361%	(1,635)	(4,547)
4381	North Wasco County School District 21	67,236	0.13505040%	68,297	0.14229134%	(56,362)	(158,836)
4382	Self Enhancement Inc	1,601	0.00321614%	-	0.00000000%	(1,342)	0
4383	City View Charter School	2,722	0.00546742%	2,955	0.00615652%	(2,282)	(6,872)
4386	Nixyaawii Community School	1,695	0.00340519%	1,826	0.00380531%	(1,421)	(4,248)
4388	West Lane Tech	1,505	0.00302245%	1,818	0.00378791%	(1,261)	(4,228)
4390	Oregon Connections Academy	34,897	0.07009495%	36,412	0.07586077%	(29,253)	(84,681)
4392	Eagleridge High School	3,029	0.00608484%	2,801	0.00583525%	(2,539)	(6,514)
4393	Cascade Heights Public Charter School	3,351	0.00673033%	3,012	0.00627536%	(2,809)	(7,005)
4395	Siletz Valley Early College Academy	1,331	0.00267319%	1,269	0.00264474%	(1,116)	(2,952)
4396	Sweet Home Charter School	2,371	0.00476155%	2,258	0.00470406%	(1,987)	(5,251)
4397	Springwater Environmental Sciences School	3,071	0.00616913%	3,233	0.00673606%	(2,575)	(7,519)
4400	Phoenix School	2,143	0.00430437%	2,372	0.00494278%	(1,796)	(5,517)
4401	Ballston Community School	1,243	0.00249713%	829	0.00172653%	(1,042)	(1,927)
4402	Sage Community School	890	0.00178689%	866	0.00180324%	(746)	(2,013)
4403	Portland Village School	5,302	0.01064943%	5,427	0.01130676%	(4,444)	(12,621)
4404	Alliance Charter Academy	6,699	0.01345490%	6,664	0.01388477%	(5,615)	(15,499)
4405	Forest Grove Community School	3,238	0.00650390%	3,199	0.00666541%	(2,714)	(7,440)
4407	Madrone Trail Public Charter School	2,690	0.00540338%	3,594	0.00748712%	(2,255)	(8,358)
4408	Muddy Creek Charter School	1,527	0.00306654%	1,540	0.00320881%	(1,280)	(3,582)
4409	Southwest Charter School	2,761	0.00554489%	2,914	0.00607101%	(2,314)	(6,777)
4410	Ace Academy	-	0.00000000%	-	0.00000000%	0	0
4411	Sherwood Charter School	2,927	0.00587910%	2,846	0.00592903%	(2,454)	(6,618)
4412	Estacada Web Academy	7,173	0.01440741%	7,935	0.01653234%	(6,013)	(18,455)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2018 Measurement Date (MD)

49,785,502 100.000000% 47,997,918 100.000000% (41,734,096) (111,627,121)

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
4418	Lewis And Clark Montessori Charter School	5,800	0.01165066%	6,406	0.01334706%	(4,862)	(14,899)
4419	Silvies River Web Academy	1,971	0.00395846%	2,479	0.00516397%	(1,652)	(5,764)
4420	Oregon Virtual Academy	16,043	0.03222458%	16,642	0.03467152%	(13,449)	(38,703)
4422	Redmond Proficiency Academy	11,403	0.02290390%	11,933	0.02486068%	(9,559)	(27,751)
4423	Molalla River Academy	2,827	0.00567868%	3,152	0.00656635%	(2,370)	(7,330)
4424	The Ivy School	3,687	0.00740599%	3,658	0.00762033%	(3,091)	(8,506)
4429	Clackamas Web Academy	61	0.00012214%	62	0.00012819%	(51)	(143)
4430	Clackamas Charter Alliance 2	356	0.00071424%	349	0.00072626%	(298)	(811)
4432	Renaissance Public Academy	1,311	0.00263318%	1,349	0.00281118%	(1,099)	(3,138)
4433	Powell Butte Community Charter School	3,095	0.00621613%	3,224	0.00671608%	(2,594)	(7,497)
4434	Logos Public Charter School	11,435	0.02296815%	5,618	0.01170551%	(9,586)	(13,067)
4435	Sunny Wolf Charter School	2,093	0.00420410%	2,299	0.00478956%	(1,755)	(5,346)
4436	Academy Of Arts & Academics	2,594	0.00521124%	3,306	0.00688761%	(2,175)	(7,688)
4437	Center for Advance Learning	3,818	0.00768890%	3,668	0.00764194%	(3,201)	(8,530)
4440	Sheridan Allprep Academy	1,929	0.00387522%	1,950	0.00406259%	(1,617)	(4,535)
4441	Baker Web Academy	14,611	0.02934883%	20,033	0.04173781%	(12,248)	(46,591)
4443	Knova Learning Oregon	4,304	0.00864448%	4,180	0.00870790%	(3,608)	(9,720)
4444	Bennett Pearson Academy, Inc.	1,854	0.00372474%	1,846	0.00384663%	(1,554)	(4,294)
4446	Coburg Community Charter School	4,167	0.00836914%	3,712	0.00773400%	(3,493)	(8,633)
4447	Arco Iris Spanish Immersion Charter School	3,627	0.00728461%	3,836	0.00799293%	(3,040)	(8,922)
4448	Gresham Barlow Web Academy	5,461	0.01098859%	6,063	0.01263174%	(4,578)	(14,100)
4449	Mosier Middle School	2	0.00000402%	-	0.00000000%	(2)	0
4450	Sauvie Island Academy	3,876	0.00778614%	4,233	0.00882003%	(3,249)	(9,846)
4451	River's Edge Academy Charter School	2,188	0.00439409%	2,212	0.00460930%	(1,834)	(5,145)
4452	South Columbia Family School	774	0.00155481%	745	0.00155240%	(649)	(1,733)
4453	Woodland Educational Initiative	1,766	0.00354768%	2,399	0.00499876%	(1,481)	(5,580)
4454	Le Monde Immersion Charter School	3,505	0.00704040%	3,689	0.00768638%	(2,938)	(8,580)
4455	Hope Chinese Charter School	3,457	0.00694359%	3,917	0.00816154%	(2,898)	(9,110)
4456	Insight School of Oregon Charter	3,891	0.00781483%	2,982	0.00621364%	(3,261)	(6,936)
4457	Oregon Virtual Education East	307	0.00061753%	278	0.00058003%	(258)	(647)
4458	Oregon Virtual Education West	307	0.00061753%	278	0.00058003%	(258)	(647)
4459	Crater Lake Charter Academy	2,948	0.00592160%	3,236	0.00674098%	(2,471)	(7,525)
4460	Kairos Pdx	2,266	0.00455090%	2,460	0.00512558%	(1,899)	(5,722)
4461	Mountain View Academy	179	0.00035942%	77	0.00015988%	(150)	(178)
4462	Bend International School	2,938	0.00590059%	2,835	0.00590684%	(2,463)	(6,594)
4463	Dallas Community School-Community Innovation Partners	1,506	0.00302506%	1,724	0.00359259%	(1,262)	(4,010)
4464	The Valley School Of Southern Oregon	1,067	0.00214287%	1,025	0.00213580%	(894)	(2,384)
4465	Bridge Educational Foundation	645	0.00129492%	832	0.00173249%	(540)	(1,934)
4467	Cannon Beach Academy	-	0.00000000%	584	0.00121589%	0	(1,357)
4468	Frontier Charter Academy	-	0.00000000%	1,793	0.00373579%	0	(4,170)
4469	Desert Sky Montessori	-	0.00000000%	188	0.00039120%	0	(437)

Exhibit D

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

Total for all entities		(11,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
1000	State Agencies	(33,138,479)	0	0	0	362,953	0	1,878,046	105,144	7,144,586	0	0	(3,110,299)	184,661	0	(2,925,638)
2000	Lake County	(39,825)	0	0	0	0	0	2,257	126	8,586	1,233	0	(3,738)	(690)	0	(4,428)
2001	Clackamas County	(1,582,133)	0	0	0	5,901	0	89,664	5,020	341,105	0	0	(148,495)	2,778	0	(145,717)
2002	Curry County	(49,231)	0	0	0	268	0	2,790	156	10,614	580	0	(4,621)	(225)	0	(4,846)
2003	Douglas County	(269,538)	0	0	0	528	0	15,219	852	57,895	2,765	0	(25,204)	(1,396)	0	(26,600)
2004	Harney County	(46,252)	0	0	0	0	0	2,621	147	9,972	910	0	(4,341)	(472)	0	(4,813)
2005	Jackson County	(525,503)	0	0	0	5,517	0	29,782	1,667	113,297	1,847	0	(49,322)	1,312	0	(48,010)
2006	Jefferson County	(65,058)	0	0	0	0	0	3,687	206	14,026	384	0	(6,106)	(217)	0	(6,323)
2007	Klamath County	(39,013)	0	0	0	165	0	2,211	124	8,411	696	0	(3,662)	(337)	0	(3,999)
2008	Lane County	(950,529)	0	0	0	0	0	53,869	3,016	204,932	4,419	0	(89,214)	(2,116)	0	(91,330)
2009	Marion County	(906,189)	0	0	0	0	0	51,356	2,875	195,372	4,788	0	(85,053)	(2,585)	0	(87,638)
2011	Washington County	(1,464,311)	0	0	0	0	0	82,986	4,646	315,702	10,240	0	(137,437)	(5,030)	0	(142,467)
2012	Grant County	(35,717)	0	0	0	0	0	2,024	113	7,701	509	0	(3,352)	(278)	0	(3,630)
2013	Umatilla County	(166,121)	0	0	0	291	0	9,415	527	35,815	733	0	(15,592)	(304)	0	(15,896)
2014	Linn County	(418,212)	0	0	0	0	0	23,701	1,327	90,166	810	0	(39,252)	(469)	0	(39,721)
2015	Yamhill County	(299,549)	0	0	0	0	0	16,976	950	64,582	3,066	0	(28,115)	(1,507)	0	(29,622)
2016	Sherman County	(29,574)	0	0	0	113	0	1,506	84	5,729	181	0	(2,494)	(58)	0	(2,552)
2017	Columbia County	(113,318)	0	0	0	762	0	6,422	360	24,431	102	0	(10,636)	(137)	0	(10,773)
2018	Coos County	(170,897)	0	0	0	0	0	9,685	542	36,845	1,147	0	(16,040)	(588)	0	(16,628)
2020	Wasco County	(69,808)	0	0	0	532	0	3,956	221	15,051	24	0	(6,552)	301	0	(6,251)
2021	Baker County	(57,291)	0	0	0	0	0	3,247	182	12,352	373	0	(5,377)	(187)	0	(5,564)
2022	Gilliam County	(22,660)	0	0	0	0	0	1,284	72	4,885	207	0	(2,127)	(112)	0	(2,239)
2027	Deschutes County	(707,109)	0	0	0	0	0	40,074	2,244	152,451	5,761	0	(66,368)	(2,721)	0	(69,089)
2035	Hood River County	(80,621)	0	0	0	0	0	4,569	256	17,382	536	0	(7,567)	(268)	0	(7,835)
2036	Clatsop County	(119,881)	0	0	0	2,449	0	6,794	380	25,846	88	0	(11,252)	1,014	0	(10,238)
2037	Polk County	(196,518)	0	0	0	759	0	11,137	624	42,369	1,758	0	(18,445)	(319)	0	(18,764)
2038	Multnomah County	(3,783,423)	0	0	0	0	0	214,417	12,004	815,698	15,121	0	(355,103)	(7,888)	0	(362,991)
2039	Malheur County	(83,158)	0	0	0	49	0	4,713	264	17,929	764	0	(7,805)	(428)	0	(8,233)
2040	Benton County	(319,655)	0	0	0	456	0	17,776	995	67,625	2,184	0	(29,440)	(693)	0	(30,133)
2042	Josephine County	(170,233)	0	0	0	0	0	9,648	540	36,702	1,383	0	(15,979)	(658)	0	(16,636)
2043	Linn County	(49,808)	0	0	0	12	0	2,823	158	10,736	243	0	(4,675)	(137)	0	(4,812)
2044	Crook County	(20,646)	0	0	0	97	0	1,170	66	4,451	496	0	(1,938)	(157)	0	(2,095)
2050	Wallowa County	(3,674)	0	0	0	0	0	208	12	792	108	0	(345)	(51)	0	(396)
2059	State Judiciary	(402,549)	0	0	0	1,928	0	22,814	1,277	86,789	10,678	0	(37,782)	(3,508)	0	(41,290)
2100	City of Roseburg	(118,762)	0	0	0	0	0	6,731	377	25,605	548	0	(11,147)	(301)	0	(11,448)
2101	City of Salem	(943,344)	0	0	0	682	0	53,462	2,993	203,383	4,025	0	(88,540)	(1,349)	0	(89,889)
2102	City of Medford	(420,253)	0	0	0	0	0	23,817	1,333	90,606	3,454	0	(39,444)	(1,876)	0	(41,320)
2103	City of Albany	(319,582)	0	0	0	0	0	18,112	1,014	68,901	4,694	0	(29,995)	(2,422)	0	(32,417)
2104	City of Ashland	(191,346)	0	0	0	726	0	10,844	607	41,254	884	0	(17,959)	(205)	0	(18,164)
2105	City of Astoria	(67,341)	0	0	0	297	0	3,816	214	14,519	69	0	(6,320)	88	0	(6,232)
2106	City of Beaverton	(460,142)	0	0	0	931	0	26,077	1,460	99,206	1,284	0	(43,188)	(11)	0	(43,199)
2107	City of Bend	(500,810)	0	0	0	491	0	28,382	1,589	107,874	3,190	0	(47,005)	(1,099)	0	(48,104)
2109	City of Canby	(65,031)	0	0	0	54	0	3,685	206	14,021	460	0	(6,104)	(247)	0	(6,351)
2110	City of Coquille	(16,093)	0	0	0	0	0	912	51	3,470	258	0	(1,510)	(141)	0	(1,651)
2111	City of Eugene	(1,140,586)	0	0	0	0	0	64,640	3,619	245,908	6,505	0	(107,053)	(3,615)	0	(110,668)
2112	City of Forest Grove	(9,411)	0	0	0	452	0	533	30	2,029	689	0	(883)	(35)	0	(918)
2113	City of Grants Pass	(197,954)	0	0	0	173	0	11,219	628	42,679	5,865	0	(18,580)	(2,448)	0	(21,028)
2114	City of Gresham	(510,468)	0	0	0	0	0	28,930	1,620	110,056	3,641	0	(47,911)	(1,779)	0	(49,690)
2115	City of Hillsboro	(685,773)	0	0	0	0	0	38,865	2,176	147,851	3,983	0	(64,365)	(1,923)	0	(66,288)
2117	City of McMinnville	(144,912)	0	0	0	6,494	0	8,213	460	31,243	952	0	(13,601)	2,263	0	(11,338)
2118	City of Ontario	(31,773)	0	0	0	0	0	1,801	101	6,850	749	0	(2,982)	(397)	0	(3,379)
2119	City of Oregon City	(151,104)	0	0	0	10	0	8,563	479	32,578	937	0	(14,182)	(401)	0	(14,583)
2120	City of Lake Oswego	(287,914)	0	0	0	0	0	16,317	914	62,074	1,886	0	(27,023)	(1,088)	0	(28,111)
2121	City of Portland	(4,177,752)	0	0	0	0	0	236,764	13,255	900,714	39,550	0	(392,114)	(18,320)	0	(410,434)
2122	City of Raymond	(109,556)	0	0	0	477	0	7,002	392	26,838	224	0	(11,597)	183	0	(11,414)
2123	City of St Helens	(47,884)	0	0	0	270	0	2,714	152	10,324	22	0	(4,494)	(22)	0	(4,472)
2125	City of Vernonia	(6,658)	0	0	0	53	0	377	21	1,435	0	0	(625)	30	0	(595)
2126	City of West Linn	(94,695)	0	0	0	799	0	5,367	300	20,416	280	0	(8,888)	184	0	(8,704)
2127	City of Cottage Grove	(44,040)	0	0	0	772	0	2,496	140	9,495	0	0	(4,133)	365	0	(3,768)
2128	City of Tillamook	(19,768)	0	0	0	193	0	1,120	63	4,262	83	0	(1,855)	83	0	(1,772)
2129	City of Sweet Home	(11,338)	0	0	0	0	0	643	36	2,444	96	0	(1,064)	(43)	0	(1,107)
2131	City of Drain	(5,769)	0	0	0	0	0	327	18	1,244	224	0	(541)	(122)	0	(663)
2132	Eugene Water & Electric Board	(433,009)	0	0	0	5,018	0	24,540	1,374	93,356	2,996	0	(40,641)	420	0	(40,221)
2135	McMinnville Water & Light Department	(51,946)	0	0	0	0	0	2,944	165	11,199	7,632	0	(4,876)	(3,374)	0	(8,250)
2138	City of Hood River	(47,184)	0	0	0	67	0	2,674	150	10,173	0	0	(4,429)	33	0	(4,396)
2139	City of Reedsport	(16,429)	0	0	0	0	0	931	52	3,542	203	0	(1,542)	(99)	0	(1,641)
2140	City of Lebanon	(63,217)	0	0	0	1,261	0	3,583	201	13,630	0	0	(5,933)	632	0	(5,301)
2142	City of Sherwood	(75,206)	0	0	0	0	0	4,262	239	16,214	674	0	(7,059)	(381)	0	(7,440)
2143	City of Oakland	(1,573)	0	0	0	34	0	95	5	361	25	0	(157)	0	0	(157)
2145	City of Vale	(4,231)	0	0	0	63	0	240	13	912	35	0	(397)	7	0	(390)
2146	City of Prineville	(46,072)	0	0	0	0	0	2,611	146	9,933	663	0	(4,324)	(344)	0	(4,668)
2147	City of Wheeler	(1,533)	0	0	0	13	0	87	5	330	6	0	(144)	1	0	(143)
2148	City of Klamath Falls	(101,277)	0	0	0	194	0	5,740	321	21,835	731	0	(9,506)	(346)	0	(9,852)
2149	City of Canyonville	(3,237)	0	0	0	103	0	183	10	698	0	0	(304)	55	0	(249)
2150	City of Bandon	(22,276)	0	0	0	95	0	1,262	71	4,803	136	0	(2,091)	(39)	0	(2,130)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense						
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	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 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	Changes in Assumptions	Changes in Employer Proportion						
2152	City of Coos Bay	(75,200)	0	0	0	275	0	4,262	239	16,213	650	0	(7,058)	(263)	0	(7,321)
2154	City of Pendleton	(98,107)	0	0	0	0	0	5,560	311	21,152	1,556	0	(9,208)	(795)	0	(10,003)
2155	City of Corvallis	(328,052)	0	0	0	0	0	18,592	1,041	70,727	3,666	0	(30,790)	(1,977)	0	(32,767)
2157	City of Monmouth	(37,252)	0	0	0	0	0	2,111	118	8,032	236	0	(3,496)	(124)	0	(3,620)
2158	City of Milton-Freewater	(44,271)	0	0	431	0	0	2,509	140	9,545	20	0	(4,155)	(175)	0	(3,980)
2159	City of Baker City	(40,706)	0	0	0	0	0	2,307	129	8,776	377	0	(3,821)	(202)	0	(4,023)
2160	City of Hermiston	(67,603)	0	0	0	56	0	3,831	214	14,575	556	0	(6,345)	(209)	0	(6,554)
2161	City of Pilot Rock	(3,142)	0	0	0	0	0	178	10	677	90	0	(295)	(46)	0	(341)
2162	City of Clatskanie	(9,498)	0	0	0	0	0	538	30	2,048	886	0	(891)	(457)	0	(1,348)
2163	City of Milwaukie	(106,110)	0	0	0	23	0	6,014	337	22,877	193	0	(9,959)	(103)	0	(10,062)
2165	City of Cornelius	(26,495)	0	0	0	29	0	1,502	84	5,712	17	0	(2,487)	(10)	0	(2,477)
2166	City of Nyssa	(6,087)	0	0	0	135	0	345	19	1,312	124	0	(571)	(14)	0	(585)
2167	City of Athena	(2,586)	0	0	0	48	0	147	8	558	6	0	(243)	(18)	0	(225)
2168	City of Oakridge	(11,466)	0	0	0	137	0	650	36	2,472	94	0	(1,076)	(4)	0	(1,072)
2170	City of Madras	(21,825)	0	0	0	4	0	1,237	69	4,705	268	0	(2,048)	(113)	0	(2,161)
2172	City of Sandy	(48,194)	0	0	0	176	0	2,788	156	10,606	478	0	(4,617)	(105)	0	(4,722)
2174	City of Rhinehart	(9,219)	0	0	0	65	0	522	29	1,968	19	0	(865)	(16)	0	(881)
2175	City of Umatilla	(24,140)	0	0	0	0	0	1,368	77	5,205	554	0	(2,266)	(264)	0	(2,530)
2176	City of Scappoose	(24,456)	0	0	0	76	0	1,386	78	5,273	14	0	(2,295)	(38)	0	(2,257)
2177	City of Condon	(2,124)	0	0	0	0	0	120	7	458	95	0	(199)	(53)	0	(252)
2178	City of Boardman	(12,142)	0	0	0	7	0	688	39	2,618	357	0	(1,140)	(208)	0	(1,348)
2179	City of Estacada	(13,135)	0	0	0	33	0	744	42	2,832	190	0	(1,233)	(63)	0	(1,296)
2180	City of Enterprise	(7,849)	0	0	0	0	0	445	25	1,692	135	0	(737)	(64)	0	(801)
2181	City of Central Point	(52,663)	0	0	0	0	0	2,985	167	11,354	698	0	(4,943)	(359)	0	(5,302)
2182	City of Cascade Locks	(7,747)	0	0	0	0	0	439	25	1,670	301	0	(727)	(154)	0	(881)
2183	City of Myrtle Point	(14,179)	0	0	0	0	0	804	45	3,057	331	0	(1,331)	(167)	0	(1,498)
2184	City of Port Orford	(5,912)	0	0	0	0	0	335	19	1,275	160	0	(555)	(81)	0	(636)
2185	City of Wood Village	(9,016)	0	0	0	137	0	511	29	1,944	0	0	(846)	(62)	0	(784)
2186	City of Chiloquin	(11,821)	0	0	0	11	0	103	6	393	5	0	(171)	(5)	0	(166)
2187	City of Philomath	(17,600)	0	0	0	0	0	997	56	3,795	90	0	(1,652)	(43)	0	(1,695)
2188	City of Talent	(12,984)	0	0	0	310	0	736	41	2,798	0	0	(2,219)	(137)	0	(1,082)
2189	City of Willamina	(4,407)	0	0	0	0	0	250	14	950	198	0	(414)	(95)	0	(509)
2191	City of Huntington	(624)	0	0	0	27	0	35	2	135	40	0	(59)	(11)	0	(70)
2192	City of North Plains	(7,686)	0	0	0	0	0	436	24	1,657	271	0	(721)	(134)	0	(855)
2193	City of Heppner	(2,532)	0	0	0	36	0	143	8	546	4	0	(238)	(13)	0	(225)
2194	City of Cave Junction	(4,984)	0	0	0	0	0	282	16	1,075	82	0	(468)	(41)	0	(509)
2195	City of Metolius	(958)	0	0	0	17	0	54	3	207	25	0	(90)	(6)	0	(96)
2196	City of Hubbard	(6,132)	0	0	0	161	0	348	19	1,322	89	0	(576)	(18)	0	(558)
2197	City of Myrtle Creek	(10,139)	0	0	0	1	0	575	32	2,186	140	0	(952)	(82)	0	(1,034)
2198	City of Carlton	(6,126)	0	0	0	9	0	347	19	1,321	47	0	(575)	(14)	0	(589)
2199	City of Junction City	(25,031)	0	0	0	152	0	1,419	79	5,397	255	0	(2,349)	(85)	0	(2,434)
2200	City of Wallowa	(1,793)	0	0	0	14	0	102	6	387	24	0	(168)	(1)	0	(169)
2201	City of Coburg	(7,581)	0	0	0	0	0	430	24	1,634	148	0	(712)	(79)	0	(791)
2202	City of Dallas	(54,175)	0	0	0	0	0	3,070	172	11,680	447	0	(5,085)	(201)	0	(5,286)
2203	City of Rockaway Beach	(10,520)	0	0	0	153	0	596	33	2,268	0	0	(987)	(86)	0	(901)
2204	City of Burns	(7,473)	0	0	0	10	0	424	24	1,611	0	0	(701)	(4)	0	(697)
2205	City of Elgin	(4,537)	0	0	0	0	0	257	14	978	59	0	(426)	(32)	0	(458)
2206	City of Weston	(2,044)	0	0	0	0	0	116	6	441	15	0	(192)	(7)	0	(199)
2207	City of Mill City	(2,298)	0	0	0	0	0	130	7	496	34	0	(216)	(19)	0	(235)
2208	City of Fairview	(16,444)	0	0	0	0	0	932	52	3,545	121	0	(1,543)	(655)	0	(888)
2209	City of Monroe	(1,572)	0	0	0	21	0	89	5	339	55	0	(148)	(12)	0	(160)
2210	City of Helix	(428)	0	0	0	0	0	24	1	92	73	0	(40)	(36)	0	(76)
2211	City of Jefferson	(3,850)	0	0	0	59	0	218	12	830	0	0	(361)	(28)	0	(333)
2212	Town of Lakeview	(10,676)	0	0	0	0	0	605	34	2,302	208	0	(1,002)	(107)	0	(1,109)
2213	City of Stanfield	(5,794)	0	0	0	0	0	325	18	1,236	168	0	(538)	(76)	0	(614)
2214	City of Yamhill	(4,875)	0	0	0	0	0	276	15	1,051	18	0	(458)	(7)	0	(465)
2215	City of Powers	(388)	0	0	0	26	0	22	1	84	2	0	(36)	(10)	0	(26)
2216	City of Brookings	(28,150)	0	0	0	294	0	1,595	89	6,069	270	0	(2,642)	(31)	0	(2,673)
2217	City of Sutherlin	(27,195)	0	0	0	207	0	1,541	86	5,863	204	0	(2,552)	(33)	0	(2,519)
2218	City of Prairie City	(2,371)	0	0	0	5	0	134	8	511	12	0	(223)	(1)	0	(224)
2219	City of Sheridan	(8,924)	0	0	0	130	0	506	28	1,924	215	0	(838)	(70)	0	(908)
2220	City of Garibaldi	(4,749)	0	0	0	0	0	269	15	1,024	106	0	(446)	(55)	0	(501)
2221	City of Sisters	(9,772)	0	0	0	0	0	554	31	2,107	246	0	(917)	(116)	0	(1,033)
2222	City of Jacksonville	(11,399)	0	0	0	77	0	646	36	2,458	58	0	(1,070)	(2)	0	(1,072)
2223	City of Cannon Beach	(22,835)	0	0	0	206	0	1,294	72	4,923	0	0	(2,143)	(97)	0	(2,046)
2224	City of Falls City	(1,583)	0	0	0	46	0	90	5	341	0	0	(149)	(24)	0	(125)
2225	City of Echo	(2,321)	0	0	0	1	0	132	7	500	16	0	(218)	(8)	0	(226)
2226	City of Hines	(3,854)	0	0	0	53	0	218	12	831	59	0	(362)	(7)	0	(354)
2228	City of Turner	(4,682)	0	0	0	20	0	265	15	1,009	54	0	(439)	(12)	0	(451)
2229	City of John Day	(8,879)	0	0	0	0	0	503	28	1,914	391	0	(833)	(193)	0	(1,026)
2231	City of Banks	(4,166)	0	0	0	0	0	236	13	898	128	0	(391)	(63)	0	(454)
2232	City of Joseph	(1,162)	0	0	0	0	0	66	4	251	113	0	(109)	(58)	0	(167)
2233	City of Lafayette	(4,937)	0	0	0	105	0	280	16	1,064	16	0	(463)	(35)	0	(428)
2234	City of Aumsville	(10,153)	0	0	0	0	0	575	32	2,189	125	0	(953)	(59)	0	(1,012)
2235	City of Amity	(3,026)	0	0	0	0	0	172	10	652	22	0	(284)	(12)	0	(296)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)			
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense								
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	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)
			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								
2236	City of Creswell	(10,080)	0	0	0	32	0	571	32	2,173	109	0	(946)	(28)	0	(974)		
2237	City of Troutdale	(33,635)	0	0	0	0	0	1,906	107	7,252	907	0	(3,157)	(445)	0	(3,602)		
2238	City of Warrenton	(28,867)	0	0	0	75	0	1,636	92	6,224	80	0	(2,709)	(16)	0	(2,725)		
2240	City of Wilsonville	(101,297)	0	0	0	0	0	5,741	321	21,639	2,325	0	(9,507)	(1,235)	0	(10,742)		
2241	City of Bay City	(3,804)	0	0	0	5	0	216	12	920	12	0	(357)	(1)	0	(358)		
2242	City of Gaston	(1,157)	0	0	0	0	0	66	4	249	94	0	(109)	(4)	0	(150)		
2244	City of Lakeside	(3,085)	0	0	0	46	0	175	10	665	99	0	(290)	(39)	0	(329)		
2245	City of Dundee	(6,156)	0	0	0	17	0	349	20	1,327	31	0	(578)	(11)	0	(589)		
2246	City of Merrill	(977)	0	0	0	11	0	55	3	211	0	0	(92)	5	0	(87)		
2247	City of Malin	(1,244)	0	0	0	0	0	70	4	268	12	0	(117)	(7)	0	(124)		
2248	City of Fossil	(735)	0	0	0	22	0	42	2	159	2	0	(69)	8	0	(61)		
2249	City of Phoenix	(11,877)	0	0	0	0	0	673	38	2,561	456	0	(1,115)	(239)	0	(1,354)		
2250	City of Gold Beach	(8,834)	0	0	0	0	0	501	28	1,905	94	0	(829)	(52)	0	(881)		
2251	City of Rogue River	(7,915)	0	0	0	8	0	449	25	1,706	41	0	(743)	(22)	0	(765)		
2252	City of Dayton	(4,521)	0	0	0	29	0	256	14	975	0	0	(424)	13	0	(411)		
2253	Town of Butte Falls	(883)	0	0	0	0	0	50	3	190	57	0	(83)	(22)	0	(105)		
2254	City of Shady Cove	(2,210)	0	0	0	0	0	125	7	476	77	0	(207)	(37)	0	(244)		
2255	Town of Canyon City	(1,416)	0	0	0	8	0	80	4	305	4	0	(133)	0	0	(129)		
2256	City of Jordan Valley	(630)	0	0	0	10	0	36	2	136	0	0	(59)	4	0	(55)		
2257	City of Culver	(1,726)	0	0	0	7	0	98	5	372	41	0	(162)	(13)	0	(175)		
2258	City of Adair Village	(2,112)	0	0	0	0	0	120	7	455	22	0	(198)	(11)	0	(209)		
2260	City of Riddle	(3,536)	0	0	0	0	0	200	11	762	32	0	(332)	(16)	0	(348)		
2261	City of Waldport	(8,660)	0	0	0	0	0	491	27	1,867	52	0	(813)	(26)	0	(839)		
2262	City of Dufur	(946)	0	0	0	22	0	54	3	204	37	0	(89)	(12)	0	(101)		
2263	City of La Grande	(24,019)	0	0	0	118	0	1,361	76	5,178	168	0	(2,254)	(48)	0	(2,302)		
2264	City of Gervais	(5,748)	0	0	0	61	0	326	18	1,239	34	0	(539)	6	0	(533)		
2265	City of Westfir	(627)	0	0	0	0	0	36	2	135	35	0	(59)	(17)	0	(76)		
2266	City of Irrigon	(5,102)	0	0	0	3	0	289	16	1,100	5	0	(479)	(2)	0	(481)		
2267	City of Independence	(30,997)	0	0	0	0	0	1,757	98	6,683	173	0	(2,909)	(87)	0	(2,996)		
2268	City of Harrisburg	(7,853)	0	0	0	0	0	445	25	1,693	122	0	(737)	(62)	0	(799)		
2269	City of Durham	(981)	0	0	0	16	0	66	3	211	9	0	(92)	0	0	(93)		
2270	City of Lyons	(833)	0	0	0	5	0	47	3	180	11	0	(78)	(1)	0	(79)		
2271	City of Columbia City	(5,861)	0	0	0	4	0	332	19	1,264	79	0	(550)	(31)	0	(581)		
2272	City of Aurora	(2,295)	0	0	0	30	0	130	7	495	4	0	(215)	16	0	(199)		
2273	City of Silverton	(31,943)	0	0	0	216	0	1,810	101	6,887	0	0	(2,998)	98	0	(2,900)		
2274	City of Gold Hill	(953)	0	0	0	50	0	54	3	205	98	0	(89)	(36)	0	(125)		
2275	City of Toledo	(21,473)	0	0	0	72	0	1,217	68	4,630	391	0	(2,015)	(198)	0	(2,213)		
2276	City of Newport	(29,055)	0	0	0	0	0	1,647	92	6,264	428	0	(2,727)	(191)	0	(2,918)		
2278	City of Springfield	(322,081)	0	0	0	1,572	0	18,253	1,022	69,440	412	0	(30,230)	442	0	(29,788)		
2279	City of Keizer	(73,109)	0	0	0	0	0	4,143	232	15,762	1,018	0	(6,862)	(567)	0	(7,429)		
2280	City of Winston	(12,851)	0	0	0	0	0	728	41	2,771	461	0	(1,206)	(241)	0	(1,447)		
2281	City of Manzanita	(6,500)	0	0	0	0	0	368	21	1,401	247	0	(910)	(125)	0	(735)		
2282	City of Eagle Point	(8,175)	0	0	0	6	0	463	26	1,763	25	0	(767)	(12)	0	(779)		
2283	City of Maupin	(3,044)	0	0	0	15	0	172	10	656	8	0	(286)	2	0	(284)		
2284	City of Halsey	(2,279)	0	0	0	0	0	129	7	491	66	0	(214)	(36)	0	(250)		
2285	City of Veneta	(10,388)	0	0	0	7	0	589	33	2,240	18	0	(975)	(3)	0	(978)		
2286	City of Millersburg	(2,900)	0	0	0	0	0	164	9	625	233	0	(272)	(114)	0	(386)		
2287	City of King City	(3,881)	0	0	0	20	0	220	12	837	12	0	(364)	3	0	(361)		
2288	City of Tualatin	(115,793)	0	0	0	0	0	6,562	367	24,965	749	0	(10,868)	(350)	0	(11,218)		
2290	City of Molalla	(30,373)	0	0	0	7	0	1,721	96	6,548	77	0	(2,851)	(29)	0	(2,880)		
2291	City of Florence	(33,705)	0	0	0	0	0	1,910	107	7,267	678	0	(3,163)	(365)	0	(3,528)		
2292	City of North Bend	(44,422)	0	0	0	0	0	2,518	141	9,577	470	0	(4,169)	(204)	0	(4,373)		
2293	City of Lowell	(2,796)	0	0	0	59	0	158	9	603	14	0	(262)	28	0	(234)		
2294	City of Depoe Bay	(6,691)	0	0	0	0	0	379	21	1,442	23	0	(628)	13	0	(615)		
2295	City of Tigard	(64,649)	0	0	0	0	0	3,994	205	13,938	777	0	(6,068)	(230)	0	(6,298)		
2296	City of Happy Valley	(44,273)	0	0	0	294	0	2,509	140	9,545	145	0	(4,155)	11	0	(4,044)		
2297	City of Rainier	(9,819)	0	0	0	157	0	556	31	2,117	0	0	(922)	72	0	(850)		
2298	City of Lincoln City	(74,688)	0	0	0	497	0	4,233	237	16,102	217	0	(7,010)	88	0	(6,922)		
2299	City of Dunes City	(290)	0	0	0	8	0	16	1	63	17	0	(27)	(4)	0	(31)		
2300	City of Yachats	(4,620)	0	0	0	123	0	262	15	996	36	0	(434)	31	0	(403)		
2301	City of Moro	(612)	0	0	0	25	0	35	2	132	30	0	(57)	(6)	0	(63)		
2302	City of Mt. Vernon	(1,417)	0	0	0	17	0	80	4	305	12	0	(133)	0	0	(133)		
2303	City of Woodburn	(92,049)	0	0	0	0	0	5,217	292	19,846	838	0	(8,639)	(468)	0	(9,107)		
2304	City of Gladstone	(37,844)	0	0	0	335	0	2,145	120	8,159	551	0	(3,552)	(42)	0	(3,594)		
2305	City of Elkton	(444)	0	0	0	0	0	25	1	96	1	0	(42)	(1)	0	(43)		
2306	City of Imbler	(114)	0	0	0	11	0	6	0	25	5	0	(11)	5	0	(6)		
2307	City of Yoncalla	(2,177)	0	0	0	45	0	123	7	469	25	0	(204)	25	0	(179)		
2308	City of North Powder	(767)	0	0	0	18	0	43	2	165	0	0	(72)	10	0	(62)		
2309	City of Gearhart	(12,788)	0	0	0	0	0	725	41	2,757	860	0	(1,200)	(379)	0	(1,579)		
2501	Port of The Dalles	(2,281)	0	0	0	19	0	129	7	482	12	0	(214)	0	0	(214)		
2507	Port of Astoria	(15,931)	0	0	0	160	0	903	51	3,435	0	0	(1,495)	71	0	(1,424)		
2508	Multnomah Drainage	(19,590)	0	0	0	225	0	1,110	62	4,224	141	0	(1,839)	72	0	(1,767)		
2510	Horsefly Irrigation District	(769)	0	0	0	21	0	44	2	166	26	0	(72)	2	0	(70)		
2511	Grants Pass Irrigation District	(5,594)	0	0	0	29	0	317	18	1,206	3	0	(525)	16	0	(509)		
2512	Port of Portland	(760,537)	0	0	0	1,342	0	43,102	2,413	163,970	4,058	0	(71,382)	(1,804)	0	(73,186)		

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)		
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense							
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Expected and Actual Experience	Changes in Assumptions	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)
2513	Port of Coos Bay	(20,679)	0	0	0	179	0	1,172	66	4,458	573	0	(1,941)	(143)	0	(2,084)	
2515	Klamath County Fire District 1	(52,235)	0	0	0	0	0	2,960	166	11,262	780	0	(4,903)	(459)	0	(5,362)	
2518	Clackamas County Housing Authority	(27,594)	0	0	0	173	0	1,564	88	5,949	223	0	(2,590)	5	0	(2,585)	
2519	Home Forward	(154,742)	0	0	0	431	0	8,770	491	33,362	1,460	0	(14,524)	(671)	0	(15,195)	
2521	League of Oregon Cities	(14,212)	0	0	0	9,578	0	805	45	3,064	0	0	(1,334)	4,169	0	2,835	
2522	Lane Council of Governments	(116,856)	0	0	0	734	0	6,623	371	25,194	77	0	(10,968)	398	0	(10,570)	
2526	Clatskanie PUD	(38,016)	0	0	0	0	0	2,154	121	8,196	527	0	(3,568)	(265)	0	(3,833)	
2527	Deschutes Valley Water District	(16,683)	0	0	0	143	0	945	53	3,597	266	0	(1,566)	(95)	0	(1,661)	
2528	Columbia River Fire & Rescue	(47,549)	0	0	0	0	0	2,695	151	10,251	1,147	0	(4,463)	(597)	0	(5,060)	
2529	East Fork Irrigation District	(3,030)	0	0	0	0	0	172	10	653	24	0	(284)	(11)	0	(295)	
2531	Oregon School Boards Association	(29,701)	0	0	0	531	0	1,683	94	6,403	33	0	(2,788)	211	0	(2,577)	
2533	Owyhee Irrigation District	(14,457)	0	0	0	0	0	819	46	3,117	79	0	(1,357)	(46)	0	(1,403)	
2536	Valley View Cemetery	(447)	0	0	0	14	0	25	1	96	0	0	(42)	6	0	(36)	
2538	Clackamas Vector Control	(2,714)	0	0	0	201	0	154	9	585	0	0	(255)	95	0	(160)	
2540	West Extension Irrigation District	(4,035)	0	0	0	86	0	229	13	870	63	0	(379)	23	0	(356)	
2541	Jackson County Vector Control District	(2,033)	0	0	0	0	0	115	6	438	63	0	(191)	(30)	0	(221)	
2542	Rainbow Water District	(5,937)	0	0	0	0	0	336	19	1,290	35	0	(557)	(16)	0	(573)	
2544	Santa Clara Rural Fire Protection District	(3,121)	0	0	0	63	0	177	10	677	73	0	(293)	5	0	(288)	
2545	Council of Governments	(69,391)	0	0	0	363	0	3,933	220	14,961	804	0	(6,513)	(315)	0	(6,828)	
2549	Rogue River Fire District	(11,552)	0	0	0	0	0	655	37	2,491	220	0	(1,084)	(112)	0	(1,196)	
2550	Nyssa Road Assessment District 2	(2,341)	0	0	0	17	0	133	7	505	8	0	(220)	4	0	(216)	
2551	Sandy Fire Department	(14,080)	0	0	0	0	0	798	45	3,036	326	0	(1,322)	(158)	0	(1,480)	
2552	Winston-Dillard Fire District	(8,542)	0	0	0	52	0	484	27	1,842	272	0	(802)	(138)	0	(940)	
2553	Tangent Rural Fire Protection District	(1,673)	0	0	0	23	0	95	5	361	0	0	(157)	14	0	(143)	
2555	Monroe Fire Department	(1,038)	0	0	0	7	0	59	3	224	4	0	(97)	3	0	(94)	
2556	Jackson County Fire District 5	(26,655)	0	0	0	58	0	1,511	85	5,747	0	0	(2,502)	33	0	(2,469)	
2557	Estacada Fire Department	(13,837)	0	0	0	48	0	784	44	2,983	242	0	(1,299)	(77)	0	(1,376)	
2559	Keizer Fire Department	(32,695)	0	0	0	0	0	1,853	104	7,049	987	0	(3,069)	(450)	0	(3,519)	
2561	Jefferson Rural Fire Protection District	(3,855)	0	0	0	174	0	218	12	831	0	0	(362)	80	0	(282)	
2562	Wy East Fire District	(1,274)	0	0	0	0	0	72	4	275	9	0	(120)	(6)	0	(126)	
2563	Central Oregon Irrigation District	(19,002)	0	0	0	0	0	1,077	60	4,057	37	0	(1,763)	(20)	0	(1,803)	
2564	Illinois Valley Fire District	(4,474)	0	0	0	61	0	254	14	965	0	0	(420)	29	0	(391)	
2567	Charleston Rural Fire Protection District	(1,266)	0	0	0	82	0	72	4	273	39	0	(119)	13	0	(106)	
2568	Molalla Rural Fire Protection District 73	(13,527)	0	0	0	0	0	767	43	2,916	282	0	(1,270)	(127)	0	(1,397)	
2569	Central Oregon Intergovernmental Council	(52,973)	0	0	0	0	0	3,002	168	11,421	832	0	(4,972)	(448)	0	(5,420)	
2570	Port of St Helens	(8,546)	0	0	0	0	0	484	27	1,842	136	0	(802)	(80)	0	(882)	
2571	Crystal Springs Water District	(4,724)	0	0	0	34	0	268	15	1,019	114	0	(443)	(29)	0	(472)	
2572	Local Government Personnel Institute	(4,031)	0	0	0	228	0	228	13	869	0	0	(378)	115	0	(263)	
2573	Goshen Fire District	(1,493)	0	0	0	11	0	85	5	322	139	0	(140)	(54)	0	(194)	
2575	Jefferson County Rural Fire Protection District 1	(3,834)	0	0	0	115	0	217	12	827	0	0	(360)	57	0	(303)	
2576	Depoe Bay Rural Fire Protection District	(8,804)	0	0	0	267	0	499	28	1,898	156	0	(826)	90	0	(736)	
2579	La Pine Rural Fire Protection District	(23,191)	0	0	0	0	0	1,314	74	5,000	279	0	(2,177)	(145)	0	(2,322)	
2580	Marion County Fire District 1	(49,368)	0	0	0	0	0	2,798	157	10,644	1,663	0	(4,634)	(813)	0	(5,447)	
2581	Port of Umatilla	(1,799)	0	0	0	0	0	102	6	388	15	0	(169)	(7)	0	(176)	
2582	Talent Irrigation District	(7,286)	0	0	0	0	0	413	23	1,571	51	0	(684)	(22)	0	(706)	
2585	Rogue River Valley Irrigation District	(3,239)	0	0	0	0	0	184	10	698	11	0	(304)	(6)	0	(310)	
2587	Tualatin Valley Irrigation District	(3,105)	0	0	0	65	0	176	10	669	16	0	(291)	32	0	(259)	
2588	Clatskanie Rural Fire Protection District	(10,724)	0	0	0	0	0	608	34	2,312	256	0	(1,006)	(126)	0	(1,132)	
2589	West Slope Water District	(5,056)	0	0	0	95	0	287	16	1,090	0	0	(475)	49	0	(426)	
2590	Redmond Fire & Rescue	(49,737)	0	0	0	0	0	2,819	158	10,723	764	0	(4,668)	(396)	0	(5,064)	
2592	Medford Irrigation District	(3,322)	0	0	0	0	0	188	11	716	188	0	(312)	(107)	0	(419)	
2594	Metro	(688,163)	0	0	0	0	0	39,000	2,183	148,367	4,211	0	(64,589)	(2,169)	0	(66,758)	
2595	Canby Fire District	(24,814)	0	0	0	0	0	1,406	79	5,350	888	0	(2,329)	(888)	0	(2,748)	
2596	Bend Parks & Recreation	(86,913)	0	0	0	113	0	4,926	276	18,738	424	0	(8,157)	(118)	0	(8,275)	
2597	Mapleton Water District	(93,806)	0	0	0	10	0	86	3	314	0	0	(7)	(3)	0	(10)	
2598	Marion County Housing Authority	(7,270)	0	0	0	29	0	412	23	1,567	42	0	(682)	(11)	0	(693)	
2599	South Suburban Sanitary District	(7,685)	0	0	0	24	0	436	24	1,657	66	0	(721)	(28)	0	(749)	
2600	Winston-Dillard Water District	(4,798)	0	0	0	0	0	272	15	1,034	47	0	(450)	(24)	0	(474)	
2601	Baker Valley Irrigation District	(797)	0	0	0	0	0	45	3	172	4	0	(75)	(2)	0	(77)	
2602	Aumsville Rural Fire Protection District	(1,792)	0	0	0	0	0	102	6	386	95	0	(168)	(53)	0	(221)	
2603	Corbett Water District	(2,245)	0	0	0	0	0	127	7	484	58	0	(211)	(31)	0	(242)	
2604	Netarts-Oceanside Sanitary District	(4,055)	0	0	0	0	0	230	13	874	56	0	(381)	(26)	0	(407)	
2605	Scio Fire District	(643)	0	0	0	113	0	36	2	139	4	0	(60)	46	0	(14)	
2606	West Valley Housing Authority	(8,694)	0	0	0	153	0	493	28	1,874	61	0	(816)	31	0	(785)	
2607	Hoodland Fire District 74	(13,082)	0	0	0	0	0	741	42	2,820	217	0	(1,228)	(97)	0	(1,325)	
2608	Gaston Rural Fire Protection District	(1,647)	0	0	0	6	0	93	5	355	14	0	(155)	(3)	0	(158)	
2610	Turner Fire District	(5,011)	0	0	0	27	0	284	16	1,080	26	0	(470)	5	0	(465)	
2612	Community Services Consortium	(43,819)	0	0	0	100	0	2,483	139	9,447	201	0	(4,113)	(29)	0	(4,142)	
2613	Polk Soil & Water Conservation District	(2,139)	0	0	0	35	0	121	7	461	0	0	(201)	16	0	(185)	
2617	Clean Water Services	(336,463)	0	0	0	0	0	19,068	1,068	72,541	2,972	0	(31,580)	(1,299)	0	(32,879)	
2618	Estacada Cemetery District	(343)	0	0	0	32	0	19	1	74	0	0	(32)	15	0	(17)	
2620	Jackson County Fire District 4	(5,844)	0	0	0	199	0	331	19	1,260	81	0	(549)	82	0	(467)	
2623	Evans Valley Fire District 6	(1,130)	0	0	0	0	0	64	4	244	11	0	(106)	(6)	0	(112)	
2624	Klamath Vector Control	(843)	0	0	0	3	0	48	3	182	13	0	(79)	(5)	0	(84)	
2625	Port of Newport	(6,746)	0	0	0	183	0	382	21	1,454	24	0	(633)	65	0	(568)	

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2626	Tillamook Peoples Utility District	(82,080)	0	0	0	0	0	4,652	260	17,696	778	0	(7,704)	(413)	0	(8,117)
2628	McKenzie Fire And Rescue	(6,013)	0	0	0	0	0	341	19	1,296	270	0	(564)	(119)	0	(683)
2630	Sheridan Fire District	(3,212)	0	0	0	122	0	182	10	692	0	0	(301)	55	0	(246)
2631	Arch Cape Water-Sanitary District	(1,314)	0	0	0	6	0	74	4	283	3	0	(123)	1	0	(122)
2633	Port of Cascade Locks	(7,099)	0	0	0	0	0	402	23	1,531	346	0	(666)	(59)	0	(825)
2637	Northeast Oregon Housing Authority	(9,303)	0	0	0	0	0	527	30	2,006	237	0	(873)	(116)	0	(989)
2638	North Douglas County Fire and EMS	(3,404)	0	0	0	70	0	193	11	734	77	0	(320)	9	0	(311)
2641	Suburban East Salem Water District	(2,962)	0	0	0	118	0	168	9	639	5	0	(278)	48	0	(230)
2642	Dexter Rural Fire Protection District	(874)	0	0	0	0	0	50	3	188	82	0	(82)	(38)	0	(120)
2643	Sweet Home Cemetery	(1,287)	0	0	0	13	0	73	4	277	0	0	(121)	7	0	(114)
2644	Lakeside Water District	(2,200)	0	0	0	5	0	125	7	474	46	0	(207)	(17)	0	(224)
2645	Chiloquin Agency Lake Rural Fire Protection District	(3,646)	0	0	0	10	0	207	12	786	347	0	(342)	(146)	0	(488)
2646	Keno Rural Fire Protection District	(1,348)	0	0	0	342	0	76	4	291	0	0	(127)	167	0	40
2647	Crooked River Ranch Rural Fire Protection District	(3,947)	0	0	0	73	0	224	13	851	52	0	(370)	22	0	(348)
2648	Black Butte Ranch Rural Fire Protection District	(7,196)	0	0	0	135	0	408	23	1,551	74	0	(675)	15	0	(660)
2649	Colton Fire Department	(546)	0	0	0	26	0	31	2	118	48	0	(51)	(18)	0	(69)
2650	Pleasant Hill Fire Department	(594)	0	0	0	0	0	34	2	128	5	0	(56)	(3)	0	(59)
2651	Imbler Rural Fire Protection District	(239)	0	0	0	0	0	14	1	52	14	0	(22)	(9)	0	(31)
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	328	0	0	(192)	0	(192)
2653	Umatilla Fire Department	(1,170)	0	0	0	0	0	66	4	252	112	0	(110)	(59)	0	(169)
2657	Mid-Willamette Valley Senior Service Agency	(135,259)	0	0	0	527	0	7,665	429	29,162	806	0	(12,695)	(42)	0	(12,737)
2659	Silverton Fire District	(4,928)	0	0	0	0	0	279	16	1,063	66	0	(463)	(33)	0	(496)
2660	Tualatin Valley Fire & Rescue	(651,214)	0	0	0	3,490	0	36,900	2,066	140,400	2,885	0	(61,121)	798	0	(60,323)
2663	Metropolitan Area Communications Commission	(7,809)	0	0	0	256	0	443	25	1,684	35	0	(733)	92	0	(641)
2664	Applegate Valley Rural Fire Protection District 9	(6,232)	0	0	0	0	0	353	20	1,344	232	0	(585)	(118)	0	(703)
2669	Roseburg Urban Sanitary Authority	(10,034)	0	0	0	162	0	569	32	2,163	20	0	(942)	59	0	(883)
2671	Columbia 911 Communications District	(13,301)	0	0	0	56	0	754	42	2,868	161	0	(1,248)	(70)	0	(1,318)
2672	Rockwood Water PUD	(15,760)	0	0	0	118	0	893	50	3,398	0	0	(1,479)	69	0	(1,410)
2673	Port Orford Library	(577)	0	0	0	26	0	33	2	124	0	0	(54)	(12)	0	(42)
2674	Nestucca Rural Fire District	(3,198)	0	0	0	33	0	176	10	670	31	0	(292)	6	0	(286)
2675	Salmon Harbor-Douglas County	(6,445)	0	0	0	75	0	309	17	1,174	24	0	(511)	33	0	(478)
2676	Woodburn Fire District	(16,048)	0	0	0	0	0	909	51	3,460	281	0	(1,506)	(140)	0	(1,646)
2678	Central Oregon Regional Housing Authority	(11,396)	0	0	0	58	0	646	36	2,457	40	0	(1,070)	18	0	(1,052)
2679	Columbia River Public Utility District	(50,057)	0	0	0	0	0	2,837	159	10,792	1,934	0	(4,698)	(1,007)	0	(5,705)
2681	Cloverdale Rural Fire Protection District	(1,692)	0	0	0	0	0	96	5	365	23	0	(159)	(9)	0	(168)
2684	Parkdale Fire District	(1,258)	0	0	0	22	0	71	4	271	0	0	(118)	12	0	(106)
2685	Oregon Community College Association	(5,116)	0	0	0	118	0	290	16	1,103	49	0	(480)	22	0	(458)
2686	Weston Cemetery	(264)	0	0	0	0	0	15	1	57	34	0	(25)	(18)	0	(43)
2687	Columbia Drainage Vector Control District	(2,714)	0	0	0	11	0	154	9	585	158	0	(255)	(62)	0	(317)
2688	Polk County Fire District 1	(13,763)	0	0	0	0	0	780	44	2,967	545	0	(1,292)	(271)	0	(1,563)
2689	Redmond Area Park & Recreation District	(8,364)	0	0	0	0	0	474	27	1,803	61	0	(785)	(32)	0	(817)
2692	Siuslaw Public Library	(4,236)	0	0	0	0	0	240	13	913	23	0	(398)	(15)	0	(413)
2693	City-County Insurance Services	(69,935)	0	0	0	125	0	3,963	222	15,078	9,793	0	(6,564)	(4,181)	0	(10,745)
2694	Philomath Fire Department	(4,671)	0	0	0	114	0	265	15	1,007	151	0	(438)	0	0	(438)
2695	Washington County Consolidated Communications Agency	(73,682)	0	0	0	171	0	4,176	234	15,886	311	0	(6,916)	(109)	0	(7,025)
2696	Stayton Fire District	(4,914)	0	0	0	0	0	278	16	1,059	102	0	(461)	(57)	0	(518)
2698	Halsey Shedd Rural Fire Protection District	(1,331)	0	0	0	0	0	75	4	287	71	0	(125)	(39)	0	(164)
2699	Chetco Library Board	(2,430)	0	0	0	8	0	138	8	524	14	0	(228)	(6)	0	(234)
2700	Lowell Rural Fire Protection District	(1,297)	0	0	0	55	0	74	4	280	113	0	(122)	(17)	0	(139)
2701	Sisters-Camp Sherman Rural Fire Protection District	(13,139)	0	0	0	0	0	745	42	2,833	220	0	(1,233)	(102)	0	(1,335)
2702	Banks Fire District 13	(3,640)	0	0	0	64	0	206	12	785	116	0	(342)	(13)	0	(355)
2705	Lebanon Fire District	(36,888)	0	0	0	0	0	2,091	117	7,953	780	0	(3,462)	(389)	0	(3,851)
2707	Clatskanie Library	(1,058)	0	0	0	8	0	60	3	228	3	0	(99)	3	0	(96)
2709	Scappoose Public Library	(1,521)	0	0	0	0	0	86	5	328	11	0	(143)	(5)	0	(148)
2710	Klamath County Emergency Communications District	(7,050)	0	0	0	0	0	400	22	1,520	34	0	(650)	(19)	0	(669)
2712	Jefferson County EMS	(6,912)	0	0	0	78	0	335	19	1,275	0	0	(555)	45	0	(510)
2713	Port of Tillamook Bay	(7,168)	0	0	0	169	0	406	23	1,545	119	0	(673)	4	0	(669)
2714	Winchester Bay Sanitary District	(1,631)	0	0	0	2	0	92	5	352	22	0	(153)	(12)	0	(165)
2715	Jackson County Fire District 3	(70,376)	0	0	0	59	0	3,988	223	15,173	611	0	(6,605)	(334)	0	(6,939)
2716	Neskowin Water District	(1,924)	0	0	0	0	0	109	6	415	23	0	(181)	(13)	0	(194)
2717	Ice Fountain Water District	(3,750)	0	0	0	9	0	213	12	809	6	0	(352)	2	0	(350)
2718	Curry Library	(1,520)	0	0	0	6	0	86	5	328	0	0	(143)	3	0	(140)
2721	Klamath Housing Authority	(5,420)	0	0	0	69	0	307	17	1,169	0	0	(509)	41	0	(468)
2722	Tillamook 9-1-1	(6,971)	0	0	0	0	0	395	22	1,503	50	0	(654)	(23)	0	(677)
2724	Nehalem Bay Wastewater Agency	(4,786)	0	0	0	35	0	271	15	1,032	64	0	(449)	(8)	0	(457)
2725	West Valley Fire District	(6,649)	0	0	0	0	0	377	21	1,433	162	0	(624)	(80)	0	(704)
2726	Yamhill Communications Agency	(10,408)	0	0	0	69	0	590	33	2,244	0	0	(977)	39	0	(938)
2728	Baker County Library District	(6,535)	0	0	0	0	0	314	18	1,193	86	0	(520)	(48)	0	(568)
2729	Douglas County Fire District 2	(49,897)	0	0	0	0	0	2,828	158	10,758	2,390	0	(4,683)	(1,382)	0	(6,065)
2731	Canby Utility Board	(19,331)	0	0	0	0	0	1,096	61	4,168	206	0	(1,814)	(106)	0	(1,920)
2732	Umatilla County Special Library District	(1,195)	0	0	0	84	0	68	4	258	13	0	(112)	28	0	(84)
2733	Wiard Memorial Park District	0	0	0	0	8	0	0	0	0	33	0	0	(16)	0	(16)
2734	Seal Rock Water District	(5,344)	0	0	0	0	0	303	17	1,152	25	0	(502)	(14)	0	(516)
2739	Scappoose Rural Fire Protection District	(20,670)	0	0	0	159	0	1,171	66	4,456	192	0	(1,940)	10	0	(1,930)
2740	Neskowin Regional Sanitary Authority	(2,015)	0	0	0	0	0	114	6	434	108	0	(189)	(56)	0	(245)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources				Deferred Inflows of Resources										
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2741	Port of Garibaldi	(3,783)	0	0	0	146	0	214	12	816	0	0	(355)	75	0	(280)
2742	Amity Fire District	(1,136)	0	0	0	0	0	64	4	245	11	0	(107)	(7)	0	(114)
2743	Douglas Soil & Water Conservation District	(999)	0	0	0	71	0	57	3	215	0	0	(94)	33	0	(61)
2745	Clackamas County Fire District	(327,300)	0	0	0	0	0	18,549	1,038	70,565	3,535	0	(30,720)	(1,647)	0	(32,367)
2747	Salem Housing Authority	(23,882)	0	0	0	204	0	1,353	76	5,148	0	0	(2,242)	103	0	(2,139)
2749	Black Butte Ranch Police	(4,687)	0	0	0	0	0	265	15	1,006	42	0	(438)	(21)	0	(459)
2752	Mist-Birkenfeld Rural Fire Protection District	(1,787)	0	0	0	14	0	101	6	385	0	0	(168)	7	0	(161)
2753	Linn-Benton Housing Authority	(11,965)	0	0	0	79	0	678	38	2,580	144	0	(1,123)	(49)	0	(1,172)
2754	Western Lane Ambulance District	(16,967)	0	0	0	4	0	962	54	3,658	314	0	(1,592)	(134)	0	(1,726)
2757	City of Stayton	(9,686)	0	0	0	125	0	549	31	2,088	42	0	(909)	30	0	(879)
2758	Mohawk Valley Rural Fire District	(1,441)	0	0	0	20	0	82	5	311	49	0	(135)	(11)	0	(146)
2760	Knappa Svensen Burnside Rural Fire Protection District	(1,844)	0	0	0	0	0	105	6	398	15	0	(173)	(7)	0	(180)
2761	Clackamas River Water	(32,940)	0	0	0	73	0	1,867	105	7,102	131	0	(3,092)	(45)	0	(3,137)
2763	Junction City Fire Department	(3,708)	0	0	0	0	0	210	12	799	199	0	(348)	(96)	0	(444)
2765	Green Sanitary	(3,379)	0	0	0	0	0	191	11	729	19	0	(317)	(6)	0	(323)
2766	Southwest Lincoln County Water District	(2,936)	0	0	0	56	0	166	9	633	46	0	(276)	(2)	0	(278)
2767	Springfield Utility Board	0	0	0	0	125	0	0	0	0	0	0	0	33	0	33
2768	Lake County Library District	(1,843)	0	0	0	7	0	104	6	397	49	0	(173)	(17)	0	(190)
2771	Harbor Water PUD	(4,391)	0	0	0	0	0	249	14	947	98	0	(412)	(51)	0	(463)
2772	Umatilla County Soil & Water District	(590)	0	0	0	0	0	33	2	127	45	0	(55)	(23)	0	(78)
2773	Housing Authority of Jackson County	(34,665)	0	0	0	6	0	1,965	110	7,474	491	0	(3,254)	(209)	0	(3,463)
2774	Oregon Trail Library District	(1,972)	0	0	0	28	0	112	6	425	63	0	(185)	(11)	0	(196)
2776	Rainier Cemetery District	(464)	0	0	0	1	0	26	1	100	4	0	(44)	(1)	0	(45)
2777	City of Newberg	(55,603)	0	0	0	0	0	3,151	176	11,988	3,942	0	(5,219)	(2,219)	0	(7,438)
2778	Mulino Water District 23	(944)	0	0	0	0	0	53	3	204	30	0	(89)	(14)	0	(103)
2779	Brownsville Rural Fire Protection District	(1,126)	0	0	0	0	0	64	4	243	16	0	(106)	(9)	0	(115)
2780	Nehalem Bay Health District	0	0	0	0	29	0	0	0	0	1	0	0	12	0	12
2781	North Bend Coos-Curry Housing Authority	(5,183)	0	0	0	58	0	294	16	1,118	47	0	(486)	14	0	(472)
2782	Millington Rural Fire Protection District	(429)	0	0	0	39	0	24	1	92	1	0	(40)	17	0	(23)
2783	Tillamook Fire District	(3,283)	0	0	0	0	0	186	10	706	(308)	0	(17)	32	0	(325)
2784	Eisenhardt Pool	(2,454)	0	0	0	0	0	139	8	529	64	0	(230)	(30)	0	(260)
2785	Fern Ridge Community Library	(2,334)	0	0	0	10	0	132	7	503	31	0	(219)	(8)	0	(227)
2786	Seal Rock Rural Fire Protection District	(1,013)	0	0	0	35	0	57	3	218	59	0	(95)	(5)	0	(100)
2788	Port of Hood River	(13,835)	0	0	0	0	0	784	44	2,983	43	0	(1,298)	(25)	0	(1,323)
2789	Farmers Irrigation District	(5,375)	0	0	0	0	0	305	17	1,159	120	0	(504)	(69)	0	(573)
2790	Silver Falls Library District	(5,329)	0	0	0	94	0	302	17	1,149	0	0	(500)	47	0	(453)
2792	North Wasco County Parks And Recreation District	(3,004)	0	0	0	57	0	170	10	648	37	0	(282)	4	0	(278)
2793	North Lincoln Fire & Rescue District 1	(10,320)	0	0	0	0	0	585	33	2,225	980	0	(969)	(466)	0	(1,435)
2794	Siuslaw Rural Fire Protection District 1	(8,619)	0	0	0	0	0	488	27	1,858	308	0	(809)	(135)	0	(944)
2796	West Side Rural Fire Protection District	(1,598)	0	0	0	0	0	91	5	344	9	0	(150)	(5)	0	(155)
2797	Vernonia Fire	(1,442)	0	0	0	38	0	82	5	311	32	0	(135)	9	0	(126)
2798	Fairview Water District	(646)	0	0	0	0	0	37	2	139	15	0	(61)	(8)	0	(69)
2799	Sublimity Fire District	(1,185)	0	0	0	0	0	67	4	256	10	0	(111)	(5)	0	(116)
2801	Coburg Rural Fire Protection District	(2,613)	0	0	0	0	0	148	8	563	153	0	(245)	(66)	0	(311)
2802	Rural Road Assessment District 3	(2,311)	0	0	0	18	0	131	7	498	10	0	(217)	6	0	(211)
2803	Southwestern Polk County Rural Fire Protection District	(53)	0	0	0	0	0	3	0	11	2	0	(5)	21	0	16
2804	Aurora Rural Fire Protection District	(2,192)	0	0	0	125	0	124	7	473	21	0	(206)	42	0	(164)
2806	Multnomah County Rural Fire Protection District 14	(169)	0	0	0	59	0	10	1	37	4	0	(16)	24	0	8
2809	Juntura Road District 4	(12)	0	0	0	0	0	1	0	3	2	0	(1)	(1)	0	(2)
2810	Sutherlin Water Control District	(787)	0	0	0	0	0	45	2	170	30	0	(74)	(13)	0	(87)
2811	Mid-Columbia Center For Living	(66,892)	0	0	0	576	0	3,791	212	14,422	0	0	(6,278)	325	0	(5,953)
2816	Odell Sanitary District	(2,597)	0	0	0	0	0	147	8	560	24	0	(244)	(11)	0	(255)
2817	Wickup Water District	(790)	0	0	0	22	0	45	3	170	9	0	(74)	5	0	(69)
2818	Netarts Water District	(1,704)	0	0	0	5	0	97	5	367	0	0	(160)	4	0	(156)
2819	Harrisburg Fire and Rescue	(1,558)	0	0	0	1	0	88	5	336	20	0	(146)	(7)	0	(153)
2820	Central Oregon Coast Fire & Rescue District	(2,257)	0	0	0	0	0	128	7	487	457	0	(212)	(234)	0	(446)
2821	Tillamook County Soil And Water Conservation District	(1,902)	0	0	0	130	0	108	6	410	0	0	(178)	0	0	(117)
2822	Deschutes County Rural Fire Protection District 2	(1,478)	0	0	0	0	0	84	5	319	16	0	(139)	(8)	0	(147)
2823	Lyons Fire District	(248)	0	0	0	0	0	14	1	54	53	0	(23)	(26)	0	(49)
2824	Glide Fire Department	(967)	0	0	0	6	0	55	3	209	36	0	(91)	(11)	0	(102)
2825	Northern Oregon Corrections	(31,584)	0	0	0	0	0	1,790	100	6,810	696	0	(2,964)	(395)	0	(3,359)
2826	Wasco County Soil-Water Conservation District	(3,855)	0	0	0	11	0	218	12	831	12	0	(362)	(2)	0	(364)
2828	Deschutes Public Library District	(47,726)	0	0	0	35	0	2,705	151	10,290	267	0	(4,479)	(141)	0	(4,620)
2829	Hubbard Rural Fire Protection District	(364)	0	0	0	138	0	21	1	78	0	0	(34)	0	0	34
2830	Netarts-Oceanside Rural Fire Protection District	(1,038)	0	0	0	42	0	59	3	224	21	0	(97)	5	0	(92)
2833	Boardman Rural Fire Protection District	(5,896)	0	0	0	0	0	334	19	1,271	188	0	(553)	(85)	0	(638)
2834	Crescent Rural Fire Protection District	(1,931)	0	0	0	119	0	109	6	416	0	0	(181)	85	0	(116)
2835	North Clackamas County Water Commission	(3,156)	0	0	0	0	0	179	10	680	68	0	(296)	(33)	0	(329)
2837	NORCOM	(13,970)	0	0	0	0	0	792	44	3,012	153	0	(1,311)	(80)	0	(1,391)
2838	High Desert Parks & Recreation District	(277)	0	0	0	0	0	16	1	60	1	0	(26)	(1)	0	(27)
2839	North Morrow Vector Control District	(1,508)	0	0	0	0	0	85	5	325	3	0	(142)	(1)	0	(143)
2840	Cannon Beach Rural Fire Protection District	(1,707)	0	0	0	21	0	97	5	368	56	0	(160)	(13)	0	(173)
2841	Jefferson County Soil & Water Conservation District	(2,393)	0	0	0	32	0	136	8	516	0	0	(225)	16	0	(209)
2842	Tualatin Valley Water District	(112,045)	0	0	0	0	0	6,350	356	24,157	511	0	(10,516)	(248)	0	(10,764)
2843	Yachats Rural Fire Protection District	(3,571)	0	0	0	0	0	202	11	770	114	0	(335)	(56)	0	(391)

Exhibit D

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

Total for all entities		(11,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense						
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2844	Crook County Rural Fire Protection District 1	(18,992)	0	0	0	3	0	1,076	60	4,095	93	0	(1,783)	(39)	0	(1,822)
2845	Sunrise Water Authority	(15,766)	0	0	0	345	0	894	50	3,399	58	0	(1,480)	177	0	(1,303)
2846	Jefferson County Library District	(2,200)	0	0	0	16	0	125	7	474	0	0	(206)	7	0	(199)
2847	Sweet Home Fire and Ambulance District	(10,602)	0	0	0	0	0	601	34	2,286	197	0	(995)	(104)	0	(1,099)
2849	Lebanon Aquatic District	(2,292)	0	0	0	17	0	130	7	494	17	0	(215)	3	0	(212)
2850	Lake County 4-H & Extension Service	0	0	0	0	0	0	0	0	0	10	0	0	(6)	0	(6)
2851	East Umatilla County Rural Fire Protection District	(763)	0	0	0	9	0	43	2	164	16	0	(72)	(5)	0	(77)
2852	Ochoco Irrigation District	(4,997)	0	0	0	20	0	283	16	1,077	10	0	(469)	3	0	(466)
2853	Mill City Rural Fire Protection District	(602)	0	0	0	0	0	34	2	130	12	0	(56)	(7)	0	(63)
2855	Harney Hospital	(100,784)	0	0	0	0	0	5,712	320	21,729	614	0	(9,459)	(329)	0	(9,788)
2857	Sunriver Service District	(19,982)	0	0	0	0	0	1,132	63	4,308	411	0	(1,875)	(215)	0	(2,090)
2858	Nesika Beach-Ophir Water District	(915)	0	0	0	0	0	52	3	197	82	0	(86)	(44)	0	(130)
2859	South Lane County Fire and Rescue	(23,634)	0	0	0	0	0	1,339	75	5,095	597	0	(2,218)	(272)	0	(2,490)
2860	Coos County Airport District	(7,489)	0	0	0	7	0	424	24	1,615	0	0	(703)	3	0	(700)
2861	Mt Angel Fire District	(744)	0	0	0	4	0	42	2	161	0	0	(70)	3	0	(67)
2864	Tri-City Water and Sanitary Authority	(4,080)	0	0	0	0	0	231	13	880	27	0	(383)	(15)	0	(398)
2865	Tri-County Cooperative Weed Management Area	(1,463)	0	0	0	5	0	83	5	315	77	0	(137)	(31)	0	(168)
2867	West Multnomah Soil And Water Conservation District	(7,304)	0	0	0	16	0	414	23	1,574	99	0	(686)	(64)	0	(720)
2869	Nehalem Bay Fire & Rescue	(2,722)	0	0	0	0	0	154	9	587	70	0	(256)	(31)	0	(287)
2870	Clackamas River Water Providers	(1,950)	0	0	0	0	0	111	6	420	33	0	(183)	(16)	0	(199)
2873	Mosier Fire District	(486)	0	0	0	0	0	28	2	105	7	0	(46)	(4)	0	(50)
2874	Umatilla-Morrow Radio and Data District	(2,156)	0	0	0	28	0	122	7	465	12	0	(202)	5	0	(197)
2876	Oregon Municipal Electric Utilities Association	(499)	0	0	0	31	0	28	2	108	60	0	(47)	(22)	0	(69)
2877	Mid-Columbia Fire And Rescue V1-801	(20,734)	0	0	0	0	0	1,175	66	4,470	486	0	(1,946)	(264)	0	(2,210)
2878	Yamhill Fire Protection District	(717)	0	0	0	2	0	41	2	155	1	0	(67)	1	0	(66)
2879	LaGrande Rural Fire Protection District	(758)	0	0	0	8	0	43	2	164	11	0	(71)	(4)	0	(75)
2880	Oregon Health & Science University	(3,493,232)	0	0	0	30,864	0	197,971	11,084	753,133	17,210	0	(327,867)	3,296	0	(324,571)
2881	Lake Chinook Fire and Rescue District	(315)	0	0	0	10	0	18	1	68	0	0	(30)	5	0	(25)
2883	Lane Fire Authority	(34,165)	0	0	0	124	0	1,936	108	7,366	631	0	(3,207)	(203)	0	(3,410)
2884	North Central Public Health District	(12,087)	0	0	0	82	0	685	38	2,606	81	0	(1,134)	13	0	(1,121)
2885	Siletz Rural Fire Protection District	(734)	0	0	0	25	0	42	2	158	6	0	(69)	9	0	(720)
2886	Ilanha-Detroit Rural Fire Protection District	(3,484)	0	0	0	210	0	197	11	751	218	0	(327)	28	0	(299)
2887	Umatilla County Fire District #1	(34,787)	0	0	0	0	0	1,971	110	7,500	481	0	(3,265)	(218)	0	(3,483)
2888	Oak Lodge Water Services District	(33,902)	0	0	0	0	0	1,921	108	7,309	843	0	(3,182)	(437)	0	(3,619)
2889	Mid-Valley Behavioral Care Network	(3,105)	0	0	0	0	0	176	10	669	434	0	(291)	(189)	0	(480)
2900	Clatsop Community College	(62,526)	0	0	0	0	0	3,543	198	13,480	771	0	(5,868)	(411)	0	(6,279)
2901	Blue Mountain Community College	(122,123)	0	0	0	0	0	6,921	387	26,329	881	0	(11,462)	(430)	0	(11,892)
2902	Treasure Valley Community College	(88,688)	0	0	0	811	0	5,026	281	19,121	1,167	0	(8,324)	(334)	0	(8,658)
2903	Umpqua Community College	(120,238)	0	0	0	933	0	6,814	382	25,923	437	0	(11,285)	148	0	(11,137)
2904	Lane Community College	(497,002)	0	0	0	3,322	0	28,166	1,577	107,155	3,729	0	(46,647)	(749)	0	(47,396)
2905	Mt Hood Community College	(466,352)	0	0	0	967	0	26,373	1,477	100,329	2,401	0	(43,677)	(463)	0	(44,140)
2906	Klamath Community College	(70,386)	0	0	0	236	0	3,989	223	15,175	843	0	(6,606)	(227)	0	(6,833)
2908	Clackamas Community College	(318,741)	0	0	0	12	0	18,064	1,011	68,720	1,559	0	(29,916)	(672)	0	(30,588)
2910	Linn-Benton Community College	(300,939)	0	0	0	0	0	17,055	955	64,882	1,594	0	(28,245)	(814)	0	(29,059)
2918	Portland Community College	(1,412,676)	0	0	0	4,528	0	80,060	4,482	304,570	4,515	0	(132,590)	(687)	0	(133,277)
2919	Chemeketa Community College	(531,509)	0	0	0	0	0	30,122	1,686	114,592	2,565	0	(49,886)	(1,351)	0	(51,237)
2922	Rogue Community College	(222,882)	0	0	0	987	0	12,631	707	48,053	908	0	(20,919)	(105)	0	(21,024)
2995	Oregon Coast Community College	(29,000)	0	0	0	109	0	1,644	92	6,252	851	0	(2,722)	(305)	0	(3,027)
2996	Columbia Gorge Community College	(49,242)	0	0	0	422	0	2,791	156	10,617	2	0	(4,622)	181	0	(4,441)
2997	Tillamook Bay Community College	(21,263)	0	0	0	50	0	1,205	67	4,584	201	0	(1,996)	(58)	0	(2,054)
2998	Southwestern Community College	(106,199)	0	0	0	1,319	0	6,019	337	22,896	413	0	(9,968)	331	0	(9,637)
2999	Central Oregon Community College	(253,663)	0	0	0	0	0	14,376	805	54,689	2,693	0	(23,808)	(1,439)	0	(25,247)
3003	Baker School District 5J	(106,823)	0	0	0	0	0	6,054	339	23,031	692	0	(10,026)	(327)	0	(10,353)
3008	Huntington School District 16J	(7,286)	0	0	0	47	0	413	23	1,571	164	0	(684)	(45)	0	(729)
3016	Burnt River High School	(5,094)	0	0	0	241	0	175	10	687	62	0	(290)	88	0	(202)
3027	Pine-Eagle School District 61	(12,458)	0	0	0	205	0	706	40	2,686	87	0	(1,169)	97	0	(1,072)
3037	Alsea School	(12,035)	0	0	0	58	0	682	38	2,595	0	0	(1,130)	30	0	(1,100)
3039	Corvallis School District 509J	(385,001)	0	0	0	0	0	21,819	1,222	83,005	1,568	0	(36,135)	(814)	0	(36,949)
3043	Philomath School District 17J	(81,707)	0	0	0	129	0	4,631	259	17,616	813	0	(7,669)	(279)	0	(7,948)
3075	West Linn School District	(562,324)	0	0	0	9,052	0	31,868	1,784	121,236	0	0	(52,778)	4,880	0	(47,898)
3116	Colton School District 53	(34,178)	0	0	0	0	0	1,937	108	7,369	339	0	(3,208)	(163)	0	(3,371)
3122	Oregon City School District 62	(449,884)	0	0	0	296	0	25,496	1,427	96,994	1,839	0	(42,225)	(954)	0	(43,179)
3160	Gladstone School District 115	(112,014)	0	0	0	0	0	6,348	355	24,150	2,982	0	(10,513)	(1,472)	0	(11,985)
3179	Clatsop County School District 1C	(112,087)	0	0	0	0	0	6,352	356	24,166	540	0	(10,520)	(263)	0	(10,783)
3186	Jewell School District 8	(19,376)	0	0	0	0	0	1,098	61	4,177	383	0	(1,819)	(179)	0	(1,998)
3187	Seaside Schools	(102,168)	0	0	0	0	0	5,790	324	22,027	338	0	(9,589)	(168)	0	(9,757)
3195	Warrenton-Hammond School District	(62,173)	0	0	0	82	0	3,523	197	13,404	762	0	(5,835)	(282)	0	(6,117)
3230	Vernonia School District	(33,907)	0	0	0	0	0	1,922	106	7,310	531	0	(3,182)	(291)	0	(3,473)
3241	Coquille School District 8	(58,696)	0	0	0	229	0	3,326	186	12,655	791	0	(5,509)	(210)	0	(5,719)
3242	Coos Bay School District 9	(152,111)	0	0	0	0	0	8,621	483	32,795	1,490	0	(14,277)	(729)	0	(15,006)
3245	North Bend Public Schools	(119,926)	0	0	0	0	0	6,797	381	25,856	1,418	0	(11,256)	(678)	0	(11,934)
3252	Powers School District	(9,081)	0	0	0	52	0	515	29	1,958	0	0	(852)	30	0	(822)
3257	Myrtle Point School District 41	(34,973)	0	0	0	66	0	1,982	111	7,540	418	0	(3,282)	(216)	0	(3,498)
3264	Bandon School District	(38,029)	0	0	0	9	0	2,155	121	8,199	28	0	(3,569)	(7)	0	(3,576)
3274	Crook County School District	(175,580)	0	0	0	0	0	9,951	557	37,855	2,964	0	(16,479)	(1,394)	0	(17,873)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)			
		Deferred Outflows of Resources				Deferred Inflows of Resources												
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	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)
			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								
3275	Port Orford-Langlois School District 2Cj	(14,352)	0	0	0	376	0	813	46	3,094	37	0	(1,347)	141	0	(1,206)		
3283	Brookings-Harbor School District 17C	(88,246)	0	0	0	0	0	5,001	280	19,026	188	0	(8,283)	(86)	0	(8,369)		
3288	Central Curry School District 1	(26,603)	0	0	0	34	0	1,508	84	5,736	224	0	(2,497)	(79)	0	(2,576)		
3291	Bend-La Pine Public Schools	(999,849)	0	0	0	0	0	56,664	3,172	215,565	5,833	0	(93,844)	(2,823)	0	(96,667)		
3296	Sisters School District	(64,747)	0	0	0	0	0	3,869	205	13,959	192	0	(6,077)	(86)	0	(6,163)		
3307	Oakland School District	(27,346)	0	0	0	247	0	1,550	87	5,896	0	0	(2,567)	111	0	(2,456)		
3310	Roseburg Public Schools	(303,898)	0	0	0	0	0	17,223	964	65,520	2,156	0	(28,523)	(1,201)	0	(29,724)		
3316	Glide School District 12	(41,805)	0	0	0	4	0	2,369	133	9,013	155	0	(3,924)	(66)	0	(3,990)		
3318	Days Creek School District 15	(12,331)	0	0	0	13	0	699	39	2,658	5	0	(1,157)	6	0	(1,151)		
3319	South Umpqua School District	(71,387)	0	0	0	95	0	4,046	227	15,391	153	0	(6,700)	(49)	0	(6,749)		
3320	Camas Valley School District 21	(13,635)	0	0	0	0	0	773	43	2,940	141	0	(1,280)	(66)	0	(1,346)		
3321	North Douglas School District 22	(17,874)	0	0	0	0	0	1,013	57	3,854	289	0	(1,678)	(157)	0	(1,835)		
3324	Yoncalla School District 32	(14,561)	0	0	0	0	0	825	46	3,139	340	0	(1,367)	(182)	0	(1,549)		
3325	Elkton School District 34	(14,133)	0	0	0	0	0	801	45	3,047	166	0	(1,326)	(77)	0	(1,403)		
3335	Riddle School District	(21,616)	0	0	0	40	0	1,225	69	4,660	104	0	(2,029)	(45)	0	(2,074)		
3338	Glendale 77	(17,727)	0	0	0	0	0	1,005	56	3,822	234	0	(1,664)	(112)	0	(1,776)		
3349	Winston-Dillard Schools	(61,298)	0	0	0	0	0	3,474	194	13,216	663	0	(5,753)	(372)	0	(6,125)		
3353	Sutherlin School District 130	(78,898)	0	0	0	9	0	4,471	250	17,010	155	0	(7,405)	(61)	0	(7,466)		
3361	Arlington Public Schools	(11,302)	0	0	0	60	0	641	36	2,437	0	0	(1,061)	30	0	(1,031)		
3364	Condon Admin School District 25J	(7,910)	0	0	0	16	0	448	25	1,705	0	0	(742)	8	0	(734)		
3370	Prairie City School District 4	(11,084)	0	0	0	0	0	628	35	2,390	324	0	(1,040)	(156)	0	(1,196)		
3372	Monument School District 8	(5,210)	0	0	0	72	0	295	17	1,123	16	0	(489)	21	0	(468)		
3375	Dayville School District 16J	(5,998)	0	0	0	0	0	340	19	1,293	103	0	(563)	(59)	0	(622)		
3376	Long Creek Schools	(3,635)	0	0	0	135	0	206	12	784	0	0	(341)	62	0	(279)		
3394	Crane Elementary School	(4,489)	0	0	0	36	0	254	14	968	187	0	(421)	(61)	0	(482)		
3395	Pine Creek School	(408)	0	0	0	6	0	23	1	88	2	0	(38)	3	0	(35)		
3396	Diamond School District 7	(493)	0	0	0	0	0	28	2	106	100	0	(46)	(57)	0	(103)		
3397	Suntex School District	(1,214)	0	0	0	0	0	69	4	262	58	0	(114)	(30)	0	(144)		
3398	Drewsey School	(495)	0	0	0	22	0	28	2	107	1	0	(46)	12	0	(34)		
3399	Frenchglen School District	(87)	0	0	0	36	0	50	3	189	5	0	(82)	13	0	(69)		
3405	Fields-Trout Creek 33	(1,402)	0	0	0	18	0	79	4	302	1	0	(132)	10	0	(122)		
3407	Crane Union High School	(6,723)	0	0	0	46	0	381	21	1,449	47	0	(631)	7	0	(624)		
3409	Hood River County School District	(267,237)	0	0	0	0	0	15,145	848	57,616	3,382	0	(25,082)	(1,573)	0	(26,655)		
3414	Phoenix-Talent School District	(128,124)	0	0	0	0	0	7,261	407	27,624	611	0	(12,026)	(360)	0	(12,386)		
3415	Ashland Public Schools	(167,003)	0	0	0	0	0	9,465	530	36,006	1,894	0	(15,675)	(944)	0	(16,619)		
3416	Central Point School District 6	(258,053)	0	0	0	0	0	14,625	819	55,636	3,044	0	(24,220)	(1,335)	0	(25,555)		
3417	Eagle Point School District 9	(203,764)	0	0	0	0	0	11,548	647	43,931	540	0	(19,125)	(315)	0	(19,440)		
3424	Rogue River School District	(43,826)	0	0	0	296	0	2,484	139	9,449	128	0	(4,113)	119	0	(3,994)		
3432	Prospect School District	(12,906)	0	0	0	110	0	731	41	2,783	0	0	(1,211)	56	0	(1,155)		
3439	Butte Falls School District	(12,947)	0	0	0	0	0	734	41	2,791	64	0	(1,215)	(29)	0	(1,244)		
3440	Pinehurst School	(1,276)	0	0	0	10	0	72	4	275	3	0	(120)	5	0	(115)		
3445	Culver School District 4	(38,625)	0	0	0	98	0	2,189	123	8,327	364	0	(3,625)	(172)	0	(3,797)		
3446	Ashwood School	(416)	0	0	0	24	0	24	1	90	13	0	(39)	(6)	0	(45)		
3447	Madras School District	(196,032)	0	0	0	0	0	11,110	622	42,264	736	0	(18,399)	(369)	0	(18,768)		
3451	Black Butte School District	(1,877)	0	0	0	0	0	106	6	405	70	0	(176)	(34)	0	(210)		
3454	Grants Pass School District	(379,102)	0	0	0	0	0	21,485	1,203	81,734	2,103	0	(35,582)	(1,054)	0	(36,636)		
3456	Klamath County School District	(383,998)	0	0	0	50	0	21,762	1,218	82,789	4,369	0	(36,041)	(1,870)	0	(37,911)		
3457	Klamath Falls City Schools	(177,294)	0	0	0	1,078	0	10,048	563	38,224	1,040	0	(16,640)	(142)	0	(16,782)		
3461	Lake County School District 7	(45,139)	0	0	0	0	0	2,558	143	9,732	425	0	(4,237)	(233)	0	(4,470)		
3462	Paisley School District	(10,044)	0	0	0	99	0	569	32	2,166	132	0	(943)	1	0	(942)		
3463	North Lake School District 14	(14,145)	0	0	0	0	0	802	45	3,050	70	0	(1,328)	(36)	0	(1,364)		
3464	Plush School District	(1,035)	0	0	0	1	0	59	3	223	4	0	(97)	(1)	0	(98)		
3465	Adel School District 21	(1,023)	0	0	0	0	0	58	3	220	16	0	(96)	(9)	0	(105)		
3470	Pleasant Hill School District	(48,153)	0	0	0	0	0	2,729	153	10,382	506	0	(4,520)	(251)	0	(4,771)		
3473	Eugene School District 4J	(1,038,958)	0	0	0	0	0	58,541	3,277	222,794	8,154	0	(96,951)	(4,197)	0	(101,958)		
3487	Springfield School District 19	(614,739)	0	0	0	13,770	0	34,805	1,949	132,407	0	0	(57,642)	6,866	0	(50,776)		
3494	Fern Ridge School District	(78,363)	0	0	0	0	0	4,441	249	16,895	2,239	0	(7,355)	(1,050)	0	(8,405)		
3498	Mapleton School District	(13,231)	0	0	0	82	0	750	42	2,853	129	0	(1,242)	(40)	0	(1,282)		
3502	Creswell School District 40	(69,352)	0	0	0	0	0	3,930	220	14,952	942	0	(6,509)	(474)	0	(6,983)		
3506	South Lane School District	(178,809)	0	0	0	0	0	10,134	567	38,551	2,364	0	(16,783)	(1,220)	0	(18,003)		
3510	Bethel School District	(307,884)	0	0	0	746	0	17,449	977	66,379	1,450	0	(28,897)	(527)	0	(29,424)		
3517	Crow-Applegate-Lorane District 66	(22,729)	0	0	0	15	0	1,288	72	4,900	256	0	(2,133)	(104)	0	(2,237)		
3519	McKenzie School District	(15,677)	0	0	0	45	0	888	50	3,380	266	0	(1,471)	(138)	0	(1,609)		
3520	Junction City School District 69	(87,267)	0	0	0	73	0	4,946	277	18,814	174	0	(8,191)	(32)	0	(8,223)		
3522	Lowell School District	(22,299)	0	0	0	130	0	1,284	71	4,808	475	0	(2,093)	(130)	0	(2,223)		
3524	Oakridge School District	(34,034)	0	0	0	0	0	1,929	108	7,338	435	0	(3,194)	(206)	0	(3,400)		
3527	Marcola School District 79	(17,417)	0	0	0	32	0	987	55	3,755	332	0	(1,635)	(126)	0	(1,761)		
3533	Triangle Lake Schools	(18,112)	0	0	0	0	0	1,026	57	3,905	313	0	(1,700)	(150)	0	(1,850)		
3537	Siuslaw School District 97J	(77,981)	0	0	0	486	0	4,419	247	16,812	154	0	(7,319)	(121)	0	(7,198)		
3579	Lincoln County School District	(256,487)	0	0	0	0	0	14,536	814	55,298	1,665	0	(24,073)	(764)	0	(24,837)		
3615	Central Linn School District 552C	(35,859)	0	0	0	604	0	2,032	114	7,731	97	0	(3,366)	205	0	(3,161)		
3618	Sweet Home School District 55	(121,180)	0	0	0	0	0	6,868	384	26,126	863	0	(11,374)	(451)	0	(11,825)		
3647	Scio School District 95C	(34,619)	0	0	0	1,353	0	1,962	110	7,464	0	0	(3,249)	691	0	(2,558)		
3665	Santiam Canyon School District	(32,189)	0	0	0	117	0	1,824	102	6,940	66	0	(3,021)	40	0	(2,981)		
3684	Ontario School District 8C	(146,066)	0	0	0	0	0	8,278	463	31,492	1,580	0	(13,709)	(814)	0	(14,523)		

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense						
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3687	Juntura Grade School	(940)	0	0	0	0	0	53	3	203	47	0	(88)	(24)	0	(112)
3694	Nysa School District 26	(68,233)	0	0	0	0	0	3,867	216	14,711	313	0	(6,404)	(148)	0	(6,552)
3696	Annex Elementary School	(5,156)	0	0	0	0	0	292	16	1,112	284	0	(484)	(100)	0	(584)
3707	Adrian School District 61	(17,873)	0	0	0	0	0	1,013	57	3,853	0	0	(1,678)	40	0	(1,638)
3709	Harper School District 66	(9,936)	0	0	0	0	0	506	28	1,927	0	0	(839)	73	0	(766)
3712	W W Jones School	(1,076)	0	0	0	0	0	61	3	232	1	0	(101)	1	0	(100)
3729	Jefferson School District 14Cj	(54,956)	0	0	0	0	0	3,114	174	11,848	61	0	(5,158)	(31)	0	(5,189)
3730	North Marion School District 15	(141,611)	0	0	0	0	0	8,025	449	30,531	5,696	0	(13,291)	(2,620)	0	(15,911)
3735	Salem-Keizer Public Schools	(2,606,873)	0	0	0	0	0	147,738	8,271	562,036	5,799	0	(244,675)	(3,082)	0	(247,757)
3750	St Paul School District	(17,790)	0	0	0	273	0	1,008	56	3,836	0	0	(1,670)	148	0	(1,522)
3780	Mt Angel School District 91	(56,174)	0	0	0	0	0	3,184	178	12,111	1,856	0	(5,272)	(863)	0	(6,135)
3786	Woodburn School District	(335,764)	0	0	0	0	0	19,029	1,065	72,390	2,199	0	(31,514)	(1,278)	0	(32,792)
3809	Morrow County Schools	(126,814)	0	0	0	0	0	7,187	402	27,341	384	0	(11,902)	(173)	0	(12,075)
3818	Portland Public Schools	(3,565,722)	0	0	0	0	0	202,079	11,314	768,762	19,650	0	(334,670)	(10,841)	0	(345,511)
3820	Parkrose School District	(189,469)	0	0	0	0	0	10,738	601	40,849	1,925	0	(17,783)	(996)	0	(18,779)
3824	Reynolds School District	(676,690)	0	0	0	3,058	0	38,293	2,144	145,677	6,831	0	(63,419)	(2,689)	0	(66,108)
3842	Cortbell School District 39	(61,488)	0	0	0	143	0	3,485	195	13,257	209	0	(5,771)	(61)	0	(5,832)
3843	David Douglas School District	(821,293)	0	0	0	0	0	46,545	2,606	177,069	3,147	0	(77,085)	(1,699)	0	(78,784)
3847	Riverdale School	(52,302)	0	0	0	14	0	2,964	166	11,276	323	0	(4,909)	(133)	0	(5,042)
3850	Dallas School District	(177,942)	0	0	0	0	0	10,084	565	38,364	1,918	0	(16,701)	(872)	0	(17,573)
3859	Central School District 13J	(185,108)	0	0	0	0	0	10,491	587	39,909	492	0	(17,374)	(246)	0	(17,620)
3865	Perrydale School District 21	(17,995)	0	0	0	0	0	1,020	57	3,880	258	0	(1,689)	(116)	0	(1,805)
3887	Falls City School District	(13,414)	0	0	0	0	0	760	43	2,892	281	0	(1,259)	(125)	0	(1,384)
3902	Tillamook Public Schools	(114,570)	0	0	0	21	0	6,493	364	24,701	307	0	(10,753)	(121)	0	(10,874)
3920	Neah-Kah-Nie School District	(64,050)	0	0	0	0	0	3,630	203	13,809	935	0	(6,012)	(473)	0	(6,485)
3927	Echo School District	(19,947)	0	0	0	0	0	1,130	63	4,301	213	0	(1,872)	(94)	0	(1,966)
3928	Umatilla School District 6R	(55,157)	0	0	0	1,179	0	3,126	175	11,892	539	0	(5,177)	197	0	(4,980)
3931	Pendleton School District 16R	(173,636)	0	0	0	912	0	9,840	551	37,435	167	0	(16,297)	297	0	(16,000)
3935	Athens-Weston School District 29Rj	(32,050)	0	0	0	0	0	1,816	102	6,910	525	0	(3,008)	(303)	0	(3,311)
3942	Starfield School District	(26,769)	0	0	0	165	0	1,517	85	5,771	80	0	(2,512)	80	0	(2,432)
3944	Uliah School	(4,844)	0	0	0	0	0	275	15	1,044	99	0	(455)	(45)	0	(500)
3957	Helix School District	(10,055)	0	0	0	14	0	570	32	2,168	14	0	(944)	(3)	0	(947)
3958	Pilot Rock School District 2R	(19,448)	0	0	0	80	0	1,102	62	4,193	121	0	(1,825)	(36)	0	(1,861)
3965	La Grande Public Schools	(105,901)	0	0	0	514	0	6,002	336	22,832	0	0	(9,940)	248	0	(9,692)
3966	Union County School District	(20,205)	0	0	0	32	0	1,145	64	4,356	160	0	(1,896)	(52)	0	(1,948)
3967	North Powder School District	(16,658)	0	0	0	163	0	944	53	3,591	193	0	(1,563)	11	0	(1,552)
3969	Imbler School District	(19,479)	0	0	0	0	0	1,104	62	4,200	248	0	(1,828)	(131)	0	(1,959)
3970	Cove School District	(16,506)	0	0	0	0	0	935	52	3,559	171	0	(1,549)	(93)	0	(1,642)
3973	Elgin School District 23	(22,766)	0	0	0	0	0	1,290	72	4,908	805	0	(2,137)	(408)	0	(2,545)
3986	Joseph School District 6	(17,195)	0	0	0	64	0	974	55	3,707	0	0	(1,614)	29	0	(1,585)
3990	Wallowa School	(10,595)	0	0	0	307	0	600	34	2,284	307	0	(994)	(46)	0	(1,040)
3993	Enterprise School District 21	(21,878)	0	0	0	0	0	1,240	69	4,717	292	0	(2,053)	(140)	0	(2,193)
4003	Troy School District 54	(522)	0	0	0	0	0	30	2	113	4	0	(49)	(1)	0	(50)
4012	Dufur Schools	(20,904)	0	0	0	46	0	1,185	66	4,507	163	0	(1,962)	(45)	0	(2,007)
4034	Gaston Public Schools	(33,235)	0	0	0	0	0	1,883	105	7,165	125	0	(3,119)	(72)	0	(3,191)
4035	Banks School District	(53,880)	0	0	0	0	0	3,054	171	11,616	980	0	(5,057)	(488)	0	(5,545)
4062	Beaverton School District	(2,835,569)	0	0	0	6,193	0	160,699	8,997	611,343	15,876	0	(266,140)	(3,259)	0	(269,399)
4109	Spray School District 1	(4,046)	0	0	0	0	0	229	13	872	303	0	(380)	(171)	0	(551)
4114	Fossil School District 21J	(8,203)	0	0	0	1,073	0	465	26	1,769	0	0	(770)	480	0	(290)
4135	Newberg School District 29Jt	(308,739)	0	0	0	762	0	17,497	980	66,563	614	0	(28,978)	(31)	0	(29,009)
4142	McMinnville Schools	(400,217)	0	0	0	0	0	22,681	1,270	86,286	6,234	0	(37,563)	(2,853)	0	(40,416)
4144	Sheridan School District 48J	(44,555)	0	0	0	10	0	2,525	141	9,606	128	0	(4,182)	(72)	0	(4,254)
4166	Yamhill-Carlton School District 1	(51,837)	0	0	0	75	0	2,938	164	11,176	447	0	(4,865)	(229)	0	(5,094)
4219	Grant County Education Service District	(6,134)	0	0	0	80	0	348	19	1,322	87	0	(576)	(16)	0	(592)
4220	Jefferson County Education Service District	(10,555)	0	0	0	0	0	598	33	2,276	145	0	(951)	(78)	0	(1,029)
4223	InterMountain Education Service District	(11,897)	0	0	0	0	0	634	355	24,125	1,160	0	(10,502)	(512)	0	(11,014)
4224	Wallowa County Region 18	(11,437)	0	0	0	86	0	648	36	2,466	44	0	(1,073)	31	0	(1,042)
4226	North Central Education Service District	(6,557)	0	0	0	117	0	372	21	1,414	0	0	(615)	57	0	(558)
4232	South Coast Education Service District Region 7	(55,946)	0	0	0	0	0	3,171	178	12,062	1,521	0	(5,251)	(725)	0	(5,976)
4237	Douglas Education Service District	(105,147)	0	0	0	250	0	5,959	334	22,669	146	0	(9,869)	82	0	(9,787)
4238	Multnomah Education Service District	(242,512)	0	0	0	507	0	13,744	769	52,285	2,043	0	(22,762)	(589)	0	(23,351)
4252	High Desert Education Service District	(129,033)	0	0	0	0	0	7,313	409	27,819	1,223	0	(12,111)	(577)	0	(12,688)
4254	Willamette Education Service District	(174,671)	0	0	0	0	0	9,899	554	37,659	1,338	0	(16,394)	(662)	0	(17,056)
4258	Hermiston School District 8R	(278,997)	0	0	0	127	0	15,812	885	60,151	2,702	0	(26,186)	(1,101)	0	(27,287)
4259	Clackamas Education Service District	(160,829)	0	0	0	0	0	9,115	510	34,674	1,920	0	(15,095)	(982)	0	(16,077)
4260	Greater Albany School District 8J	(540,619)	0	0	0	0	0	30,638	1,715	116,556	2,726	0	(50,741)	(1,197)	0	(51,938)
4268	Lake Oswego School District	(426,717)	0	0	0	3,510	0	24,183	1,354	91,999	0	0	(40,051)	2,028	0	(38,023)
4270	Silver Falls School District	(209,304)	0	0	0	0	0	11,862	664	45,125	1,150	0	(19,645)	(623)	0	(20,268)
4271	Malheur Education Service District Region 14	(27,425)	0	0	0	166	0	1,554	87	5,913	610	0	(2,574)	(167)	0	(2,741)
4272	Linn-Benton-Lincoln Education Service District	(131,580)	0	0	0	0	0	7,457	417	28,368	348	0	(12,350)	(176)	0	(12,526)
4273	Double O School District	(519)	0	0	0	0	0	29	2	112	10	0	(49)	(5)	0	(54)
4276	Lane County Education Service District	(88,573)	0	0	0	296	0	5,020	281	19,096	419	0	(8,313)	(8)	0	(8,321)
4277	Mitchell School	(5,310)	0	0	0	50	0	301	17	1,145	83	0	(498)	(27)	0	(525)
4279	St Helens School District 502	(167,825)	0	0	0	301	0	9,511	532	36,183	401	0	(15,752)	(104)	0	(15,856)
4280	Northwest Regional Education Service District	(291,967)	0	0	0	857	0	16,547	926	62,947	905	0	(27,403)	111	0	(27,292)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense					
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4286	Southern Oregon Education Service District	(139,585)	0	0	0	833	0	7,911	443	30,094	1,836	0	(13,101)	(308)	0	(13,409)
4288	Medford School District 549C	(666,365)	0	0	0	110	0	37,765	2,114	143,667	2,026	0	(62,543)	(1,143)	0	(63,686)
4291	Dayton Public Schools	(55,976)	0	0	0	0	0	3,172	178	12,068	507	0	(5,254)	(286)	0	(5,540)
4293	Lake County Education Service District	(6,027)	0	0	0	0	0	342	19	1,299	90	0	(566)	(40)	0	(606)
4294	Harney Education Service District Region XVII	(11,440)	0	0	0	11	0	648	36	2,466	72	0	(1,074)	(38)	0	(1,112)
4295	Wasco County Education Service District	(21,556)	0	0	0	29	0	1,222	68	4,647	65	0	(2,023)	(258)	0	(2,281)
4306	Amity School District	(40,619)	0	0	0	335	0	2,302	129	8,757	354	0	(3,812)	(62)	0	(3,874)
4309	Scappoose School District	(112,939)	0	0	0	0	0	6,401	358	24,349	497	0	(10,600)	(287)	0	(10,887)
4311	Redmond School District 2J	(395,305)	0	0	0	0	0	22,403	1,254	85,227	4,204	0	(37,102)	(2,076)	0	(39,178)
4312	Reedsport School District	(33,274)	0	0	0	5	0	1,886	106	7,174	424	0	(3,123)	(181)	0	(3,304)
4313	Forest Grove School District	(380,393)	0	0	0	0	0	21,558	1,207	82,012	2,810	0	(35,703)	(1,345)	0	(37,048)
4314	Willamina School District 30J	(47,741)	0	0	0	0	0	2,706	151	10,293	77	0	(4,481)	(38)	0	(4,519)
4315	John Day School District	(35,656)	0	0	0	348	0	2,021	113	7,687	478	0	(3,347)	(129)	0	(3,476)
4316	Tigard-Tualatin School District 23J	(754,501)	0	0	0	0	0	42,760	2,394	162,669	4,213	0	(70,816)	(1,970)	0	(72,786)
4317	Sherwood School District 88J	(289,757)	0	0	0	0	0	16,421	919	62,471	1,867	0	(27,196)	(902)	0	(28,098)
4320	Rainier School District 13	(49,979)	0	0	0	131	0	2,832	159	10,775	209	0	(4,691)	(65)	0	(4,756)
4321	North Clackamas School District 12	(1,052,364)	0	0	0	1,375	0	59,640	3,339	226,988	3,777	0	(98,772)	(633)	0	(99,405)
4323	Estacada School District 108	(105,686)	0	0	0	0	0	5,989	305	22,786	544	0	(9,919)	(452)	0	(10,201)
4324	Centennial School District 28	(402,700)	0	0	0	0	0	22,822	1,278	86,821	2,392	0	(37,796)	(1,282)	0	(39,078)
4326	Harney County School District 3	(45,953)	0	0	0	309	0	2,604	146	9,907	51	0	(4,313)	(106)	0	(4,207)
4327	Jordan Valley School District 3	(5,791)	0	0	0	86	0	328	18	1,249	0	0	(544)	(50)	0	(494)
4329	Gervais School District 1	(63,653)	0	0	0	0	0	3,607	202	13,723	468	0	(5,974)	(254)	0	(6,228)
4330	Vale School District 84	(57,733)	0	0	0	0	0	3,272	183	12,447	379	0	(5,419)	(215)	0	(5,634)
4331	Molalla River School District	(113,421)	0	0	0	2,538	0	6,428	360	24,453	104	0	(10,645)	(1,042)	0	(9,603)
4332	Gresham-Barlow School District 10	(652,300)	0	0	0	0	0	36,968	2,070	140,635	4,152	0	(61,223)	(2,229)	0	(63,452)
4333	Canby School District	(282,834)	0	0	0	306	0	16,029	897	60,978	587	0	(26,546)	(76)	0	(26,622)
4334	Cascade School District 5	(125,265)	0	0	0	0	0	7,099	397	27,007	1,039	0	(11,757)	(503)	0	(12,260)
4335	Milton-Freewater Unified School District 7	(96,498)	0	0	0	0	0	5,469	306	20,805	1,029	0	(9,057)	(486)	0	(9,543)
4336	Nestucca Valley School District 101	(33,852)	0	0	0	0	0	1,920	108	7,305	595	0	(3,180)	(316)	0	(3,496)
4337	Sherman County School District	(12,683)	0	0	0	44	0	719	40	2,734	403	0	(1,190)	(217)	0	(1,407)
4338	Three Rivers U J School District	(305,649)	0	0	0	2,856	0	17,322	970	65,887	4,836	0	(28,687)	(422)	0	(29,109)
4339	Lebanon Community School District	(211,038)	0	0	0	321	0	11,960	670	45,499	165	0	(19,808)	(117)	0	(19,925)
4340	Monroe School District 1J	(23,523)	0	0	0	252	0	1,333	75	5,072	259	0	(2,208)	(42)	0	(2,250)
4341	Hillsboro School District 1J	(1,350,607)	0	0	0	0	0	76,543	4,285	291,188	8,520	0	(126,765)	(4,256)	0	(131,021)
4342	North Santiam School District 29J	(119,869)	0	0	0	43	0	6,793	380	25,844	625	0	(11,251)	(350)	0	(11,601)
4343	Harrisburg School District 7	(49,068)	0	0	0	0	0	2,781	156	10,579	871	0	(4,605)	(440)	0	(5,045)
4344	South Wasco County School District 1	(18,213)	0	0	0	0	0	1,032	58	3,927	341	0	(1,709)	(171)	0	(1,880)
4345	Oregon Trail School District 46	(218,872)	0	0	0	2,169	0	12,404	694	47,188	0	0	(20,543)	1,020	0	(19,523)
4346	Knappa School District 4	(30,344)	0	0	0	0	0	1,720	96	6,542	373	0	(2,848)	(178)	0	(3,026)
4347	Clatskanie School District 6J	(45,313)	0	0	0	74	0	2,568	144	9,769	369	0	(4,253)	(117)	0	(4,370)
4348	Louredes Charter School	(1,671)	0	0	0	27	0	95	5	360	4	0	(157)	(7)	0	(164)
4350	Ridgeline Montessori	(6,699)	0	0	0	22	0	493	28	1,875	17	0	(816)	(8)	0	(824)
4351	The Village School	(1,836)	0	0	0	30	0	104	6	396	0	0	(172)	(14)	0	(186)
4352	Armadillo Technical Institute	(3,713)	0	0	0	0	0	210	12	801	174	0	(349)	(101)	0	(450)
4354	Opal Charter School	(2,075)	0	0	0	6	0	118	7	447	174	0	(195)	(101)	0	(296)
4355	Three Rivers Charter School	(7,040)	0	0	0	193	0	399	22	1,518	0	0	(661)	(98)	0	(759)
4360	Luckiamute Valley Charter School	(9,100)	0	0	0	0	0	516	29	1,962	159	0	(854)	(80)	0	(934)
4362	Kings Valley Charter School	(594)	0	0	0	0	0	34	2	128	21	0	(56)	(10)	0	(66)
4363	Multisensory Learning Academy	(17,570)	0	0	0	174	0	996	56	3,788	265	0	(1,649)	(12)	0	(1,661)
4365	Mitch Charter School	(8,941)	0	0	0	73	0	507	28	1,928	57	0	(839)	(18)	0	(857)
4366	Sand Ridge Charter School	(10,199)	0	0	0	49	0	578	32	2,199	0	0	(957)	(24)	0	(981)
4367	Arthur Academy Charter School	(36,517)	0	0	0	0	0	2,069	116	7,873	1,130	0	(3,427)	(528)	0	(3,955)
4369	Trillium Charter School	(7,153)	0	0	0	662	0	405	23	1,542	21	0	(671)	(276)	0	(947)
4370	Howard Street Charter School, Inc.	(3,680)	0	0	0	24	0	209	12	794	14	0	(345)	(9)	0	(354)
4371	The LightHouse School	(6,619)	0	0	0	92	0	386	22	1,470	41	0	(640)	(41)	0	(681)
4373	Sheridan Japanese School Foundation	(2,782)	0	0	0	93	0	158	9	600	0	0	(261)	(44)	0	(305)
4374	Ione School District	(13,867)	0	0	0	129	0	786	44	2,990	111	0	(1,302)	(10)	0	(1,312)
4375	Eddyville Charter School	(8,263)	0	0	0	170	0	468	26	1,781	0	0	(776)	(93)	0	(869)
4376	Four Rivers Community School	(12,361)	0	0	0	35	0	701	39	2,665	208	0	(1,160)	(69)	0	(1,229)
4378	Mosier Community School	(8,325)	0	0	0	398	0	472	26	1,795	0	0	(781)	(223)	0	(1,004)
4379	Siletz Valley School	(7,216)	0	0	0	156	0	409	23	1,556	5	0	(677)	(64)	0	(741)
4380	The Emerson School	(4,547)	0	0	0	0	0	258	14	980	25	0	(427)	(11)	0	(438)
4381	North Wasco County School District 21	(158,836)	0	0	0	0	0	9,002	504	34,245	2,951	0	(14,908)	(1,563)	0	(16,471)
4382	Self Enhancement Inc	0	0	0	0	502	0	0	0	0	132	0	0	(140)	0	(140)
4383	City View Charter School	(6,872)	0	0	0	0	0	389	22	1,482	189	0	(645)	(95)	0	(740)
4386	Nixyaawii Community School	(4,248)	0	0	0	0	0	241	13	916	99	0	(399)	(48)	0	(447)
4388	West Lane Tech	(4,228)	0	0	0	0	0	240	13	912	152	0	(397)	(71)	0	(468)
4390	Oregon Connections Academy	(84,681)	0	0	0	467	0	4,799	269	18,257	900	0	(7,948)	(117)	0	(8,065)
4392	Eagleridge High School	(6,514)	0	0	0	39	0	369	21	1,404	16	0	(611)	(7)	0	(618)
4393	Cascade Heights Public Charter School	(7,005)	0	0	0	100	0	397	22	1,510	0	0	(657)	(49)	0	(706)
4395	Siletz Valley Early College Academy	(2,952)	0	0	0	5	0	167	9	636	24	0	(277)	(13)	0	(290)
4396	Sweet Home Charter School	(5,251)	0	0	0	207	0	298	17	1,132	0	0	(483)	(120)	0	(603)
4397	Springwater Environmental Sciences School	(7,519)	0	0	0	18	0	426	24	1,621	89	0	(706)	(28)	0	(734)
4400	Phoenix School	(5,517)	0	0	0	14	0	313	18	1,190	100	0	(518)	(35)	0	(553)
4401	Ballston Community School	(1,927)	0	0	0	153	0	109	6	416	0	0	(181)	(70)	0	(251)

Exhibit D

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

Total for all entities		(111,627,121)	0	0	559,413	0	6,326,214	354,168	24,066,581	559,394	0	(10,477,046)	(6)	0	(10,477,052)	
		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
4402	Sage Community School	(2,013)	0	0	0	5	0	114	6	434	3	0	(189)	1	0	(188)
4403	Portland Village School	(12,621)	0	0	0	11	0	715	40	2,721	102	0	(1,185)	(39)	0	(1,224)
4404	Alliance Charter Academy	(15,499)	0	0	0	0	0	878	49	3,342	124	0	(1,455)	(62)	0	(1,517)
4405	Forest Grove Community School	(7,440)	0	0	0	18	0	422	24	1,604	25	0	(698)	0	0	(698)
4407	Madrone Trail Public Charter School	(8,358)	0	0	0	0	0	474	27	1,802	495	0	(784)	(243)	0	(1,027)
4408	Muddy Creek Charter School	(3,582)	0	0	0	0	0	203	11	772	46	0	(336)	(25)	0	(361)
4409	Southwest Charter School	(6,777)	0	0	0	1	0	384	22	1,461	82	0	(636)	(35)	0	(671)
4410	Ace Academy	0	0	0	0	0	0	0	0	0	458	0	0	(270)	0	(270)
4411	Sherwood Charter School	(6,618)	0	0	0	0	0	375	21	1,427	50	0	(621)	(27)	0	(648)
4412	Estacada Web Academy	(18,455)	0	0	0	78	0	1,046	59	3,979	332	0	(1,732)	(99)	0	(1,831)
4418	Lewis And Clark Montessori Charter School	(14,899)	0	0	0	274	0	844	47	3,212	265	0	(1,398)	47	0	(1,351)
4419	Silvies River Web Academy	(5,764)	0	0	0	193	0	327	18	1,243	188	0	(541)	32	0	(509)
4420	Oregon Virtual Academy	(38,703)	0	0	0	318	0	2,193	123	8,344	382	0	(3,633)	22	0	(3,611)
4422	Redmond Proficiency Academy	(27,751)	0	0	0	182	0	1,573	88	5,983	306	0	(2,605)	(26)	0	(2,631)
4423	Molalla River Academy	(7,330)	0	0	0	54	0	415	23	1,580	138	0	(688)	(29)	0	(717)
4424	The Ivy School	(8,506)	0	0	0	107	0	482	27	1,834	33	0	(798)	48	0	(750)
4429	Clackamas Web Academy	(143)	0	0	0	0	0	8	0	31	1	0	(13)	(2)	0	(15)
4430	Clackamas Charter Alliance 2	(811)	0	0	0	0	0	46	3	175	6	0	(76)	(3)	0	(79)
4432	Renaissance Public Academy	(3,138)	0	0	0	32	0	178	10	677	28	0	(295)	6	0	(289)
4433	Powell Butte Community Charter School	(7,497)	0	0	0	118	0	425	24	1,616	78	0	(704)	35	0	(669)
4434	Logos Public Charter School	(13,067)	0	0	0	1,758	0	741	41	2,817	80	0	(1,226)	717	0	(509)
4435	Sunny Wolf Charter School	(5,346)	0	0	0	80	0	303	17	1,153	91	0	(502)	6	0	(496)
4436	Academy Of Arts & Academics	(7,688)	0	0	0	46	0	436	24	1,658	262	0	(722)	(88)	0	(810)
4437	Center for Advance Learning	(8,530)	0	0	0	42	0	483	27	1,839	0	0	(801)	24	0	(777)
4440	Sheridan Allprep Academy	(4,535)	0	0	0	41	0	257	14	978	29	0	(426)	12	0	(414)
4441	Baker Web Academy	(46,591)	0	0	0	925	0	2,640	148	10,045	1,934	0	(4,373)	(296)	0	(4,669)
4443	Knova Learning Oreogn	(9,720)	0	0	0	0	0	551	31	2,096	174	0	(912)	(101)	0	(1,013)
4444	Bennett Pearson Academy, Inc.	(4,294)	0	0	0	0	0	243	14	926	53	0	(403)	(29)	0	(432)
4446	Coburg Community Charter School	(8,633)	0	0	0	135	0	489	27	1,861	0	0	(810)	64	0	(746)
4447	Arco Iris Spanish Immersion Charter School	(9,922)	0	0	0	16	0	506	28	1,924	111	0	(837)	(39)	0	(876)
4448	Gresham Barlow Web Academy	(14,100)	0	0	0	0	0	799	45	3,040	406	0	(1,323)	(198)	0	(1,521)
4449	Mosier Middle School	0	0	0	0	1	0	0	0	0	335	0	0	(196)	0	(196)
4450	Sauvie Island Academy	(9,846)	0	0	0	14	0	558	31	2,123	161	0	(924)	(62)	0	(986)
4451	River's Edge Academy Charter School	(5,145)	0	0	0	0	0	292	16	1,109	103	0	(483)	(56)	0	(539)
4452	South Columbia Family School	(1,733)	0	0	0	28	0	98	5	374	0	0	(163)	16	0	(147)
4453	Woodland Educational Initiative	(5,580)	0	0	0	0	0	316	18	1,203	273	0	(524)	(125)	0	(649)
4454	Le Monde Immersion Charter School	(8,580)	0	0	0	52	0	486	27	1,850	101	0	(805)	(14)	0	(819)
4455	Hope Chinese Charter School	(9,110)	0	0	0	106	0	516	29	1,964	190	0	(855)	(20)	0	(875)
4456	Insight School of Oregon Charter	(6,936)	0	0	0	475	0	393	22	1,495	0	0	(651)	241	0	(410)
4457	Oregon Virtual Education East	(647)	0	0	0	26	0	37	2	140	0	0	(61)	15	0	(46)
4458	Oregon Virtual Education West	(647)	0	0	0	26	0	37	2	140	0	0	(61)	15	0	(46)
4459	Crater Lake Charter Academy	(7,525)	0	0	0	100	0	426	24	1,622	128	0	(706)	2	0	(704)
4460	Kairos Pdx	(5,722)	0	0	0	223	0	324	18	1,234	90	0	(537)	82	0	(445)
4461	Mountain View Academy	(178)	0	0	0	31	0	10	1	38	364	0	(17)	(201)	0	(218)
4462	Bend International School	(6,594)	0	0	0	220	0	374	21	1,422	1	0	(619)	128	0	(491)
4463	Dallas Community School-Community Innovation Partners	(4,010)	0	0	0	110	0	227	13	865	89	0	(376)	27	0	(349)
4464	The Valley School Of Southern Oregon	(2,384)	0	0	0	78	0	135	8	514	0	0	(224)	46	0	(178)
4465	Bridge Educational Foundation	(1,934)	0	0	0	162	0	110	6	417	68	0	(182)	65	0	(117)
4467	Cannon Beach Academy	(1,357)	0	0	0	0	0	77	4	293	190	0	(127)	(82)	0	(209)
4468	Frontier Charter Academy	(4,170)	0	0	0	0	0	236	13	899	583	0	(391)	(254)	0	(645)
4469	Desert Sky Montessori	(437)	0	0	0	0	0	25	1	94	61	0	(41)	(26)	0	(67)

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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 Measurement	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Period	Contributions	Contributions	Employer Contributions	Period	Measurement Period	Measurement Period
1000	State Agencies	30.89038441%	29.68675973%	(41,734,080)	(19,328,884)	269,675	47,997,918	14,249,027	14,249,027	0	3.3	81,720	0
2000	Lake County	0.03424455%	0.03567713%	(41,734,080)	(19,328,884)	(321)	47,997,918	17,124	17,124	0	3.3	(97)	0
2001	Clackamas County	1.44625037%	1.41733723%	(41,734,080)	(19,328,884)	6,478	47,997,918	680,292	680,292	0	3.3	1,963	0
2002	Curry County	0.04581969%	0.04410352%	(41,734,080)	(19,328,884)	384	47,997,918	21,169	21,169	0	3.3	116	0
2003	Douglas County	0.24395070%	0.24056671%	(41,734,080)	(19,328,884)	758	47,997,918	115,467	115,467	0	3.3	230	0
2004	Harney County	0.03875966%	0.04143438%	(41,734,080)	(19,328,884)	(599)	47,997,918	19,888	19,888	0	3.3	(182)	0
2005	Jackson County	0.50609503%	0.47076615%	(41,734,080)	(19,328,884)	7,915	47,997,918	225,958	225,958	0	3.3	2,398	0
2006	Jefferson County	0.05790636%	0.05828134%	(41,734,080)	(19,328,884)	(84)	47,997,918	27,974	27,974	0	3.3	(25)	0
2007	Klamath County	0.03600980%	0.03494981%	(41,734,080)	(19,328,884)	237	47,997,918	16,775	16,775	0	3.3	72	0
2008	Lane County	0.83131857%	0.85152129%	(41,734,080)	(19,328,884)	(4,526)	47,997,918	408,712	408,712	0	3.3	(1,372)	0
2009	Marion County	0.80216444%	0.81179977%	(41,734,080)	(19,328,884)	(2,159)	47,997,918	389,647	389,647	0	3.3	(654)	0
2011	Washington County	1.27029535%	1.31178777%	(41,734,080)	(19,328,884)	(3,147)	47,997,918	629,631	629,631	0	3.3	(2,817)	0
2012	Grant County	0.03115066%	0.03199701%	(41,734,080)	(19,328,884)	(189)	47,997,918	15,358	15,358	0	3.3	(57)	0
2013	Umatilla County	0.15068244%	0.14881781%	(41,734,080)	(19,328,884)	418	47,997,918	71,429	71,429	0	3.3	127	0
2014	Linn County	0.37428411%	0.37465065%	(41,734,080)	(19,328,884)	(82)	47,997,918	179,825	179,825	0	3.3	(25)	0
2015	Yamhill County	0.25595970%	0.26834741%	(41,734,080)	(19,328,884)	(2,776)	47,997,918	128,801	128,801	0	3.3	(841)	0
2016	Sherman County	0.02452945%	0.02380580%	(41,734,080)	(19,328,884)	162	47,997,918	11,426	11,426	0	3.3	49	0
2017	Columbia County	0.09642227%	0.10151453%	(41,734,080)	(19,328,884)	(1,141)	47,997,918	48,725	48,725	0	3.3	(346)	0
2018	Coos County	0.14941442%	0.15309649%	(41,734,080)	(19,328,884)	(825)	47,997,918	73,483	73,483	0	3.3	(250)	0
2020	Vasco County	0.06238109%	0.06253721%	(41,734,080)	(19,328,884)	(35)	47,997,918	30,017	30,017	0	3.3	(11)	0
2021	Baker County	0.04991188%	0.05132310%	(41,734,080)	(19,328,884)	(316)	47,997,918	24,634	24,634	0	3.3	(96)	0
2022	Gilliam County	0.01985685%	0.02029959%	(41,734,080)	(19,328,884)	(99)	47,997,918	9,743	9,743	0	3.3	(30)	0
2027	Deschutes County	0.60562393%	0.63345589%	(41,734,080)	(19,328,884)	(6,235)	47,997,918	304,046	304,046	0	3.3	(1,889)	0
2035	Hood River County	0.07025403%	0.07222311%	(41,734,080)	(19,328,884)	(441)	47,997,918	34,666	34,666	0	3.3	(134)	0
2036	Clatsop County	0.12307758%	0.10739437%	(41,734,080)	(19,328,884)	3,514	47,997,918	51,547	51,547	0	3.3	1,065	0
2037	Polk County	0.16478585%	0.17604880%	(41,734,080)	(19,328,884)	(2,523)	47,997,918	84,500	84,500	0	3.3	(765)	0
2038	Multnomah County	3.34735804%	3.38933993%	(41,734,080)	(19,328,884)	(9,406)	47,997,918	1,626,813	1,626,813	0	3.3	(2,850)	0
2039	Malheur County	0.07480738%	0.07449602%	(41,734,080)	(19,328,884)	70	47,997,918	35,757	35,757	0	3.3	21	0
2040	Benton County	0.26700595%	0.28099335%	(41,734,080)	(19,328,884)	(3,134)	47,997,918	134,871	134,871	0	3.3	(950)	0
2042	Josephine County	0.14604069%	0.15250161%	(41,734,080)	(19,328,884)	(1,447)	47,997,918	73,198	73,198	0	3.3	(438)	0
2043	Lincoln County	0.04469649%	0.04461994%	(41,734,080)	(19,328,884)	17	47,997,918	21,417	21,417	0	3.3	5	0
2044	Crook County	0.01532322%	0.01849595%	(41,734,080)	(19,328,884)	(711)	47,997,918	8,878	8,878	0	3.3	(215)	0
2050	Wallowa County	0.00273306%	0.00329100%	(41,734,080)	(19,328,884)	(125)	47,997,918	1,580	1,580	0	3.3	(38)	0
2099	State Judiciary	0.29223701%	0.36061933%	(41,734,080)	(19,328,884)	(15,321)	47,997,918	173,090	173,090	0	3.3	(4,643)	0
2100	City of Roseburg	0.10548254%	0.10639145%	(41,734,080)	(19,328,884)	(203)	47,997,918	51,066	51,066	0	3.3	(62)	0
2101	City of Salem	0.81930652%	0.84508478%	(41,734,080)	(19,328,884)	(5,775)	47,997,918	405,623	405,623	0	3.3	(1,750)	0
2102	City of Medford	0.36994618%	0.37647943%	(41,734,080)	(19,328,884)	(1,464)	47,997,918	180,702	180,702	0	3.3	(444)	0
2103	City of Albany	0.27215793%	0.28629454%	(41,734,080)	(19,328,884)	(3,168)	47,997,918	137,415	137,415	0	3.3	(960)	0
2104	City of Ashland	0.17606216%	0.17141508%	(41,734,080)	(19,328,884)	1,041	47,997,918	82,276	82,276	0	3.3	315	0
2105	City of Astoria	0.06222800%	0.06032657%	(41,734,080)	(19,328,884)	426	47,997,918	28,956	28,956	0	3.3	129	0
2106	City of Beaverton	0.40399288%	0.41221317%	(41,734,080)	(19,328,884)	(1,842)	47,997,918	197,854	197,854	0	3.3	(558)	0
2107	City of Bend	0.42821716%	0.44864579%	(41,734,080)	(19,328,884)	(4,577)	47,997,918	215,341	215,341	0	3.3	(1,387)	0
2109	City of Canby	0.05860662%	0.05825734%	(41,734,080)	(19,328,884)	78	47,997,918	27,962	27,962	0	3.3	24	0
2110	City of Coquille	0.01400265%	0.01441669%	(41,734,080)	(19,328,884)	(93)	47,997,918	6,920	6,920	0	3.3	(28)	0
2111	City of Eugene	1.01293637%	1.02178167%	(41,734,080)	(19,328,884)	(1,982)	47,997,918	490,434	490,434	0	3.3	(601)	0
2112	City Of Forest Grove	0.00401422%	0.00843055%	(41,734,080)	(19,328,884)	(989)	47,997,918	4,046	4,046	0	3.3	(300)	0
2113	City of Grants Pass	0.13977634%	0.17733538%	(41,734,080)	(19,328,884)	(8,415)	47,997,918	85,117	85,117	0	3.3	(2,550)	0
2114	City of Gresham	0.44217225%	0.45729746%	(41,734,080)	(19,328,884)	(3,388)	47,997,918	219,493	219,493	0	3.3	(1,027)	0
2115	City of Hillsboro	0.59684649%	0.61434236%	(41,734,080)	(19,328,884)	(3,920)	47,997,918	294,872	294,872	0	3.3	(1,188)	0
2117	City of McMinnville	0.17139914%	0.12981751%	(41,734,080)	(19,328,884)	9,317	47,997,918	62,310	62,310	0	3.3	2,823	0
2118	City of Ontario	0.02661897%	0.02846378%	(41,734,080)	(19,328,884)	(413)	47,997,918	13,662	13,662	0	3.3	(125)	0
2119	City of Oregon City	0.12936493%	0.13536468%	(41,734,080)	(19,328,884)	(1,344)	47,997,918	64,972	64,972	0	3.3	(407)	0
2120	City of Lake Oswego	0.25704586%	0.25792452%	(41,734,080)	(19,328,884)	(197)	47,997,918	123,798	123,798	0	3.3	(60)	0
2121	City of Portland	3.53676347%	3.74259536%	(41,734,080)	(19,328,884)	(46,117)	47,997,918	1,796,368	1,796,368	0	3.3	(13,975)	0
2122	City of Redmond	0.10925293%	0.11068641%	(41,734,080)	(19,328,884)	(321)	47,997,918	53,127	53,127	0	3.3	(97)	0
2123	City of St Helens	0.04087381%	0.04289659%	(41,734,080)	(19,328,884)	(453)	47,997,918	20,589	20,589	0	3.3	(137)	0
2125	City of Vernonia	0.00601432%	0.00596459%	(41,734,080)	(19,328,884)	11	47,997,918	2,863	2,863	0	3.3	3	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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	0.08995006%	0.08483126%	(41,734,080)	(19,328,884)	1,147	47,997,918	40,717	40,717	0	3.3	348	0
2127	City of Cottage Grove	0.04312464%	0.03945254%	(41,734,080)	(19,328,884)	823	47,997,918	18,936	18,936	0	3.3	249	0
2128	City of Tillamook	0.01892189%	0.01770875%	(41,734,080)	(19,328,884)	272	47,997,918	8,500	8,500	0	3.3	82	0
2129	City of Sweet Home	0.00963467%	0.01015686%	(41,734,080)	(19,328,884)	(117)	47,997,918	4,875	4,875	0	3.3	(35)	0
2131	City of Drain	0.00474044%	0.00516825%	(41,734,080)	(19,328,884)	(96)	47,997,918	2,481	2,481	0	3.3	(29)	0
2132	Eugene Water & Electric Board	0.42003990%	0.38790616%	(41,734,080)	(19,328,884)	7,200	47,997,918	186,187	186,187	0	3.3	2,182	0
2135	McMinnville Water & Light Department	0.00000000%	0.04653525%	(41,734,080)	(19,328,884)	(10,426)	47,997,918	22,336	22,336	0	3.3	(3,159)	0
2138	City of Hood River	0.04247799%	0.04226933%	(41,734,080)	(19,328,884)	47	47,997,918	20,288	20,288	0	3.3	14	0
2139	City of Reedsport	0.01381262%	0.01471753%	(41,734,080)	(19,328,884)	(203)	47,997,918	7,064	7,064	0	3.3	(62)	0
2140	City of Lebanon	0.06114702%	0.05663266%	(41,734,080)	(19,328,884)	1,011	47,997,918	27,182	27,182	0	3.3	306	0
2142	City of Sherwood	0.06672111%	0.06737213%	(41,734,080)	(19,328,884)	(146)	47,997,918	32,337	32,337	0	3.3	(44)	0
2143	City of Oakland	0.00171871%	0.00149873%	(41,734,080)	(19,328,884)	49	47,997,918	719	719	0	3.3	15	0
2145	City of Vale	0.00419773%	0.00379054%	(41,734,080)	(19,328,884)	91	47,997,918	1,819	1,819	0	3.3	28	0
2146	City of Prineville	0.03938132%	0.04127350%	(41,734,080)	(19,328,884)	(424)	47,997,918	19,810	19,810	0	3.3	(128)	0
2147	City of Wheeler	0.00145301%	0.00137310%	(41,734,080)	(19,328,884)	18	47,997,918	659	659	0	3.3	5	0
2148	City of Klamath Falls	0.09196963%	0.09072752%	(41,734,080)	(19,328,884)	278	47,997,918	43,547	43,547	0	3.3	84	0
2149	City of Canyonville	0.00318639%	0.00290004%	(41,734,080)	(19,328,884)	65	47,997,918	1,392	1,392	0	3.3	20	0
2150	City of Bandon	0.02056675%	0.01995543%	(41,734,080)	(19,328,884)	137	47,997,918	9,578	9,578	0	3.3	42	0
2152	City of Coos Bay	0.06912898%	0.06736694%	(41,734,080)	(19,328,884)	394	47,997,918	32,335	32,335	0	3.3	119	0
2154	City of Pendleton	0.08287881%	0.08788806%	(41,734,080)	(19,328,884)	(1,123)	47,997,918	42,184	42,184	0	3.3	(340)	0
2155	City of Corvallis	0.28636259%	0.29388168%	(41,734,080)	(19,328,884)	(1,685)	47,997,918	141,057	141,057	0	3.3	(511)	0
2157	City of Monmouth	0.03272541%	0.03337203%	(41,734,080)	(19,328,884)	(145)	47,997,918	16,018	16,018	0	3.3	(44)	0
2158	City of Milton-Freewater	0.04242036%	0.03965970%	(41,734,080)	(19,328,884)	618	47,997,918	19,036	19,036	0	3.3	187	0
2159	City of Baker City	0.03560733%	0.03646583%	(41,734,080)	(19,328,884)	(192)	47,997,918	17,503	17,503	0	3.3	(58)	0
2160	City of Hermiston	0.05700055%	0.06056140%	(41,734,080)	(19,328,884)	(798)	47,997,918	29,068	29,068	0	3.3	(242)	0
2161	City of Pilot Rock	0.00254393%	0.00281502%	(41,734,080)	(19,328,884)	(61)	47,997,918	1,351	1,351	0	3.3	(18)	0
2162	City of Clatskanie	0.00579082%	0.00850868%	(41,734,080)	(19,328,884)	(609)	47,997,918	4,084	4,084	0	3.3	(185)	0
2163	City of Milwaukie	0.09520229%	0.09505729%	(41,734,080)	(19,328,884)	33	47,997,918	45,626	45,626	0	3.3	10	0
2165	City of Cornelius	0.02362889%	0.02373570%	(41,734,080)	(19,328,884)	(24)	47,997,918	11,393	11,393	0	3.3	(7)	0
2166	City of Nyssa	0.00631750%	0.00545315%	(41,734,080)	(19,328,884)	194	47,997,918	2,617	2,617	0	3.3	59	0
2167	City of Athena	0.00262508%	0.00231658%	(41,734,080)	(19,328,884)	69	47,997,918	1,112	1,112	0	3.3	21	0
2168	City of Oakridge	0.01114893%	0.01027151%	(41,734,080)	(19,328,884)	196	47,997,918	4,930	4,930	0	3.3	59	0
2170	City of Madras	0.01783509%	0.01955149%	(41,734,080)	(19,328,884)	(384)	47,997,918	9,384	9,384	0	3.3	(116)	0
2172	City of Sandy	0.04101136%	0.04407014%	(41,734,080)	(19,328,884)	(686)	47,997,918	21,153	21,153	0	3.3	(208)	0
2174	City of Mt Angel	0.00867427%	0.00825871%	(41,734,080)	(19,328,884)	93	47,997,918	3,964	3,964	0	3.3	28	0
2175	City of Umatilla	0.01905740%	0.02162573%	(41,734,080)	(19,328,884)	(576)	47,997,918	10,380	10,380	0	3.3	(175)	0
2176	City of Scappoose	0.02182097%	0.02190876%	(41,734,080)	(19,328,884)	(20)	47,997,918	10,516	10,516	0	3.3	(6)	0
2177	City of Condon	0.00178140%	0.00190242%	(41,734,080)	(19,328,884)	(28)	47,997,918	913	913	0	3.3	(8)	0
2178	City of Boardman	0.01092224%	0.01087758%	(41,734,080)	(19,328,884)	10	47,997,918	5,221	5,221	0	3.3	3	0
2179	City of Estacada	0.01054875%	0.01176701%	(41,734,080)	(19,328,884)	(273)	47,997,918	5,648	5,648	0	3.3	(83)	0
2180	City of Enterprise	0.00634257%	0.00703139%	(41,734,080)	(19,328,884)	(154)	47,997,918	3,375	3,375	0	3.3	(47)	0
2181	City of Central Point	0.04506931%	0.04717786%	(41,734,080)	(19,328,884)	(472)	47,997,918	22,644	22,644	0	3.3	(143)	0
2182	City of Cascade Locks	0.00599986%	0.00694051%	(41,734,080)	(19,328,884)	(211)	47,997,918	3,331	3,331	0	3.3	(64)	0
2183	City of Myrtle Point	0.01153675%	0.01270176%	(41,734,080)	(19,328,884)	(261)	47,997,918	6,097	6,097	0	3.3	(79)	0
2184	City of Port Orford	0.00475636%	0.00529631%	(41,734,080)	(19,328,884)	(121)	47,997,918	2,542	2,542	0	3.3	(37)	0
2185	City of Wood Village	0.00881923%	0.00807666%	(41,734,080)	(19,328,884)	166	47,997,918	3,877	3,877	0	3.3	50	0
2186	City of Chiloquin	0.00168473%	0.00163097%	(41,734,080)	(19,328,884)	12	47,997,918	783	783	0	3.3	4	0
2187	City of Philomath	0.01537472%	0.01576693%	(41,734,080)	(19,328,884)	(88)	47,997,918	7,568	7,568	0	3.3	(27)	0
2188	City of Talent	0.01352902%	0.01163148%	(41,734,080)	(19,328,884)	425	47,997,918	5,583	5,583	0	3.3	129	0
2189	City of Willamina	0.00307122%	0.00394792%	(41,734,080)	(19,328,884)	(197)	47,997,918	1,895	1,895	0	3.3	(60)	0
2191	City of Huntington	0.00073140%	0.00055900%	(41,734,080)	(19,328,884)	39	47,997,918	268	268	0	3.3	12	0
2192	City of North Plains	0.00581294%	0.00688522%	(41,734,080)	(19,328,884)	(241)	47,997,918	3,305	3,305	0	3.3	(73)	0
2193	City of Heppner	0.00249289%	0.00226820%	(41,734,080)	(19,328,884)	51	47,997,918	1,089	1,089	0	3.3	15	0
2194	City of Cave Junction	0.00411768%	0.00446517%	(41,734,080)	(19,328,884)	(78)	47,997,918	2,143	2,143	0	3.3	(24)	0
2195	City of Metolius	0.00097084%	0.00085804%	(41,734,080)	(19,328,884)	25	47,997,918	412	412	0	3.3	8	0
2196	City of Hubbard	0.00652286%	0.00549345%	(41,734,080)	(19,328,884)	231	47,997,918	2,637	2,637	0	3.3	70	0
2197	City of Myrtle Creek	0.00909040%	0.00908291%	(41,734,080)	(19,328,884)	2	47,997,918	4,360	4,360	0	3.3	1	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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	0.00519019%	0.00548753%	(41,734,080)	(19,328,884)	(67)	47,997.918	2,634	2,634	0	3.3	(20)	0
2199	City of Junction City	0.02339988%	0.02242387%	(41,734,080)	(19,328,884)	218	47,997.918	10,763	10,763	0	3.3	66	0
2200	City of Wallowa	0.00145562%	0.00160597%	(41,734,080)	(19,328,884)	(34)	47,997.918	771	771	0	3.3	(10)	0
2201	City of Coburg	0.00646188%	0.00679127%	(41,734,080)	(19,328,884)	(73)	47,997.918	3,260	3,260	0	3.3	(22)	0
2202	City of Dallas	0.04594645%	0.04853250%	(41,734,080)	(19,328,884)	(579)	47,997.918	23,295	23,295	0	3.3	(175)	0
2203	City of Rockaway Beach	0.00961242%	0.00942455%	(41,734,080)	(19,328,884)	42	47,997.918	4,524	4,524	0	3.3	13	0
2204	City of Burns	0.00675215%	0.00669442%	(41,734,080)	(19,328,884)	13	47,997.918	3,213	3,213	0	3.3	4	0
2205	City of Elgin	0.00391672%	0.00406420%	(41,734,080)	(19,328,884)	(33)	47,997.918	1,951	1,951	0	3.3	(10)	0
2206	City of Weston	0.00173806%	0.00183125%	(41,734,080)	(19,328,884)	(21)	47,997.918	879	879	0	3.3	(6)	0
2207	City of Mill City	0.00198943%	0.00205894%	(41,734,080)	(19,328,884)	(16)	47,997.918	988	988	0	3.3	(5)	0
2208	City of Fairview	0.02544297%	0.01473137%	(41,734,080)	(19,328,884)	2,400	47,997.918	7,071	7,071	0	3.3	727	0
2209	City of Monroe	0.00105424%	0.00140867%	(41,734,080)	(19,328,884)	(79)	47,997.918	676	676	0	3.3	(24)	0
2210	City of Helix	0.00013213%	0.00038360%	(41,734,080)	(19,328,884)	(56)	47,997.918	184	184	0	3.3	(17)	0
2211	City of Jefferson	0.00370511%	0.00344857%	(41,734,080)	(19,328,884)	57	47,997.918	1,655	1,655	0	3.3	17	0
2212	Town of Lakeview	0.00891364%	0.00956404%	(41,734,080)	(19,328,884)	(145)	47,997.918	4,591	4,591	0	3.3	(44)	0
2213	City of Stanfield	0.00422934%	0.00513710%	(41,734,080)	(19,328,884)	(204)	47,997.918	2,466	2,466	0	3.3	(62)	0
2214	City of Yamhill	0.00424997%	0.00436734%	(41,734,080)	(19,328,884)	(26)	47,997.918	2,096	2,096	0	3.3	(8)	0
2215	City of Powers	0.00051224%	0.00034779%	(41,734,080)	(19,328,884)	37	47,997.918	167	167	0	3.3	11	0
2216	City of Brookings	0.02710102%	0.02521776%	(41,734,080)	(19,328,884)	422	47,997.918	12,104	12,104	0	3.3	128	0
2217	City of Sutherlin	0.02305418%	0.02436239%	(41,734,080)	(19,328,884)	(293)	47,997.918	11,693	11,693	0	3.3	(89)	0
2218	City of Prairie City	0.00204730%	0.00212370%	(41,734,080)	(19,328,884)	(17)	47,997.918	1,019	1,019	0	3.3	(5)	0
2219	City of Sheridan	0.00882632%	0.00799414%	(41,734,080)	(19,328,884)	186	47,997.918	3,837	3,837	0	3.3	56	0
2220	City of Garibaldi	0.00390539%	0.00425466%	(41,734,080)	(19,328,884)	(78)	47,997.918	2,042	2,042	0	3.3	(24)	0
2221	City of Sisters	0.00757956%	0.00875430%	(41,734,080)	(19,328,884)	(263)	47,997.918	4,202	4,202	0	3.3	(80)	0
2222	City of Jacksonville	0.01070002%	0.01021209%	(41,734,080)	(19,328,884)	110	47,997.918	4,902	4,902	0	3.3	33	0
2223	City of Cannon Beach	0.02146259%	0.02045662%	(41,734,080)	(19,328,884)	226	47,997.918	9,819	9,819	0	3.3	68	0
2224	City of Falls City	0.00156483%	0.00141829%	(41,734,080)	(19,328,884)	33	47,997.918	681	681	0	3.3	10	0
2225	City of Echo	0.00208762%	0.00207919%	(41,734,080)	(19,328,884)	2	47,997.918	998	998	0	3.3	1	0
2226	City of Hines	0.00307575%	0.00345261%	(41,734,080)	(19,328,884)	(84)	47,997.918	1,657	1,657	0	3.3	(25)	0
2228	City of Turner	0.00384409%	0.00419416%	(41,734,080)	(19,328,884)	(78)	47,997.918	2,013	2,013	0	3.3	(24)	0
2229	City of John Day	0.00642639%	0.00795453%	(41,734,080)	(19,328,884)	(343)	47,997.918	3,818	3,818	0	3.3	(104)	0
2231	City of Banks	0.00322564%	0.00373212%	(41,734,080)	(19,328,884)	(113)	47,997.918	1,791	1,791	0	3.3	(34)	0
2232	City of Joseph	0.00074482%	0.00104096%	(41,734,080)	(19,328,884)	(67)	47,997.918	500	500	0	3.3	(20)	0
2233	City of Lafayette	0.00509092%	0.00442309%	(41,734,080)	(19,328,884)	150	47,997.918	2,123	2,123	0	3.3	45	0
2234	City of Aumsville	0.00850898%	0.00909583%	(41,734,080)	(19,328,884)	(132)	47,997.918	4,366	4,366	0	3.3	(40)	0
2235	City of Amity	0.00267178%	0.00271114%	(41,734,080)	(19,328,884)	(8)	47,997.918	1,301	1,301	0	3.3	(2)	0
2236	City of Creswell	0.00833614%	0.00902995%	(41,734,080)	(19,328,884)	(156)	47,997.918	4,334	4,334	0	3.3	(47)	0
2237	City of Troutdale	0.02647277%	0.03013114%	(41,734,080)	(19,328,884)	(820)	47,997.918	14,462	14,462	0	3.3	(248)	0
2238	City of Warrenton	0.02633797%	0.02586064%	(41,734,080)	(19,328,884)	107	47,997.918	12,413	12,413	0	3.3	32	0
2240	City of Wilsonville	0.08523494%	0.09074587%	(41,734,080)	(19,328,884)	(1,235)	47,997.918	43,556	43,556	0	3.3	(374)	0
2241	City of Bay City	0.00333193%	0.00340784%	(41,734,080)	(19,328,884)	(17)	47,997.918	1,636	1,636	0	3.3	(5)	0
2242	City of Gaston	0.00048695%	0.00103636%	(41,734,080)	(19,328,884)	(123)	47,997.918	497	497	0	3.3	(37)	0
2244	City of Lakeside	0.00305754%	0.00276385%	(41,734,080)	(19,328,884)	66	47,997.918	1,327	1,327	0	3.3	20	0
2245	City of Dundee	0.00562262%	0.00551474%	(41,734,080)	(19,328,884)	24	47,997.918	2,647	2,647	0	3.3	7	0
2246	City of Merrill	0.00093170%	0.00087498%	(41,734,080)	(19,328,884)	13	47,997.918	420	420	0	3.3	4	0
2247	City of Malin	0.00108244%	0.00111403%	(41,734,080)	(19,328,884)	(7)	47,997.918	535	535	0	3.3	(2)	0
2248	City of Fossil	0.00079724%	0.00065878%	(41,734,080)	(19,328,884)	31	47,997.918	316	316	0	3.3	9	0
2249	City of Phoenix	0.00939976%	0.01063990%	(41,734,080)	(19,328,884)	(278)	47,997.918	5,107	5,107	0	3.3	(84)	0
2250	City of Gold Beach	0.00775461%	0.00791386%	(41,734,080)	(19,328,884)	(35)	47,997.918	3,798	3,798	0	3.3	(11)	0
2251	City of Rogue River	0.00714122%	0.00709058%	(41,734,080)	(19,328,884)	11	47,997.918	3,403	3,403	0	3.3	3	0
2252	City of Dayton	0.00419879%	0.00405015%	(41,734,080)	(19,328,884)	33	47,997.918	1,944	1,944	0	3.3	10	0
2253	Town of Butte Falls	0.00042416%	0.00079099%	(41,734,080)	(19,328,884)	(82)	47,997.918	380	380	0	3.3	(25)	0
2254	City of Shady Cove	0.00169439%	0.00197936%	(41,734,080)	(19,328,884)	(64)	47,997.918	950	950	0	3.3	(19)	0
2255	Town of Canyon City	0.00131530%	0.00126885%	(41,734,080)	(19,328,884)	10	47,997.918	609	609	0	3.3	3	0
2256	City of Jordan Valley	0.00062526%	0.00056450%	(41,734,080)	(19,328,884)	13	47,997.918	271	271	0	3.3	4	0
2257	City of Culver	0.00128353%	0.00154592%	(41,734,080)	(19,328,884)	(59)	47,997.918	742	742	0	3.3	(18)	0
2258	City of Adair Village	0.00175901%	0.00189192%	(41,734,080)	(19,328,884)	(29)	47,997.918	908	908	0	3.3	(9)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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	0.00307624%	0.00316730%	(41,734,080)	(19,328,884)	(20)	47,997,918	1,520	1,520	0	3.3	(6)	0
2261	City of Waldport	0.00756795%	0.00775773%	(41,734,080)	(19,328,884)	(42)	47,997,918	3,724	3,724	0	3.3	(13)	0
2262	City of Dufur	0.00098902%	0.00084775%	(41,734,080)	(19,328,884)	32	47,997,918	407	407	0	3.3	10	0
2263	City of La Grande	0.02227249%	0.02151693%	(41,734,080)	(19,328,884)	169	47,997,918	10,328	10,328	0	3.3	51	0
2264	City of Gervais	0.00553906%	0.00514908%	(41,734,080)	(19,328,884)	88	47,997,918	2,471	2,471	0	3.3	27	0
2265	City of Westfir	0.00041253%	0.00056163%	(41,734,080)	(19,328,884)	(33)	47,997,918	270	270	0	3.3	(10)	0
2266	City of Irrigon	0.00458959%	0.00457053%	(41,734,080)	(19,328,884)	4	47,997,918	2,194	2,194	0	3.3	1	0
2267	City of Independence	0.02714883%	0.02776841%	(41,734,080)	(19,328,884)	(139)	47,997,918	13,328	13,328	0	3.3	(42)	0
2268	City of Harrisburg	0.00662924%	0.00703468%	(41,734,080)	(19,328,884)	(91)	47,997,918	3,376	3,376	0	3.3	(28)	0
2269	City of Durham	0.00091008%	0.00087875%	(41,734,080)	(19,328,884)	7	47,997,918	422	422	0	3.3	2	0
2270	City of Lyons	0.00067755%	0.00074668%	(41,734,080)	(19,328,884)	(16)	47,997,918	358	358	0	3.3	(5)	0
2271	City of Columbia City	0.00474349%	0.00525021%	(41,734,080)	(19,328,884)	(113)	47,997,918	2,520	2,520	0	3.3	(34)	0
2272	City of Aurora	0.00202997%	0.00205590%	(41,734,080)	(19,328,884)	(6)	47,997,918	987	987	0	3.3	(2)	0
2273	City of Silverton	0.02986424%	0.02861549%	(41,734,080)	(19,328,884)	280	47,997,918	13,735	13,735	0	3.3	85	0
2274	City of Gold Hill	0.00117532%	0.00085364%	(41,734,080)	(19,328,884)	72	47,997,918	410	410	0	3.3	22	0
2275	City of Toledo	0.01969545%	0.01923623%	(41,734,080)	(19,328,884)	103	47,997,918	9,233	9,233	0	3.3	31	0
2276	City of Newport	0.02348035%	0.02602888%	(41,734,080)	(19,328,884)	(571)	47,997,918	12,493	12,493	0	3.3	(173)	0
2278	City of Springfield	0.29860053%	0.28853281%	(41,734,080)	(19,328,884)	2,256	47,997,918	138,490	138,490	0	3.3	684	0
2279	City of Keizer	0.06413062%	0.06549369%	(41,734,080)	(19,328,884)	(306)	47,997,918	31,436	31,436	0	3.3	(93)	0
2280	City of Winston	0.01029884%	0.01151204%	(41,734,080)	(19,328,884)	(272)	47,997,918	5,526	5,526	0	3.3	(82)	0
2281	City of Manzanita	0.00496876%	0.00582311%	(41,734,080)	(19,328,884)	(192)	47,997,918	2,795	2,795	0	3.3	(58)	0
2282	City of Eagle Point	0.00736411%	0.00732376%	(41,734,080)	(19,328,884)	9	47,997,918	3,515	3,515	0	3.3	3	0
2283	City of Maupin	0.00282604%	0.00272668%	(41,734,080)	(19,328,884)	22	47,997,918	1,309	1,309	0	3.3	7	0
2284	City of Halsey	0.00193862%	0.00204142%	(41,734,080)	(19,328,884)	(23)	47,997,918	980	980	0	3.3	(7)	0
2285	City of Veneta	0.00918876%	0.00930586%	(41,734,080)	(19,328,884)	(26)	47,997,918	4,467	4,467	0	3.3	(8)	0
2286	City of Millersburg	0.00161107%	0.00259815%	(41,734,080)	(19,328,884)	(221)	47,997,918	1,247	1,247	0	3.3	(67)	0
2287	City of King City	0.00360539%	0.00347719%	(41,734,080)	(19,328,884)	29	47,997,918	1,669	1,669	0	3.3	9	0
2288	City of Tualatin	0.09990764%	0.10373181%	(41,734,080)	(19,328,884)	(857)	47,997,918	49,789	49,789	0	3.3	(260)	0
2290	City of Molalla	0.02671796%	0.02720970%	(41,734,080)	(19,328,884)	(110)	47,997,918	13,060	13,060	0	3.3	(33)	0
2291	City of Florence	0.02881056%	0.03019437%	(41,734,080)	(19,328,884)	(311)	47,997,918	14,493	14,493	0	3.3	(94)	0
2292	City of North Bend	0.03681485%	0.03979516%	(41,734,080)	(19,328,884)	(668)	47,997,918	19,101	19,101	0	3.3	(202)	0
2293	City of Lowell	0.00241687%	0.00250500%	(41,734,080)	(19,328,884)	(20)	47,997,918	1,202	1,202	0	3.3	(6)	0
2294	City of Depoe Bay	0.00637798%	0.00599368%	(41,734,080)	(19,328,884)	86	47,997,918	2,877	2,877	0	3.3	26	0
2295	City of Tigard	0.06125161%	0.05791547%	(41,734,080)	(19,328,884)	747	47,997,918	27,798	27,798	0	3.3	226	0
2296	City of Happy Valley	0.03873174%	0.03966143%	(41,734,080)	(19,328,884)	(208)	47,997,918	19,037	19,037	0	3.3	(63)	0
2297	City of Rainier	0.00967798%	0.00879582%	(41,734,080)	(19,328,884)	197	47,997,918	4,222	4,222	0	3.3	60	0
2298	City of Lincoln City	0.07009318%	0.06690803%	(41,734,080)	(19,328,884)	713	47,997,918	32,114	32,114	0	3.3	216	0
2299	City of Dunes City	0.00014908%	0.00026001%	(41,734,080)	(19,328,884)	(25)	47,997,918	125	125	0	3.3	(8)	0
2300	City of Yachats	0.00492551%	0.00413876%	(41,734,080)	(19,328,884)	176	47,997,918	1,987	1,987	0	3.3	53	0
2301	City of Moro	0.00070595%	0.00054836%	(41,734,080)	(19,328,884)	36	47,997,918	263	263	0	3.3	11	0
2302	City of Mt. Vernon	0.00138141%	0.00126912%	(41,734,080)	(19,328,884)	25	47,997,918	609	609	0	3.3	8	0
2303	City of Woodburn	0.08147193%	0.08246099%	(41,734,080)	(19,328,884)	(222)	47,997,918	39,580	39,580	0	3.3	(67)	0
2304	City of Gladstone	0.03037003%	0.03390207%	(41,734,080)	(19,328,884)	(791)	47,997,918	16,272	16,272	0	3.3	(240)	0
2305	City of Elkton	0.00039369%	0.00039806%	(41,734,080)	(19,328,884)	(1)	47,997,918	191	191	0	3.3	0	0
2306	City of Imbler	0.00008535%	0.00010215%	(41,734,080)	(19,328,884)	(4)	47,997,918	49	49	0	3.3	(1)	0
2307	City of Yoncalla	0.00202027%	0.00194983%	(41,734,080)	(19,328,884)	15	47,997,918	936	936	0	3.3	5	0
2308	City of North Powder	0.00073238%	0.00068686%	(41,734,080)	(19,328,884)	10	47,997,918	330	330	0	3.3	3	0
2309	City of Gearhart	0.00614249%	0.01145579%	(41,734,080)	(19,328,884)	(1,190)	47,997,918	5,499	5,499	0	3.3	(361)	0
2501	Port of The Dalles	0.00216597%	0.00204384%	(41,734,080)	(19,328,884)	27	47,997,918	981	981	0	3.3	8	0
2507	Port of Astoria	0.01523540%	0.01427166%	(41,734,080)	(19,328,884)	216	47,997,918	6,850	6,850	0	3.3	65	0
2508	Multnomah Drainage	0.01664824%	0.01754968%	(41,734,080)	(19,328,884)	(202)	47,997,918	8,423	8,423	0	3.3	(61)	0
2510	Horsefly Irrigation District	0.00052636%	0.00068932%	(41,734,080)	(19,328,884)	(37)	47,997,918	331	331	0	3.3	(11)	0
2511	Grants Pass Irrigation District	0.00499459%	0.00501097%	(41,734,080)	(19,328,884)	(4)	47,997,918	2,405	2,405	0	3.3	(1)	0
2512	Port of Portland	0.68991274%	0.68131880%	(41,734,080)	(19,328,884)	1,926	47,997,918	327,019	327,019	0	3.3	584	0
2513	Port of Coos Bay	0.01485541%	0.01852476%	(41,734,080)	(19,328,884)	(822)	47,997,918	8,892	8,892	0	3.3	(249)	0
2515	Klamath County Fire District 1	0.04674984%	0.04679413%	(41,734,080)	(19,328,884)	(9)	47,997,918	22,460	22,460	0	3.3	(3)	0
2518	Clackamas County Housing Authority	0.02329150%	0.02472016%	(41,734,080)	(19,328,884)	(320)	47,997,918	11,865	11,865	0	3.3	(97)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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	0.14138660%	0.13862370%	(41,734,080)	(19,328,884)	619	47,997,918	66,536	66,536	0	3.3	188	0
2521	League of Oregon Cities	0.07388221%	0.01273186%	(41,734,080)	(19,328,884)	13,701	47,997,918	6,111	6,111	0	3.3	4,152	0
2522	Lane Council of Governments	0.10419240%	0.10468392%	(41,734,080)	(19,328,884)	(110)	47,997,918	50,246	50,246	0	3.3	(33)	0
2526	Clatskanie PUD	0.03220769%	0.03405589%	(41,734,080)	(19,328,884)	(414)	47,997,918	16,346	16,346	0	3.3	(125)	0
2527	Deschutes Valley Water District	0.01585795%	0.01494561%	(41,734,080)	(19,328,884)	205	47,997,918	7,174	7,174	0	3.3	62	0
2528	Columbia River Fire & Rescue	0.03928636%	0.04259608%	(41,734,080)	(19,328,884)	(741)	47,997,918	20,445	20,445	0	3.3	(225)	0
2529	East Fork Irrigation District	0.00263422%	0.00271416%	(41,734,080)	(19,328,884)	(18)	47,997,918	1,303	1,303	0	3.3	(5)	0
2531	Oregon School Boards Association	0.03001030%	0.02660703%	(41,734,080)	(19,328,884)	762	47,997,918	12,771	12,771	0	3.3	231	0
2533	Owyhee Irrigation District	0.01294634%	0.01295137%	(41,734,080)	(19,328,884)	(1)	47,997,918	6,216	6,216	0	3.3	0	0
2536	Valley View Cemetery	0.00046969%	0.00040035%	(41,734,080)	(19,328,884)	16	47,997,918	192	192	0	3.3	5	0
2538	Clackamas Vector Control	0.00337516%	0.00243123%	(41,734,080)	(19,328,884)	212	47,997,918	1,167	1,167	0	3.3	64	0
2540	West Extension Irrigation District	0.00320800%	0.00361509%	(41,734,080)	(19,328,884)	(91)	47,997,918	1,735	1,735	0	3.3	(28)	0
2541	Jackson County Vector Control District	0.00151956%	0.00182122%	(41,734,080)	(19,328,884)	(68)	47,997,918	874	874	0	3.3	(21)	0
2542	Rainbow Water District	0.00509484%	0.00531831%	(41,734,080)	(19,328,884)	(50)	47,997,918	2,553	2,553	0	3.3	(15)	0
2544	Santa Clara Rural Fire Protection District	0.0023217%	0.00279600%	(41,734,080)	(19,328,884)	(105)	47,997,918	1,342	1,342	0	3.3	(32)	0
2545	Council of Governments	0.06448741%	0.06216313%	(41,734,080)	(19,328,884)	521	47,997,918	29,837	29,837	0	3.3	158	0
2549	Rogue River Fire District	0.0095894%	0.01034864%	(41,734,080)	(19,328,884)	(168)	47,997,918	4,967	4,967	0	3.3	(51)	0
2550	Nysa Road Assessment District 2	0.00220777%	0.00209680%	(41,734,080)	(19,328,884)	25	47,997,918	1,006	1,006	0	3.3	8	0
2551	Sandy Fire Department	0.01121106%	0.01261380%	(41,734,080)	(19,328,884)	(314)	47,997,918	6,054	6,054	0	3.3	(95)	0
2552	Winston-Dillard Fire District	0.00798731%	0.00765187%	(41,734,080)	(19,328,884)	75	47,997,918	3,673	3,673	0	3.3	23	0
2553	Tangent Rural Fire Protection District	0.00153948%	0.00149902%	(41,734,080)	(19,328,884)	9	47,997,918	720	720	0	3.3	3	0
2555	Monroe Fire Department	0.00090237%	0.00092969%	(41,734,080)	(19,328,884)	(6)	47,997,918	446	446	0	3.3	(2)	0
2556	Jackson County Fire District 5	0.02394183%	0.02387833%	(41,734,080)	(19,328,884)	15	47,997,918	11,461	11,461	0	3.3	5	0
2557	Estacada Fire Department	0.01084794%	0.01239560%	(41,734,080)	(19,328,884)	(347)	47,997,918	5,950	5,950	0	3.3	(105)	0
2559	Keizer Fire Department	0.02386703%	0.02928973%	(41,734,080)	(19,328,884)	(1,215)	47,997,918	14,058	14,058	0	3.3	(368)	0
2561	Jefferson Rural Fire Protection District	0.00442420%	0.00345302%	(41,734,080)	(19,328,884)	217	47,997,918	1,657	1,657	0	3.3	66	0
2562	Wy'East Fire District	0.00112037%	0.00114149%	(41,734,080)	(19,328,884)	(5)	47,997,918	548	548	0	3.3	(2)	0
2563	Central Oregon Irrigation District	0.01695321%	0.01702272%	(41,734,080)	(19,328,884)	(16)	47,997,918	8,171	8,171	0	3.3	(5)	0
2564	Illinois Valley Fire District	0.00429776%	0.00400778%	(41,734,080)	(19,328,884)	65	47,997,918	1,924	1,924	0	3.3	20	0
2567	Charleston Rural Fire Protection District	0.00166131%	0.00113440%	(41,734,080)	(19,328,884)	118	47,997,918	544	544	0	3.3	36	0
2568	Molalla Rural Fire Protection District 73	0.01049778%	0.01211794%	(41,734,080)	(19,328,884)	(363)	47,997,918	5,816	5,816	0	3.3	(110)	0
2569	Central Oregon Intergovernmental Council	0.04571228%	0.04745539%	(41,734,080)	(19,328,884)	(390)	47,997,918	22,778	22,778	0	3.3	(118)	0
2570	Port of St Helens	0.00763967%	0.00765556%	(41,734,080)	(19,328,884)	(4)	47,997,918	3,675	3,675	0	3.3	(1)	0
2571	Crystal Springs Water District	0.00350648%	0.00423231%	(41,734,080)	(19,328,884)	(163)	47,997,918	2,031	2,031	0	3.3	(49)	0
2572	Local Government Personnel Institute	0.00435044%	0.00361089%	(41,734,080)	(19,328,884)	166	47,997,918	1,733	1,733	0	3.3	50	0
2573	Goshen Fire District	0.00044720%	0.00133706%	(41,734,080)	(19,328,884)	(199)	47,997,918	642	642	0	3.3	(60)	0
2575	Jefferson County Rural Fire Protection District 1	0.00383381%	0.00343469%	(41,734,080)	(19,328,884)	90	47,997,918	1,649	1,649	0	3.3	27	0
2576	Depoe Bay Rural Fire Protection District	0.00688536%	0.00788688%	(41,734,080)	(19,328,884)	(224)	47,997,918	3,786	3,786	0	3.3	(68)	0
2579	La Pine Rural Fire Protection District	0.01995075%	0.02077573%	(41,734,080)	(19,328,884)	(185)	47,997,918	9,972	9,972	0	3.3	(56)	0
2580	Marion County Fire District 1	0.03736967%	0.04422602%	(41,734,080)	(19,328,884)	(1,536)	47,997,918	21,228	21,228	0	3.3	(465)	0
2581	Port of Umatilla	0.00156760%	0.00161194%	(41,734,080)	(19,328,884)	(10)	47,997,918	774	774	0	3.3	(3)	0
2582	Talent Irrigation District	0.00622788%	0.00652703%	(41,734,080)	(19,328,884)	(67)	47,997,918	3,133	3,133	0	3.3	(20)	0
2585	Rogue River Valley Irrigation District	0.00287692%	0.00290188%	(41,734,080)	(19,328,884)	(5)	47,997,918	1,393	1,393	0	3.3	(2)	0
2587	Tualatin Valley Irrigation District	0.00268088%	0.00278137%	(41,734,080)	(19,328,884)	(23)	47,997,918	1,335	1,335	0	3.3	(7)	0
2588	Clatskanie Rural Fire Protection District	0.00850945%	0.00960667%	(41,734,080)	(19,328,884)	(246)	47,997,918	4,611	4,611	0	3.3	(75)	0
2589	West Slope Water District	0.00485191%	0.00452965%	(41,734,080)	(19,328,884)	72	47,997,918	2,174	2,174	0	3.3	22	0
2590	Redmond Fire & Rescue	0.04234038%	0.04455608%	(41,734,080)	(19,328,884)	(497)	47,997,918	21,386	21,386	0	3.3	(151)	0
2592	Medford Irrigation District	0.00281351%	0.00297607%	(41,734,080)	(19,328,884)	(37)	47,997,918	1,428	1,428	0	3.3	(11)	0
2594	Metro	0.60367796%	0.61648393%	(41,734,080)	(19,328,884)	(2,869)	47,997,918	295,899	295,899	0	3.3	(869)	0
2595	Canby Fire District	0.01792873%	0.02222946%	(41,734,080)	(19,328,884)	(964)	47,997,918	10,670	10,670	0	3.3	(292)	0
2596	Bend Parks & Recreation	0.07514517%	0.07786027%	(41,734,080)	(19,328,884)	(608)	47,997,918	37,371	37,371	0	3.3	(184)	0
2597	Mapleton Water District	0.00077404%	0.00072209%	(41,734,080)	(19,328,884)	12	47,997,918	347	347	0	3.3	4	0
2598	Marion County Housing Authority	0.00670269%	0.00651305%	(41,734,080)	(19,328,884)	42	47,997,918	3,126	3,126	0	3.3	13	0
2599	South Suburban Sanitary District	0.00704000%	0.00688438%	(41,734,080)	(19,328,884)	35	47,997,918	3,304	3,304	0	3.3	11	0
2600	Winston-Dillard Water District	0.00416629%	0.00429806%	(41,734,080)	(19,328,884)	(30)	47,997,918	2,063	2,063	0	3.3	(9)	0
2601	Baker Valley Irrigation District	0.00070854%	0.00071359%	(41,734,080)	(19,328,884)	(1)	47,997,918	343	343	0	3.3	0	0
2602	Aumsville Rural Fire Protection District	0.00146416%	0.00160551%	(41,734,080)	(19,328,884)	(32)	47,997,918	771	771	0	3.3	(10)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
2603	Corbett Water District	0.00188740%	0.00201090%	(41,734,080)	(19,328,884)	(28)	47,997,918	965	965	0	3.3	(8)	0
2604	Netarts-Oceanside Sanitary District	0.00331153%	0.00363274%	(41,734,080)	(19,328,884)	(72)	47,997,918	1,744	1,744	0	3.3	(22)	0
2605	Scio Fire District	0.00129620%	0.00057615%	(41,734,080)	(19,328,884)	162	47,997,918	277	277	0	3.3	49	0
2606	West Valley Housing Authority	0.00876542%	0.00778842%	(41,734,080)	(19,328,884)	219	47,997,918	3,738	3,738	0	3.3	66	0
2607	Hoodland Fire District 74	0.01045449%	0.01171924%	(41,734,080)	(19,328,884)	(284)	47,997,918	5,625	5,625	0	3.3	(86)	0
2608	Gaston Rural Fire Protection District	0.00138685%	0.00147500%	(41,734,080)	(19,328,884)	(20)	47,997,918	708	708	0	3.3	(6)	0
2610	Turner Fire District	0.00432708%	0.00448915%	(41,734,080)	(19,328,884)	(37)	47,997,918	2,155	2,155	0	3.3	(11)	0
2612	Community Services Consortium	0.03796876%	0.03925491%	(41,734,080)	(19,328,884)	(288)	47,997,918	18,842	18,842	0	3.3	(87)	0
2613	Polk Soil & Water Conservation District	0.00204317%	0.00191602%	(41,734,080)	(19,328,884)	28	47,997,918	920	920	0	3.3	8	0
2617	Clean Water Services	0.28273209%	0.30141670%	(41,734,080)	(19,328,884)	(4,186)	47,997,918	144,674	144,674	0	3.3	(1,268)	0
2618	Estacada Cemetery District	0.00048665%	0.00030683%	(41,734,080)	(19,328,884)	40	47,997,918	147	147	0	3.3	12	0
2620	Jackson County Fire District 4	0.00471718%	0.00523564%	(41,734,080)	(19,328,884)	(116)	47,997,918	2,513	2,513	0	3.3	(35)	0
2623	Evans Valley Fire District 6	0.00095942%	0.00101204%	(41,734,080)	(19,328,884)	(12)	47,997,918	486	486	0	3.3	(4)	0
2624	Klamath Vector Control	0.00067122%	0.00075557%	(41,734,080)	(19,328,884)	(19)	47,997,918	363	363	0	3.3	(6)	0
2625	Port of Newport	0.00721306%	0.00604355%	(41,734,080)	(19,328,884)	262	47,997,918	2,901	2,901	0	3.3	79	0
2626	Tillamook Peoples Utility District	0.07170507%	0.07353015%	(41,734,080)	(19,328,884)	(409)	47,997,918	35,293	35,293	0	3.3	(124)	0
2628	McKenzie Fire And Rescue	0.00371610%	0.00538675%	(41,734,080)	(19,328,884)	(374)	47,997,918	2,586	2,586	0	3.3	(113)	0
2630	Sheridan Fire District	0.00362274%	0.00287717%	(41,734,080)	(19,328,884)	167	47,997,918	1,381	1,381	0	3.3	51	0
2631	Arch Cape Water-Sanitary District	0.00115596%	0.00117707%	(41,734,080)	(19,328,884)	(5)	47,997,918	565	565	0	3.3	(2)	0
2633	Port of Cascade Locks	0.00455474%	0.00635978%	(41,734,080)	(19,328,884)	(404)	47,997,918	3,053	3,053	0	3.3	(122)	0
2637	Northeast Oregon Housing Authority	0.00736688%	0.00833430%	(41,734,080)	(19,328,884)	(217)	47,997,918	4,000	4,000	0	3.3	(66)	0
2638	North Douglas County Fire and EMS	0.00255942%	0.00304986%	(41,734,080)	(19,328,884)	(110)	47,997,918	1,464	1,464	0	3.3	(33)	0
2641	Suburban East Salem Water District	0.00341344%	0.00265376%	(41,734,080)	(19,328,884)	170	47,997,918	1,274	1,274	0	3.3	52	0
2642	Dexter Rural Fire Protection District	0.00031796%	0.00078322%	(41,734,080)	(19,328,884)	(104)	47,997,918	376	376	0	3.3	(32)	0
2643	Sweet Home Cemetery	0.00116797%	0.00115259%	(41,734,080)	(19,328,884)	3	47,997,918	553	553	0	3.3	1	0
2644	Lakeside Water District	0.00167989%	0.00197127%	(41,734,080)	(19,328,884)	(66)	47,997,918	946	946	0	3.3	(20)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00104557%	0.00326616%	(41,734,080)	(19,328,884)	(498)	47,997,918	1,568	1,568	0	3.3	(151)	0
2646	Keno Rural Fire Protection District	0.00263042%	0.00120743%	(41,734,080)	(19,328,884)	319	47,997,918	580	580	0	3.3	97	0
2647	Crooked River Ranch Rural Fire Protection District	0.00320467%	0.00353607%	(41,734,080)	(19,328,884)	(74)	47,997,918	1,697	1,697	0	3.3	(22)	0
2648	Black Butte Ranch Rural Fire Protection District	0.00730956%	0.00644613%	(41,734,080)	(19,328,884)	193	47,997,918	3,094	3,094	0	3.3	58	0
2649	Colton Fire Department	0.00065093%	0.00048908%	(41,734,080)	(19,328,884)	37	47,997,918	235	235	0	3.3	11	0
2650	Pleasant Hill Fire Department	0.00050509%	0.00053213%	(41,734,080)	(19,328,884)	(6)	47,997,918	255	255	0	3.3	(2)	0
2651	Imbler Rural Fire Protection District	0.00019958%	0.00021436%	(41,734,080)	(19,328,884)	(3)	47,997,918	103	103	0	3.3	(1)	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(41,734,080)	(19,328,884)	0	47,997,918	0	0	0	3.3	0	0
2653	Umatilla Fire Department	0.00073582%	0.00104844%	(41,734,080)	(19,328,884)	(70)	47,997,918	503	503	0	3.3	(21)	0
2657	Mid-Willamette Valley Senior Service Agency	0.11600789%	0.12117034%	(41,734,080)	(19,328,884)	(1,157)	47,997,918	58,159	58,159	0	3.3	(351)	0
2659	Silverton Fire District	0.00419243%	0.00441498%	(41,734,080)	(19,328,884)	(50)	47,997,918	2,119	2,119	0	3.3	(15)	0
2660	Tualatin Valley Fire & Rescue	0.56490398%	0.58338333%	(41,734,080)	(19,328,884)	(4,140)	47,997,918	280,012	280,012	0	3.3	(1,255)	0
2663	Metropolitan Area Communications Commission	0.00863999%	0.00699574%	(41,734,080)	(19,328,884)	368	47,997,918	3,358	3,358	0	3.3	112	0
2664	Applegate Valley Rural Fire Protection District 9	0.00477995%	0.00558280%	(41,734,080)	(19,328,884)	(180)	47,997,918	2,680	2,680	0	3.3	(55)	0
2669	Roseburg Urban Sanitary Authority	0.01002326%	0.00898904%	(41,734,080)	(19,328,884)	232	47,997,918	4,315	4,315	0	3.3	70	0
2671	Columbia 911 Communications District	0.01227556%	0.01191548%	(41,734,080)	(19,328,884)	80	47,997,918	5,719	5,719	0	3.3	24	0
2672	Rockwood Water PUD	0.01412881%	0.01411874%	(41,734,080)	(19,328,884)	2	47,997,918	6,777	6,777	0	3.3	1	0
2673	Port Orford Library	0.00056962%	0.00051272%	(41,734,080)	(19,328,884)	12	47,997,918	248	248	0	3.3	4	0
2674	Nestucca Rural Fire District	0.00258344%	0.00278460%	(41,734,080)	(19,328,884)	(45)	47,997,918	1,337	1,337	0	3.3	(14)	0
2675	Salmon Harbor-Douglas County	0.00471973%	0.00487784%	(41,734,080)	(19,328,884)	(35)	47,997,918	2,341	2,341	0	3.3	(11)	0
2676	Woodburn Fire District	0.01329333%	0.01437600%	(41,734,080)	(19,328,884)	(243)	47,997,918	6,900	6,900	0	3.3	(74)	0
2678	Central Oregon Regional Housing Authority	0.00995551%	0.01020940%	(41,734,080)	(19,328,884)	(57)	47,997,918	4,900	4,900	0	3.3	(17)	0
2679	Columbia River Public Utility District	0.03945908%	0.04484332%	(41,734,080)	(19,328,884)	(1,206)	47,997,918	21,524	21,524	0	3.3	(365)	0
2681	Cloverdale Rural Fire Protection District	0.00139004%	0.00151577%	(41,734,080)	(19,328,884)	(28)	47,997,918	728	728	0	3.3	(8)	0
2684	Parkdale Fire District	0.00124050%	0.00112726%	(41,734,080)	(19,328,884)	25	47,997,918	541	541	0	3.3	8	0
2685	Oregon Community College Association	0.00534156%	0.00458324%	(41,734,080)	(19,328,884)	169	47,997,918	2,200	2,200	0	3.3	51	0
2686	Weston Cemetery	0.00012467%	0.00023618%	(41,734,080)	(19,328,884)	(25)	47,997,918	113	113	0	3.3	(8)	0
2687	Columbia Drainage Vector Control District	0.00142019%	0.00243161%	(41,734,080)	(19,328,884)	(227)	47,997,918	1,167	1,167	0	3.3	(69)	0
2688	Polk County Fire District 1	0.01026267%	0.01232949%	(41,734,080)	(19,328,884)	(464)	47,997,918	5,918	5,918	0	3.3	(141)	0
2689	Redmond Area Park & Recreation District	0.00735389%	0.00749268%	(41,734,080)	(19,328,884)	(31)	47,997,918	3,596	3,596	0	3.3	(9)	0
2692	Siuslaw Public Library	0.00378867%	0.00379471%	(41,734,080)	(19,328,884)	(2)	47,997,918	1,821	1,821	0	3.3	(1)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
2693	City-County Insurance Services	0.00000000%	0.06265082%	(41,734,080)	(19,328,884)	(14,037)	47,997,918	30,071	30,071	0	3.3	(4,254)	0
2694	Philomath Fire Department	0.00321423%	0.00418479%	(41,734,080)	(19,328,884)	(217)	47,997,918	2,009	2,009	0	3.3	(66)	0
2695	Washington County Consolidated Communications Agency	0.06710024%	0.06600722%	(41,734,080)	(19,328,884)	245	47,997,918	31,682	31,682	0	3.3	74	0
2696	Stayton Fire District	0.00427112%	0.00440223%	(41,734,080)	(19,328,884)	(30)	47,997,918	2,113	2,113	0	3.3	(9)	0
2698	Halsey Shedd Rural Fire Protection District	0.00111655%	0.00119245%	(41,734,080)	(19,328,884)	(17)	47,997,918	572	572	0	3.3	(5)	0
2699	Chetco Library Board	0.00222593%	0.00217695%	(41,734,080)	(19,328,884)	11	47,997,918	1,045	1,045	0	3.3	3	0
2700	Lowell Rural Fire Protection District	0.00043902%	0.00116209%	(41,734,080)	(19,328,884)	(162)	47,997,918	558	558	0	3.3	(49)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01058113%	0.01177045%	(41,734,080)	(19,328,884)	(266)	47,997,918	5,650	5,650	0	3.3	(81)	0
2702	Banks Fire District 13	0.00252051%	0.00326097%	(41,734,080)	(19,328,884)	(166)	47,997,918	1,565	1,565	0	3.3	(50)	0
2705	Lebanon Fire District	0.03016854%	0.03304562%	(41,734,080)	(19,328,884)	(645)	47,997,918	15,861	15,861	0	3.3	(195)	0
2707	Clatskanie Library	0.00092716%	0.00094737%	(41,734,080)	(19,328,884)	(4)	47,997,918	455	455	0	3.3	(1)	0
2709	Scappoose Public Library	0.00134208%	0.00136239%	(41,734,080)	(19,328,884)	(4)	47,997,918	654	654	0	3.3	(1)	0
2710	Klamath County Emergency Communications District	0.00629866%	0.00631525%	(41,734,080)	(19,328,884)	(4)	47,997,918	3,031	3,031	0	3.3	(1)	0
2712	Jefferson County EMS	0.00538173%	0.00529596%	(41,734,080)	(19,328,884)	19	47,997,918	2,542	2,542	0	3.3	6	0
2713	Port of Tillamook Bay	0.00750598%	0.00642172%	(41,734,080)	(19,328,884)	243	47,997,918	3,082	3,082	0	3.3	74	0
2714	Winchester Bay Sanitary District	0.00147439%	0.00146111%	(41,734,080)	(19,328,884)	3	47,997,918	701	701	0	3.3	1	0
2715	Jackson County Fire District 3	0.06342664%	0.06304601%	(41,734,080)	(19,328,884)	85	47,997,918	30,261	30,261	0	3.3	26	0
2716	Neskowin Water District	0.00167167%	0.00172324%	(41,734,080)	(19,328,884)	(12)	47,997,918	827	827	0	3.3	(4)	0
2717	Ice Fountain Water District	0.00331888%	0.00335969%	(41,734,080)	(19,328,884)	(9)	47,997,918	1,613	1,613	0	3.3	(3)	0
2718	Curry Library	0.00137474%	0.00136200%	(41,734,080)	(19,328,884)	3	47,997,918	654	654	0	3.3	1	0
2721	Klamath Housing Authority	0.00486334%	0.00485567%	(41,734,080)	(19,328,884)	2	47,997,918	2,331	2,331	0	3.3	1	0
2722	Tillamook 9-1-1	0.00596688%	0.00624448%	(41,734,080)	(19,328,884)	(62)	47,997,918	2,997	2,997	0	3.3	(19)	0
2724	Nehalem Bay Wastewater Agency	0.00387928%	0.00428783%	(41,734,080)	(19,328,884)	(92)	47,997,918	2,058	2,058	0	3.3	(28)	0
2725	West Valley Fire District	0.00531412%	0.00595634%	(41,734,080)	(19,328,884)	(144)	47,997,918	2,859	2,859	0	3.3	(44)	0
2726	Yamhill Communications Agency	0.00935889%	0.00932428%	(41,734,080)	(19,328,884)	7	47,997,918	4,475	4,475	0	3.3	2	0
2728	Baker County Library District	0.00481741%	0.00495878%	(41,734,080)	(19,328,884)	(32)	47,997,918	2,380	2,380	0	3.3	(10)	0
2729	Douglas County Fire District 2	0.04368661%	0.04469992%	(41,734,080)	(19,328,884)	(227)	47,997,918	21,455	21,455	0	3.3	(69)	0
2731	Canby Utility Board	0.01668490%	0.01731775%	(41,734,080)	(19,328,884)	(142)	47,997,918	8,312	8,312	0	3.3	(43)	0
2732	Umatilla County Special Library District	0.00160535%	0.00107042%	(41,734,080)	(19,328,884)	120	47,997,918	514	514	0	3.3	36	0
2733	Wiard Memorial Park District	0.00005383%	0.00000000%	(41,734,080)	(19,328,884)	12	47,997,918	0	0	0	3.3	4	0
2734	Seal Rock Water District	0.00473451%	0.00478750%	(41,734,080)	(19,328,884)	(12)	47,997,918	2,298	2,298	0	3.3	(4)	0
2739	Scappoose Rural Fire Protection District	0.01728535%	0.01851728%	(41,734,080)	(19,328,884)	(276)	47,997,918	8,888	8,888	0	3.3	(84)	0
2740	Neskowin Regional Sanitary Authority	0.00146960%	0.00180522%	(41,734,080)	(19,328,884)	(75)	47,997,918	866	866	0	3.3	(23)	0
2741	Port of Garibaldi	0.00386697%	0.00338854%	(41,734,080)	(19,328,884)	108	47,997,918	1,626	1,626	0	3.3	33	0
2742	Amity Fire District	0.00098894%	0.00101752%	(41,734,080)	(19,328,884)	(6)	47,997,918	488	488	0	3.3	(2)	0
2743	Douglas Soil & Water Conservation District	0.00124691%	0.00089456%	(41,734,080)	(19,328,884)	79	47,997,918	429	429	0	3.3	24	0
2745	Clackamas County Fire District	0.27514024%	0.29320849%	(41,734,080)	(19,328,884)	(4,049)	47,997,918	140,734	140,734	0	3.3	(1,227)	0
2747	Salem Housing Authority	0.02213681%	0.02139457%	(41,734,080)	(19,328,884)	167	47,997,918	10,269	10,269	0	3.3	51	0
2749	Black Butte Ranch Police	0.00401165%	0.00418129%	(41,734,080)	(19,328,884)	(38)	47,997,918	2,007	2,007	0	3.3	(12)	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00163323%	0.00160074%	(41,734,080)	(19,328,884)	8	47,997,918	768	768	0	3.3	2	0
2753	Linn-Benton Housing Authority	0.01122803%	0.01071892%	(41,734,080)	(19,328,884)	114	47,997,918	5,145	5,145	0	3.3	35	0
2754	Western Lane Ambulance District	0.01318378%	0.01519985%	(41,734,080)	(19,328,884)	(451)	47,997,918	7,296	7,296	0	3.3	(137)	0
2757	City of Stayton	0.00947858%	0.00867683%	(41,734,080)	(19,328,884)	180	47,997,918	4,165	4,165	0	3.3	55	0
2758	Mohawk Valley Rural Fire District	0.00097390%	0.00129126%	(41,734,080)	(19,328,884)	(71)	47,997,918	620	620	0	3.3	(22)	0
2760	Knappa Svensen Burnsides Rural Fire Protection District	0.00157285%	0.00165213%	(41,734,080)	(19,328,884)	(18)	47,997,918	793	793	0	3.3	(5)	0
2761	Clackamas River Water	0.02997652%	0.02950930%	(41,734,080)	(19,328,884)	105	47,997,918	14,164	14,164	0	3.3	32	0
2763	Junction City Fire Department	0.00245594%	0.00332187%	(41,734,080)	(19,328,884)	(194)	47,997,918	1,594	1,594	0	3.3	(59)	0
2765	Green Sanitary	0.00309699%	0.00302707%	(41,734,080)	(19,328,884)	15	47,997,918	1,453	1,453	0	3.3	5	0
2766	Southwest Lincoln County Water District	0.00298420%	0.00263041%	(41,734,080)	(19,328,884)	80	47,997,918	1,263	1,263	0	3.3	24	0
2767	Springfield Utility Board	0.00079704%	0.00000000%	(41,734,080)	(19,328,884)	179	47,997,918	0	0	0	3.3	54	0
2768	Lake County Library District	0.00134055%	0.00165105%	(41,734,080)	(19,328,884)	(70)	47,997,918	792	792	0	3.3	(21)	0
2771	Harbor Water PUD	0.00360904%	0.00393334%	(41,734,080)	(19,328,884)	(72)	47,997,918	1,888	1,888	0	3.3	(22)	0
2772	Umatilla County Soil & Water District	0.00037027%	0.00052850%	(41,734,080)	(19,328,884)	(35)	47,997,918	254	254	0	3.3	(11)	0
2773	Housing Authority of Jackson County	0.02791017%	0.03105472%	(41,734,080)	(19,328,884)	(704)	47,997,918	14,906	14,906	0	3.3	(213)	0
2774	Oregon Trail Library District	0.00136269%	0.00176685%	(41,734,080)	(19,328,884)	(91)	47,997,918	848	848	0	3.3	(28)	0
2776	Rainier Cemetery District	0.00042285%	0.00041548%	(41,734,080)	(19,328,884)	2	47,997,918	199	199	0	3.3	1	0
2777	City of Newberg	0.04569772%	0.04981126%	(41,734,080)	(19,328,884)	(922)	47,997,918	23,908	23,908	0	3.3	(279)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
2778	Mulino Water District 23	0.00067570%	0.00084568%	(41,734,080)	(19,328,884)	(38)	47,997,918	406	406	0	3.3	(12)	0
2779	Brownsville Rural Fire Protection District	0.00094154%	0.00100900%	(41,734,080)	(19,328,884)	(15)	47,997,918	484	484	0	3.3	(5)	0
2780	Nehalem Bay Health District	0.00018951%	0.00000000%	(41,734,080)	(19,328,884)	42	47,997,918	0	0	0	3.3	13	0
2781	North Bend Coos-Curry Housing Authority	0.00433817%	0.00464345%	(41,734,080)	(19,328,884)	(68)	47,997,918	2,229	2,229	0	3.3	(21)	0
2782	Millington Rural Fire Protection District	0.00063412%	0.00038389%	(41,734,080)	(19,328,884)	56	47,997,918	184	184	0	3.3	17	0
2783	Tillamook Fire District	0.00286853%	0.00294111%	(41,734,080)	(19,328,884)	(16)	47,997,918	1,412	1,412	0	3.3	(5)	0
2784	Eisenschmidt Pool	0.00188225%	0.00219845%	(41,734,080)	(19,328,884)	(71)	47,997,918	1,055	1,055	0	3.3	(22)	0
2785	Fern Ridge Community Library	0.00189435%	0.00209084%	(41,734,080)	(19,328,884)	(44)	47,997,918	1,004	1,004	0	3.3	(13)	0
2786	Seal Rock Rural Fire Protection District	0.00053393%	0.00090789%	(41,734,080)	(19,328,884)	(84)	47,997,918	436	436	0	3.3	(25)	0
2788	Port of Hood River	0.01239343%	0.01239358%	(41,734,080)	(19,328,884)	0	47,997,918	5,949	5,949	0	3.3	0	0
2789	Farmers Irrigation District	0.00475795%	0.00481517%	(41,734,080)	(19,328,884)	(13)	47,997,918	2,311	2,311	0	3.3	(4)	0
2790	Silver Falls Library District	0.00504334%	0.00477360%	(41,734,080)	(19,328,884)	61	47,997,918	2,291	2,291	0	3.3	18	0
2792	North Wasco County Parks And Recreation District	0.00305916%	0.00269151%	(41,734,080)	(19,328,884)	82	47,997,918	1,292	1,292	0	3.3	25	0
2793	North Lincoln Fire & Rescue District 1	0.00463978%	0.00924486%	(41,734,080)	(19,328,884)	(1,032)	47,997,918	4,437	4,437	0	3.3	(313)	0
2794	Siuslaw Rural Fire Protection District 1	0.00586046%	0.00772115%	(41,734,080)	(19,328,884)	(417)	47,997,918	3,706	3,706	0	3.3	(126)	0
2796	West Side Rural Fire Protection District	0.00140822%	0.00143121%	(41,734,080)	(19,328,884)	(6)	47,997,918	687	687	0	3.3	(2)	0
2797	Vernonia Fire	0.00108819%	0.00129141%	(41,734,080)	(19,328,884)	(46)	47,997,918	620	620	0	3.3	(14)	0
2798	Fairview Water District	0.00052899%	0.00057892%	(41,734,080)	(19,328,884)	(11)	47,997,918	278	278	0	3.3	(3)	0
2799	Sublimity Fire District	0.00102632%	0.00106182%	(41,734,080)	(19,328,884)	(8)	47,997,918	510	510	0	3.3	(2)	0
2801	Coburg Rural Fire Protection District	0.00138102%	0.00234062%	(41,734,080)	(19,328,884)	(215)	47,997,918	1,123	1,123	0	3.3	(65)	0
2802	Rural Road Assessment District 3	0.00200347%	0.00206990%	(41,734,080)	(19,328,884)	(15)	47,997,918	994	994	0	3.3	(5)	0
2803	Southwestern Polk County Rural Fire Protection District	0.00036756%	0.00004754%	(41,734,080)	(19,328,884)	72	47,997,918	23	23	0	3.3	22	0
2804	Aurora Rural Fire Protection District	0.00276426%	0.00196361%	(41,734,080)	(19,328,884)	179	47,997,918	942	942	0	3.3	54	0
2806	Multnomah County Rural Fire Protection District 14	0.00053100%	0.00015184%	(41,734,080)	(19,328,884)	85	47,997,918	73	73	0	3.3	26	0
2809	Juntura Road District 4	0.00000000%	0.00001056%	(41,734,080)	(19,328,884)	(2)	47,997,918	5	5	0	3.3	(1)	0
2810	Sutherlin Water Control District	0.00053315%	0.00070486%	(41,734,080)	(19,328,884)	(39)	47,997,918	338	338	0	3.3	(12)	0
2811	Mid-Columbia Center For Living	0.06051573%	0.05992437%	(41,734,080)	(19,328,884)	133	47,997,918	28,762	28,762	0	3.3	40	0
2816	Odell Sanitary District	0.00222261%	0.00232673%	(41,734,080)	(19,328,884)	(23)	47,997,918	1,117	1,117	0	3.3	(7)	0
2817	Wickiup Water District	0.00085133%	0.00070786%	(41,734,080)	(19,328,884)	32	47,997,918	340	340	0	3.3	10	0
2818	Netarts Water District	0.00153348%	0.00152613%	(41,734,080)	(19,328,884)	2	47,997,918	733	733	0	3.3	1	0
2819	Harrisburg Fire and Rescue	0.00126876%	0.00139858%	(41,734,080)	(19,328,884)	(28)	47,997,918	670	670	0	3.3	(8)	0
2820	Central Oregon Coast Fire & Rescue District	0.00054291%	0.00202169%	(41,734,080)	(19,328,884)	(331)	47,997,918	970	970	0	3.3	(100)	0
2821	Tillamook County Soil And Water Conservation District	0.00236207%	0.00170357%	(41,734,080)	(19,328,884)	148	47,997,918	818	818	0	3.3	45	0
2822	Deschutes County Rural Fire Protection District 2	0.00128260%	0.00132424%	(41,734,080)	(19,328,884)	(9)	47,997,918	636	636	0	3.3	(3)	0
2823	Lyons Fire District	0.00000000%	0.00022241%	(41,734,080)	(19,328,884)	(50)	47,997,918	107	107	0	3.3	(15)	0
2824	Glide Fire Department	0.00064191%	0.00086635%	(41,734,080)	(19,328,884)	(51)	47,997,918	416	416	0	3.3	(15)	0
2825	Northern Oregon Corrections	0.02766018%	0.02829462%	(41,734,080)	(19,328,884)	(142)	47,997,918	13,581	13,581	0	3.3	(43)	0
2826	Wasco County Soil-Water Conservation District	0.00352524%	0.00345342%	(41,734,080)	(19,328,884)	16	47,997,918	1,658	1,658	0	3.3	5	0
2828	Deschutes Public Library District	0.04298117%	0.04275475%	(41,734,080)	(19,328,884)	50	47,997,918	20,521	20,521	0	3.3	15	0
2829	Hubbard Rural Fire Protection District	0.00085903%	0.00032599%	(41,734,080)	(19,328,884)	119	47,997,918	156	156	0	3.3	36	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00119778%	0.00093008%	(41,734,080)	(19,328,884)	60	47,997,918	446	446	0	3.3	18	0
2833	Boardman Rural Fire Protection District	0.00420982%	0.00528190%	(41,734,080)	(19,328,884)	(240)	47,997,918	2,535	2,535	0	3.3	(73)	0
2834	Crescent Rural Fire Protection District	0.00194751%	0.00173010%	(41,734,080)	(19,328,884)	49	47,997,918	830	830	0	3.3	15	0
2835	North Clackamas County Water Commission	0.00252865%	0.00282696%	(41,734,080)	(19,328,884)	(66)	47,997,918	1,357	1,357	0	3.3	(20)	0
2837	NORCOM	0.01208866%	0.01251477%	(41,734,080)	(19,328,884)	(96)	47,997,918	6,007	6,007	0	3.3	(29)	0
2838	High Desert Parks & Recreation District	0.00024234%	0.00024784%	(41,734,080)	(19,328,884)	(1)	47,997,918	119	119	0	3.3	0	0
2839	North Morrow Vector Control District	0.00133143%	0.00135137%	(41,734,080)	(19,328,884)	(4)	47,997,918	649	649	0	3.3	(1)	0
2840	Cannon Beach Rural Fire Protection District	0.00116423%	0.00152913%	(41,734,080)	(19,328,884)	(81)	47,997,918	734	734	0	3.3	(25)	0
2841	Jefferson County Soil & Water Conservation District	0.00220576%	0.00214391%	(41,734,080)	(19,328,884)	14	47,997,918	1,029	1,029	0	3.3	4	0
2842	Tualatin Valley Water District	0.09820267%	0.10037442%	(41,734,080)	(19,328,884)	(486)	47,997,918	48,178	48,178	0	3.3	(147)	0
2843	Yachats Rural Fire Protection District	0.00273280%	0.00319868%	(41,734,080)	(19,328,884)	(104)	47,997,918	1,535	1,535	0	3.3	(32)	0
2844	Crook County Rural Fire Protection District 1	0.01642332%	0.01701411%	(41,734,080)	(19,328,884)	(133)	47,997,918	8,166	8,166	0	3.3	(40)	0
2845	Sunrise Water Authority	0.01375437%	0.01412413%	(41,734,080)	(19,328,884)	(83)	47,997,918	6,779	6,779	0	3.3	(25)	0
2846	Jefferson County Library District	0.00200643%	0.00197071%	(41,734,080)	(19,328,884)	8	47,997,918	946	946	0	3.3	2	0
2847	Sweet Home Fire and Ambulance District	0.00896866%	0.00949750%	(41,734,080)	(19,328,884)	(119)	47,997,918	4,559	4,559	0	3.3	(36)	0
2849	Lebanon Aquatic District	0.00194432%	0.00205288%	(41,734,080)	(19,328,884)	(24)	47,997,918	985	985	0	3.3	(7)	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(41,734,080)	(19,328,884)	0	47,997,918	0	0	0	3.3	0	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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 Measurement	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Proportionate Share	Period				Period	Measurement Period	Measurement Period
2851	East Umatilla County Rural Fire Protection District	0.00073752%	0.00068345%	(41,734,080)	(19,328,884)	13	47,997,918	328	328	0	3.3	4	0
2852	Ochoco Irrigation District	0.00459776%	0.00447621%	(41,734,080)	(19,328,884)	28	47,997,918	2,148	2,148	0	3.3	8	0
2853	Mill City Rural Fire Protection District	0.00051113%	0.00053886%	(41,734,080)	(19,328,884)	(7)	47,997,918	259	259	0	3.3	(2)	0
2855	Harney Hospital	0.08895088%	0.09028646%	(41,734,080)	(19,328,884)	(299)	47,997,918	43,336	43,336	0	3.3	(91)	0
2857	Sunriver Service District	0.01680758%	0.01790059%	(41,734,080)	(19,328,884)	(245)	47,997,918	8,592	8,592	0	3.3	(74)	0
2858	Nesika Beach-Ophir Water District	0.00064957%	0.00081989%	(41,734,080)	(19,328,884)	(38)	47,997,918	394	394	0	3.3	(12)	0
2859	South Lane County Fire and Rescue	0.01784170%	0.02117202%	(41,734,080)	(19,328,884)	(746)	47,997,918	10,162	10,162	0	3.3	(226)	0
2860	Coos County Airport District	0.00675245%	0.00670925%	(41,734,080)	(19,328,884)	10	47,997,918	3,220	3,220	0	3.3	3	0
2861	Mt Angel Fire District	0.00068992%	0.00066892%	(41,734,080)	(19,328,884)	6	47,997,918	320	320	0	3.3	2	0
2864	Tri-City Water and Sanitary Authority	0.00359878%	0.00365518%	(41,734,080)	(19,328,884)	(13)	47,997,918	1,754	1,754	0	3.3	(4)	0
2865	Tri-County Cooperative Weed Management Area	0.00082024%	0.00131085%	(41,734,080)	(19,328,884)	(110)	47,997,918	629	629	0	3.3	(33)	0
2867	West Multnomah Soil And Water Conservation District	0.00590863%	0.00654347%	(41,734,080)	(19,328,884)	(142)	47,997,918	3,141	3,141	0	3.3	(43)	0
2869	Nehalem Bay Fire & Rescue	0.00202820%	0.00243881%	(41,734,080)	(19,328,884)	(92)	47,997,918	1,171	1,171	0	3.3	(28)	0
2870	Clackamas River Water Providers	0.00157789%	0.00174691%	(41,734,080)	(19,328,884)	(38)	47,997,918	838	838	0	3.3	(12)	0
2873	Mosier Fire District	0.00040634%	0.00043514%	(41,734,080)	(19,328,884)	(6)	47,997,918	209	209	0	3.3	(2)	0
2874	Umatilla-Morrow Radio and Data District	0.00211104%	0.00193165%	(41,734,080)	(19,328,884)	40	47,997,918	927	927	0	3.3	12	0
2876	Oregon Municipal Electric Utilities Association	0.00064880%	0.00044708%	(41,734,080)	(19,328,884)	45	47,997,918	215	215	0	3.3	14	0
2877	Mid-Columbia Fire And Rescue V1-801	0.01763315%	0.01857422%	(41,734,080)	(19,328,884)	(211)	47,997,918	8,915	8,915	0	3.3	(64)	0
2878	Yamhill Fire Protection District	0.00065609%	0.00064272%	(41,734,080)	(19,328,884)	3	47,997,918	308	308	0	3.3	1	0
2879	LaGrande Rural Fire Protection District	0.00073039%	0.00067938%	(41,734,080)	(19,328,884)	11	47,997,918	326	326	0	3.3	3	0
2880	Oregon Health & Science University	3.32701917%	3.12937551%	(41,734,080)	(19,328,884)	44,283	47,997,918	1,502,035	1,502,035	0	3.3	13,419	0
2881	Lake Chinook Fire and Rescue District	0.00034856%	0.00028216%	(41,734,080)	(19,328,884)	15	47,997,918	135	135	0	3.3	5	0
2883	Lane Fire Authority	0.02656076%	0.03060597%	(41,734,080)	(19,328,884)	(906)	47,997,918	14,690	14,690	0	3.3	(275)	0
2884	North Central Public Health District	0.01031073%	0.01082807%	(41,734,080)	(19,328,884)	(116)	47,997,918	5,197	5,197	0	3.3	(35)	0
2885	Siletz Rural Fire Protection District	0.00084187%	0.00065847%	(41,734,080)	(19,328,884)	42	47,997,918	316	316	0	3.3	13	0
2886	Idanha-Detroit Rural Fire Protection District	0.00172424%	0.00312139%	(41,734,080)	(19,328,884)	(313)	47,997,918	1,498	1,498	0	3.3	(95)	0
2887	Umatilla County Fire District #1	0.02846013%	0.03116369%	(41,734,080)	(19,328,884)	(605)	47,997,918	14,958	14,958	0	3.3	(183)	0
2888	Oak Lodge Water Services District	0.02793934%	0.03037113%	(41,734,080)	(19,328,884)	(546)	47,997,918	14,578	14,578	0	3.3	(165)	0
2889	Mid-Valley Behavioral Care Network	0.00000000%	0.00278162%	(41,734,080)	(19,328,884)	(623)	47,997,918	1,335	1,335	0	3.3	(189)	0
2900	Clatsop Community College	0.05430037%	0.05601283%	(41,734,080)	(19,328,884)	(384)	47,997,918	26,885	26,885	0	3.3	(116)	0
2901	Blue Mountain Community College	0.10574502%	0.10940275%	(41,734,080)	(19,328,884)	(820)	47,997,918	52,511	52,511	0	3.3	(248)	0
2902	Treasure Valley Community College	0.08464059%	0.07945034%	(41,734,080)	(19,328,884)	1,163	47,997,918	38,135	38,135	0	3.3	352	0
2903	Umpqua Community College	0.11368653%	0.10771440%	(41,734,080)	(19,328,884)	1,338	47,997,918	51,701	51,701	0	3.3	405	0
2904	Lane Community College	0.46651118%	0.44523433%	(41,734,080)	(19,328,884)	4,767	47,997,918	213,703	213,703	0	3.3	1,445	0
2905	Mt Hood Community College	0.40150213%	0.41688085%	(41,734,080)	(19,328,884)	(3,445)	47,997,918	200,094	200,094	0	3.3	(1,044)	0
2906	Klamath Community College	0.05765896%	0.06305484%	(41,734,080)	(19,328,884)	(1,209)	47,997,918	30,265	30,265	0	3.3	(366)	0
2908	Clackamas Community College	0.27556233%	0.28554103%	(41,734,080)	(19,328,884)	(2,237)	47,997,918	137,054	137,054	0	3.3	(678)	0
2910	Linn-Benton Community College	0.26437231%	0.26959274%	(41,734,080)	(19,328,884)	(1,170)	47,997,918	129,399	129,399	0	3.3	(355)	0
2918	Portland Community College	1.29452634%	1.26553093%	(41,734,080)	(19,328,884)	6,497	47,997,918	607,428	607,428	0	3.3	1,969	0
2919	Chemeketa Community College	0.46953425%	0.47614657%	(41,734,080)	(19,328,884)	(1,482)	47,997,918	228,540	228,540	0	3.3	(449)	0
2922	Rogue Community College	0.20598489%	0.19966668%	(41,734,080)	(19,328,884)	1,416	47,997,918	95,836	95,836	0	3.3	429	0
2995	Oregon Coast Community College	0.02053072%	0.02597925%	(41,734,080)	(19,328,884)	(1,221)	47,997,918	12,470	12,470	0	3.3	(370)	0
2996	Columbia Gorge Community College	0.04681413%	0.04411323%	(41,734,080)	(19,328,884)	605	47,997,918	21,173	21,173	0	3.3	183	0
2997	Tillamook Bay Community College	0.01776138%	0.01904789%	(41,734,080)	(19,328,884)	(288)	47,997,918	9,143	9,143	0	3.3	(87)	0
2998	Southwestern Community College	0.10358230%	0.09513756%	(41,734,080)	(19,328,884)	1,892	47,997,918	45,664	45,664	0	3.3	573	0
2999	Central Oregon Community College	0.22120050%	0.22724131%	(41,734,080)	(19,328,884)	(1,353)	47,997,918	109,071	109,071	0	3.3	(410)	0
3003	Baker School District 5J	0.09234427%	0.09569636%	(41,734,080)	(19,328,884)	(751)	47,997,918	45,932	45,932	0	3.3	(228)	0
3008	Huntington School District 16J	0.00547254%	0.00652722%	(41,734,080)	(19,328,884)	(236)	47,997,918	3,133	3,133	0	3.3	(72)	0
3016	Burnt River High School	0.00431485%	0.00277200%	(41,734,080)	(19,328,884)	346	47,997,918	1,330	1,330	0	3.3	105	0
3027	Pine-Eagle School District 61	0.01214996%	0.01116021%	(41,734,080)	(19,328,884)	222	47,997,918	5,357	5,357	0	3.3	67	0
3037	Alsea School	0.01092015%	0.01078124%	(41,734,080)	(19,328,884)	31	47,997,918	5,175	5,175	0	3.3	9	0
3039	Corvallis School District 509J	0.34041752%	0.34489908%	(41,734,080)	(19,328,884)	(1,004)	47,997,918	165,544	165,544	0	3.3	(304)	0
3043	Philomath School District 17J	0.06798734%	0.07319678%	(41,734,080)	(19,328,884)	(1,167)	47,997,918	35,133	35,133	0	3.3	(354)	0
3075	West Linn School District	0.52231769%	0.50375187%	(41,734,080)	(19,328,884)	4,159	47,997,918	241,790	241,790	0	3.3	1,260	0
3116	Colton School District 53	0.02904562%	0.03061843%	(41,734,080)	(19,328,884)	(352)	47,997,918	14,696	14,696	0	3.3	(107)	0
3122	Oregon City School District 62	0.40491730%	0.40302417%	(41,734,080)	(19,328,884)	424	47,997,918	193,443	193,443	0	3.3	128	0
3160	Gladstone School District 115	0.08862020%	0.10034650%	(41,734,080)	(19,328,884)	(2,627)	47,997,918	48,164	48,164	0	3.3	(796)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
3179	Clatsop County School District 1C	0.09815743%	0.10041152%	(41,734,080)	(19,328,884)	(505)	47,997,918	48,195	48,195	0	3.3	(153)	0
3186	Jewell School District 8	0.01542349%	0.01735782%	(41,734,080)	(19,328,884)	(433)	47,997,918	8,331	8,331	0	3.3	(131)	0
3187	Seaside Schools	0.09019815%	0.09152580%	(41,734,080)	(19,328,884)	(297)	47,997,918	43,930	43,930	0	3.3	(90)	0
3195	Warrenton-Hammond School District	0.05081841%	0.05569667%	(41,734,080)	(19,328,884)	(1,093)	47,997,918	26,733	26,733	0	3.3	(331)	0
3230	Vernonia School District	0.02951440%	0.03037505%	(41,734,080)	(19,328,884)	(193)	47,997,918	14,579	14,579	0	3.3	(58)	0
3241	Coquille School District 8	0.04751409%	0.05258247%	(41,734,080)	(19,328,884)	(1,135)	47,997,918	25,238	25,238	0	3.3	(344)	0
3242	Coos Bay School District 9	0.13011306%	0.13626745%	(41,734,080)	(19,328,884)	(1,378)	47,997,918	65,406	65,406	0	3.3	(418)	0
3245	North Bend Public Schools	0.10090948%	0.10743460%	(41,734,080)	(19,328,884)	(1,462)	47,997,918	51,566	51,566	0	3.3	(443)	0
3252	Powers School District	0.00814599%	0.00813525%	(41,734,080)	(19,328,884)	2	47,997,918	3,905	3,905	0	3.3	1	0
3257	Myrtle Point School District 41	0.03175463%	0.03132975%	(41,734,080)	(19,328,884)	95	47,997,918	15,038	15,038	0	3.3	29	0
3264	Bandon School District	0.03389079%	0.03406744%	(41,734,080)	(19,328,884)	(40)	47,997,918	16,352	16,352	0	3.3	(12)	0
3274	Crook County School District	0.14271016%	0.15729111%	(41,734,080)	(19,328,884)	(3,267)	47,997,918	75,496	75,496	0	3.3	(990)	0
3275	Port Orford-Langlois School District 2Cj	0.01526278%	0.01285681%	(41,734,080)	(19,328,884)	539	47,997,918	6,171	6,171	0	3.3	163	0
3283	Brookings-Harbor School District 17C	0.07802691%	0.07905466%	(41,734,080)	(19,328,884)	(230)	47,997,918	37,945	37,945	0	3.3	(70)	0
3288	Central Curry School District 1	0.02239513%	0.02383237%	(41,734,080)	(19,328,884)	(322)	47,997,918	11,439	11,439	0	3.3	(98)	0
3291	Bend-La Pine Public Schools	0.87029331%	0.89570468%	(41,734,080)	(19,328,884)	(5,693)	47,997,918	429,920	429,920	0	3.3	(1,725)	0
3296	Sisters School District	0.05691412%	0.05800304%	(41,734,080)	(19,328,884)	(244)	47,997,918	27,840	27,840	0	3.3	(74)	0
3307	Oakland School District	0.02590142%	0.02449765%	(41,734,080)	(19,328,884)	315	47,997,918	11,758	11,758	0	3.3	95	0
3310	Roseburg Public Schools	0.26942259%	0.27224383%	(41,734,080)	(19,328,884)	(632)	47,997,918	130,671	130,671	0	3.3	(192)	0
3316	Glide School District 12	0.03645497%	0.03745033%	(41,734,080)	(19,328,884)	(223)	47,997,918	17,975	17,975	0	3.3	(68)	0
3318	Days Creek School District 15	0.01101437%	0.01104635%	(41,734,080)	(19,328,884)	(7)	47,997,918	5,302	5,302	0	3.3	(2)	0
3319	South Umpqua School District	0.06456119%	0.06395113%	(41,734,080)	(19,328,884)	137	47,997,918	30,695	30,695	0	3.3	42	0
3320	Camas Valley School District 21	0.01146372%	0.01221459%	(41,734,080)	(19,328,884)	(168)	47,997,918	5,863	5,863	0	3.3	(51)	0
3321	North Douglas School District 22	0.01552360%	0.01601211%	(41,734,080)	(19,328,884)	(110)	47,997,918	7,685	7,685	0	3.3	(33)	0
3324	Yoncalla School District 32	0.01230027%	0.01304450%	(41,734,080)	(19,328,884)	(167)	47,997,918	6,261	6,261	0	3.3	(51)	0
3325	Elkton School District 34	0.01180663%	0.01266076%	(41,734,080)	(19,328,884)	(191)	47,997,918	6,077	6,077	0	3.3	(58)	0
3335	Riddle School District	0.01961868%	0.01936453%	(41,734,080)	(19,328,884)	57	47,997,918	9,295	9,295	0	3.3	17	0
3338	Glendale 77	0.01485147%	0.01588073%	(41,734,080)	(19,328,884)	(231)	47,997,918	7,622	7,622	0	3.3	(70)	0
3349	Winston-Dillard Schools	0.05413458%	0.05491342%	(41,734,080)	(19,328,884)	(174)	47,997,918	26,357	26,357	0	3.3	(53)	0
3353	Sutherlin School District 130	0.06968770%	0.07068009%	(41,734,080)	(19,328,884)	(222)	47,997,918	33,925	33,925	0	3.3	(67)	0
3361	Arlington Public Schools	0.01034265%	0.01012517%	(41,734,080)	(19,328,884)	49	47,997,918	4,860	4,860	0	3.3	15	0
3364	Condon Admin School District 25J	0.00715228%	0.00708622%	(41,734,080)	(19,328,884)	15	47,997,918	3,401	3,401	0	3.3	5	0
3370	Prairie City School District 4	0.00847747%	0.00992947%	(41,734,080)	(19,328,884)	(325)	47,997,918	4,766	4,766	0	3.3	(98)	0
3372	Monument School District 8	0.00512659%	0.00466733%	(41,734,080)	(19,328,884)	103	47,997,918	2,240	2,240	0	3.3	31	0
3375	Dayville School District 16J	0.00527172%	0.00537361%	(41,734,080)	(19,328,884)	(23)	47,997,918	2,579	2,579	0	3.3	(7)	0
3376	Long Creek Schools	0.00395173%	0.00325616%	(41,734,080)	(19,328,884)	156	47,997,918	1,563	1,563	0	3.3	47	0
3394	Crane Elementary School	0.00282092%	0.00402124%	(41,734,080)	(19,328,884)	(269)	47,997,918	1,930	1,930	0	3.3	(82)	0
3395	Pine Creek School	0.00035334%	0.00036579%	(41,734,080)	(19,328,884)	(3)	47,997,918	176	176	0	3.3	(1)	0
3396	Diamond School District 7	0.00039670%	0.00044171%	(41,734,080)	(19,328,884)	(10)	47,997,918	212	212	0	3.3	(3)	0
3397	Suntex School District	0.00088488%	0.00108713%	(41,734,080)	(19,328,884)	(45)	47,997,918	522	522	0	3.3	(14)	0
3398	Drewsey School	0.00043479%	0.00044314%	(41,734,080)	(19,328,884)	(1)	47,997,918	213	213	0	3.3	0	0
3399	Frenchglen School District	0.00101686%	0.00078478%	(41,734,080)	(19,328,884)	52	47,997,918	377	377	0	3.3	16	0
3405	Fields-Trout Creek 33	0.00124848%	0.00125576%	(41,734,080)	(19,328,884)	(2)	47,997,918	603	603	0	3.3	(1)	0
3407	Crane Union High School	0.00572239%	0.00602268%	(41,734,080)	(19,328,884)	(67)	47,997,918	2,891	2,891	0	3.3	(20)	0
3409	Hood River County School District	0.22203091%	0.23940151%	(41,734,080)	(19,328,884)	(3,891)	47,997,918	114,908	114,908	0	3.3	(1,179)	0
3414	Phoenix-Talent School District	0.11475678%	0.11478135%	(41,734,080)	(19,328,884)	(5)	47,997,918	55,093	55,093	0	3.3	(2)	0
3415	Ashland Public Schools	0.14252495%	0.14960826%	(41,734,080)	(19,328,884)	(1,587)	47,997,918	71,809	71,809	0	3.3	(481)	0
3416	Central Point School District 6	0.21215608%	0.23117419%	(41,734,080)	(19,328,884)	(4,261)	47,997,918	110,959	110,959	0	3.3	(1,291)	0
3417	Eagle Point School District 9	0.18246007%	0.18254002%	(41,734,080)	(19,328,884)	(18)	47,997,918	87,615	87,615	0	3.3	(5)	0
3424	Rogue River School District	0.03844079%	0.03926122%	(41,734,080)	(19,328,884)	(183)	47,997,918	18,845	18,845	0	3.3	(55)	0
3432	Prospect School District	0.01192984%	0.01156211%	(41,734,080)	(19,328,884)	82	47,997,918	5,550	5,550	0	3.3	25	0
3439	Butte Falls School District	0.01129522%	0.01159823%	(41,734,080)	(19,328,884)	(67)	47,997,918	5,567	5,567	0	3.3	(20)	0
3440	Pinehurst School	0.00112368%	0.00114284%	(41,734,080)	(19,328,884)	(4)	47,997,918	549	549	0	3.3	(1)	0
3445	Culver School District 4	0.03523261%	0.03460148%	(41,734,080)	(19,328,884)	141	47,997,918	16,608	16,608	0	3.3	43	0
3446	Ashwood School	0.00030200%	0.00037293%	(41,734,080)	(19,328,884)	(16)	47,997,918	179	179	0	3.3	(5)	0
3447	Madras School District	0.17291765%	0.17561353%	(41,734,080)	(19,328,884)	(604)	47,997,918	84,291	84,291	0	3.3	(183)	0
3451	Black Butte School District	0.00140764%	0.00168159%	(41,734,080)	(19,328,884)	(61)	47,997,918	807	807	0	3.3	(18)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
3454	Grants Pass School District	0.33202907%	0.33961446%	(41,734,080)	(19,328,884)	(1,700)	47,997,918	163,008	163,008	0	3.3	(515)	0
3456	Klamath County School District	0.31602022%	0.34400073%	(41,734,080)	(19,328,884)	(6,269)	47,997,918	165,113	165,113	0	3.3	(1,900)	0
3457	Klamath Falls City Schools	0.16573184%	0.15882674%	(41,734,080)	(19,328,884)	1,547	47,997,918	76,234	76,234	0	3.3	469	0
3461	Lake County School District 7	0.03973812%	0.04043730%	(41,734,080)	(19,328,884)	(157)	47,997,918	19,409	19,409	0	3.3	(48)	0
3462	Paisley School District	0.00815404%	0.00899814%	(41,734,080)	(19,328,884)	(189)	47,997,918	4,319	4,319	0	3.3	(57)	0
3463	North Lake School District 14	0.01251764%	0.01267159%	(41,734,080)	(19,328,884)	(34)	47,997,918	6,082	6,082	0	3.3	(10)	0
3464	Plush School District	0.00093365%	0.00092756%	(41,734,080)	(19,328,884)	2	47,997,918	445	445	0	3.3	1	0
3465	Adel School District 21	0.00086180%	0.00091604%	(41,734,080)	(19,328,884)	(13)	47,997,918	440	440	0	3.3	(4)	0
3470	Pleasant Hill School District	0.04120545%	0.04313750%	(41,734,080)	(19,328,884)	(433)	47,997,918	20,705	20,705	0	3.3	(131)	0
3473	Eugene School District 4J	0.89659388%	0.92536468%	(41,734,080)	(19,328,884)	(6,446)	47,997,918	444,156	444,156	0	3.3	(1,953)	0
3487	Springfield School District 19	0.60165595%	0.55016995%	(41,734,080)	(19,328,884)	11,535	47,997,918	264,070	264,070	0	3.3	3,495	0
3494	Fern Ridge School District	0.05908003%	0.07020104%	(41,734,080)	(19,328,884)	(2,491)	47,997,918	33,695	33,695	0	3.3	(755)	0
3498	Mapleton School District	0.01237870%	0.01185295%	(41,734,080)	(19,328,884)	117	47,997,918	5,689	5,689	0	3.3	35	0
3502	Creswell School District 40	0.05878699%	0.06212803%	(41,734,080)	(19,328,884)	(748)	47,997,918	29,820	29,820	0	3.3	(227)	0
3506	South Lane School District	0.15307091%	0.16018428%	(41,734,080)	(19,328,884)	(1,594)	47,997,918	76,885	76,885	0	3.3	(483)	0
3510	Bethel School District	0.28059858%	0.27581501%	(41,734,080)	(19,328,884)	1,071	47,997,918	132,385	132,385	0	3.3	325	0
3517	Crow-Applegate-Lorane District 66	0.01871679%	0.02036128%	(41,734,080)	(19,328,884)	(368)	47,997,918	9,773	9,773	0	3.3	(112)	0
3519	McKenzie School District	0.01432861%	0.01404382%	(41,734,080)	(19,328,884)	64	47,997,918	6,741	6,741	0	3.3	19	0
3520	Junction City School District 69	0.07706348%	0.07817685%	(41,734,080)	(19,328,884)	(250)	47,997,918	37,523	37,523	0	3.3	(76)	0
3522	Lowell School District	0.01693248%	0.01997655%	(41,734,080)	(19,328,884)	(682)	47,997,918	9,588	9,588	0	3.3	(207)	0
3524	Oakridge School District	0.02843310%	0.03048903%	(41,734,080)	(19,328,884)	(461)	47,997,918	14,634	14,634	0	3.3	(140)	0
3527	Marcola School District 79	0.01347300%	0.01560253%	(41,734,080)	(19,328,884)	(477)	47,997,918	7,489	7,489	0	3.3	(145)	0
3533	Triangle Lake Schools	0.01478489%	0.01622506%	(41,734,080)	(19,328,884)	(323)	47,997,918	7,788	7,788	0	3.3	(98)	0
3537	Siuslaw School District 97J	0.07296789%	0.06985816%	(41,734,080)	(19,328,884)	697	47,997,918	33,530	33,530	0	3.3	211	0
3579	Lincoln County School District	0.22079277%	0.22977161%	(41,734,080)	(19,328,884)	(2,011)	47,997,918	110,286	110,286	0	3.3	(609)	0
3615	Central Linn School District 552C	0.03599371%	0.03212385%	(41,734,080)	(19,328,884)	867	47,997,918	15,419	15,419	0	3.3	263	0
3618	Sweet Home School District 55	0.10617334%	0.10855785%	(41,734,080)	(19,328,884)	(534)	47,997,918	52,106	52,106	0	3.3	(162)	0
3647	Scio School District 95C	0.03536375%	0.03101324%	(41,734,080)	(19,328,884)	975	47,997,918	14,886	14,886	0	3.3	295	0
3665	Santiam Canyon School District	0.02841387%	0.02883646%	(41,734,080)	(19,328,884)	(94)	47,997,918	13,841	13,841	0	3.3	(28)	0
3684	Ontario School District 8C	0.12602338%	0.13085211%	(41,734,080)	(19,328,884)	(1,082)	47,997,918	62,806	62,806	0	3.3	(328)	0
3687	Juntura Grade School	0.00067690%	0.00084252%	(41,734,080)	(19,328,884)	(37)	47,997,918	404	404	0	3.3	(11)	0
3694	Nyssa School District 26	0.05967731%	0.06112601%	(41,734,080)	(19,328,884)	(325)	47,997,918	29,339	29,339	0	3.3	(98)	0
3696	Annex Elementary School	0.00280268%	0.00461866%	(41,734,080)	(19,328,884)	(407)	47,997,918	2,217	2,217	0	3.3	(123)	0
3707	Adrian School District 61	0.01634974%	0.01601130%	(41,734,080)	(19,328,884)	76	47,997,918	7,685	7,685	0	3.3	23	0
3709	Harper School District 66	0.00821500%	0.00800556%	(41,734,080)	(19,328,884)	47	47,997,918	3,842	3,842	0	3.3	14	0
3712	W W Jones School	0.00096028%	0.00096390%	(41,734,080)	(19,328,884)	(1)	47,997,918	463	463	0	3.3	0	0
3729	Jefferson School District 14CJ	0.04900218%	0.04923136%	(41,734,080)	(19,328,884)	(52)	47,997,918	23,630	23,630	0	3.3	(16)	0
3730	North Marion School District 15	0.09642835%	0.12686094%	(41,734,080)	(19,328,884)	(6,819)	47,997,918	60,891	60,891	0	3.3	(2,066)	0
3735	Salem-Keizer Public Schools	2.32160461%	2.33533957%	(41,734,080)	(19,328,884)	(3,077)	47,997,918	1,120,914	1,120,914	0	3.3	(932)	0
3750	St Paul School District	0.01644350%	0.01593719%	(41,734,080)	(19,328,884)	113	47,997,918	7,650	7,650	0	3.3	34	0
3780	Mt Angel School District 91	0.04078177%	0.05032277%	(41,734,080)	(19,328,884)	(2,138)	47,997,918	24,154	24,154	0	3.3	(648)	0
3786	Woodburn School District	0.30015331%	0.30079080%	(41,734,080)	(19,328,884)	(143)	47,997,918	144,373	144,373	0	3.3	(43)	0
3809	Morrow County Schools	0.11140699%	0.11360462%	(41,734,080)	(19,328,884)	(492)	47,997,918	54,528	54,528	0	3.3	(149)	0
3818	Portland Public Schools	3.16441448%	3.19431476%	(41,734,080)	(19,328,884)	(6,700)	47,997,918	1,533,205	1,533,205	0	3.3	(2,030)	0
3820	Parkrose School District	0.16405089%	0.16973397%	(41,734,080)	(19,328,884)	(1,274)	47,997,918	81,469	81,469	0	3.3	(386)	0
3824	Reynolds School District	0.62489211%	0.60530942%	(41,734,080)	(19,328,884)	4,388	47,997,918	290,536	290,536	0	3.3	1,330	0
3842	Corbett School District 39	0.05599488%	0.05508308%	(41,734,080)	(19,328,884)	205	47,997,918	26,439	26,439	0	3.3	62	0
3843	David Douglas School District	0.72941507%	0.73574666%	(41,734,080)	(19,328,884)	(1,418)	47,997,918	353,143	353,143	0	3.3	(430)	0
3847	Riverdale School	0.04478394%	0.04685399%	(41,734,080)	(19,328,884)	(464)	47,997,918	22,489	22,489	0	3.3	(141)	0
3850	Dallas School District	0.14869076%	0.15940735%	(41,734,080)	(19,328,884)	(2,401)	47,997,918	76,512	76,512	0	3.3	(728)	0
3859	Central School District 13J	0.16405953%	0.16582715%	(41,734,080)	(19,328,884)	(396)	47,997,918	79,594	79,594	0	3.3	(120)	0
3865	Perrydale School District 21	0.01464155%	0.01612072%	(41,734,080)	(19,328,884)	(331)	47,997,918	7,738	7,738	0	3.3	(100)	0
3887	Falls City School District	0.01036231%	0.01201694%	(41,734,080)	(19,328,884)	(371)	47,997,918	5,768	5,768	0	3.3	(112)	0
3902	Tillamook Public Schools	0.10066909%	0.10263599%	(41,734,080)	(19,328,884)	(441)	47,997,918	49,263	49,263	0	3.3	(134)	0
3920	Neah-Kah-Nie School District	0.05412130%	0.05737878%	(41,734,080)	(19,328,884)	(729)	47,997,918	27,541	27,541	0	3.3	(221)	0
3927	Echo School District	0.01656068%	0.01786950%	(41,734,080)	(19,328,884)	(293)	47,997,918	8,577	8,577	0	3.3	(89)	0
3928	Umatilla School District 6R	0.05696520%	0.04941152%	(41,734,080)	(19,328,884)	1,692	47,997,918	23,716	23,716	0	3.3	513	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
3931	Pendleton School District 16R	0.16138729%	0.15554975%	(41,734,080)	(19,328,884)	1,308	47,997,918	74,661	74,661	0	3.3	396	0
3935	Athena-Weston School District 29Rj	0.02846807%	0.02871183%	(41,734,080)	(19,328,884)	(55)	47,997,918	13,781	13,781	0	3.3	(17)	0
3942	Stanfield School District	0.02465129%	0.02398077%	(41,734,080)	(19,328,884)	150	47,997,918	11,510	11,510	0	3.3	45	0
3944	Ukiah School	0.00380960%	0.00433927%	(41,734,080)	(19,328,884)	(119)	47,997,918	2,083	2,083	0	3.3	(36)	0
3957	Helix School District	0.00909542%	0.00900756%	(41,734,080)	(19,328,884)	20	47,997,918	4,323	4,323	0	3.3	6	0
3958	Pilot Rock School District 2R	0.01793434%	0.01742217%	(41,734,080)	(19,328,884)	115	47,997,918	8,362	8,362	0	3.3	35	0
3965	La Grande Public Schools	0.09716367%	0.09487028%	(41,734,080)	(19,328,884)	514	47,997,918	45,536	45,536	0	3.3	156	0
3966	Union County School District	0.01707186%	0.01810087%	(41,734,080)	(19,328,884)	(230)	47,997,918	8,688	8,688	0	3.3	(70)	0
3967	North Powder School District	0.01368569%	0.01492286%	(41,734,080)	(19,328,884)	(277)	47,997,918	7,163	7,163	0	3.3	(84)	0
3969	Imbler School District	0.01681009%	0.01745022%	(41,734,080)	(19,328,884)	(143)	47,997,918	8,376	8,376	0	3.3	(43)	0
3970	Cove School District	0.01442816%	0.01478660%	(41,734,080)	(19,328,884)	(81)	47,997,918	7,097	7,097	0	3.3	(25)	0
3973	Elgin School District 23	0.01763469%	0.02039447%	(41,734,080)	(19,328,884)	(619)	47,997,918	9,789	9,789	0	3.3	(188)	0
3986	Joseph School District 6	0.01574436%	0.01540417%	(41,734,080)	(19,328,884)	76	47,997,918	7,394	7,394	0	3.3	23	0
3990	Wallowa School	0.01146081%	0.00949147%	(41,734,080)	(19,328,884)	441	47,997,918	4,556	4,556	0	3.3	134	0
3993	Enterprise School District 21	0.01830392%	0.01959950%	(41,734,080)	(19,328,884)	(291)	47,997,918	9,407	9,407	0	3.3	(88)	0
4003	Troy School District 54	0.00045991%	0.00046777%	(41,734,080)	(19,328,884)	(1)	47,997,918	225	225	0	3.3	0	0
4012	Dufur Schools	0.01768097%	0.01872652%	(41,734,080)	(19,328,884)	(234)	47,997,918	8,988	8,988	0	3.3	(71)	0
4034	Gaston Public Schools	0.02967748%	0.02977285%	(41,734,080)	(19,328,884)	(22)	47,997,918	14,290	14,290	0	3.3	(7)	0
4035	Banks School District	0.04458529%	0.04826805%	(41,734,080)	(19,328,884)	(825)	47,997,918	23,168	23,168	0	3.3	(250)	0
4062	Beaverton School District	2.43854589%	2.54021454%	(41,734,080)	(19,328,884)	(22,779)	47,997,918	1,219,250	1,219,250	0	3.3	(6,903)	0
4109	Spray School District 1	0.00333105%	0.00362439%	(41,734,080)	(19,328,884)	(65)	47,997,918	1,740	1,740	0	3.3	(20)	0
4114	Fossil School District 21J	0.01363690%	0.00734851%	(41,734,080)	(19,328,884)	1,409	47,997,918	3,527	3,527	0	3.3	427	0
4135	Newberg School District 29Jt	0.28145857%	0.27658060%	(41,734,080)	(19,328,884)	1,093	47,997,918	132,753	132,753	0	3.3	331	0
4142	McMinnville Schools	0.32457775%	0.35852999%	(41,734,080)	(19,328,884)	(7,607)	47,997,918	172,087	172,087	0	3.3	(2,305)	0
4144	Sheridan School District 48J	0.03997588%	0.03991427%	(41,734,080)	(19,328,884)	14	47,997,918	19,158	19,158	0	3.3	4	0
4166	Yamhill-Carlton School District 1	0.04692226%	0.04643797%	(41,734,080)	(19,328,884)	108	47,997,918	22,289	22,289	0	3.3	33	0
4219	Grant County Education Service District	0.00601077%	0.00549482%	(41,734,080)	(19,328,884)	115	47,997,918	2,637	2,637	0	3.3	35	0
4220	Jefferson County Education Service District	0.00920161%	0.00945549%	(41,734,080)	(19,328,884)	(57)	47,997,918	4,538	4,538	0	3.3	(17)	0
4223	InterMountain Education Service District	0.09310526%	0.10024168%	(41,734,080)	(19,328,884)	(1,599)	47,997,918	48,114	48,114	0	3.3	(485)	0
4224	Wallowa County Region 18	0.00996451%	0.01024528%	(41,734,080)	(19,328,884)	(63)	47,997,918	4,918	4,918	0	3.3	(19)	0
4226	North Central Education Service District	0.00639295%	0.00587440%	(41,734,080)	(19,328,884)	116	47,997,918	2,820	2,820	0	3.3	35	0
4232	South Coast Education Service District Region 7	0.04305673%	0.05011882%	(41,734,080)	(19,328,884)	(1,582)	47,997,918	24,056	24,056	0	3.3	(479)	0
4237	Douglas Education Service District	0.09325436%	0.09419465%	(41,734,080)	(19,328,884)	(210)	47,997,918	45,211	45,211	0	3.3	(64)	0
4238	Multnomah Education Service District	0.20417249%	0.21725176%	(41,734,080)	(19,328,884)	(2,931)	47,997,918	104,276	104,276	0	3.3	(888)	0
4252	High Desert Education Service District	0.10964929%	0.11559328%	(41,734,080)	(19,328,884)	(1,332)	47,997,918	55,482	55,482	0	3.3	(404)	0
4254	Willamette Education Service District	0.15122282%	0.15647756%	(41,734,080)	(19,328,884)	(1,177)	47,997,918	75,106	75,106	0	3.3	(357)	0
4258	Hermiston School District 8R	0.23263411%	0.24993678%	(41,734,080)	(19,328,884)	(3,877)	47,997,918	119,964	119,964	0	3.3	(1,175)	0
4259	Clackamas Education Service District	0.13792951%	0.14407715%	(41,734,080)	(19,328,884)	(1,378)	47,997,918	69,154	69,154	0	3.3	(418)	0
4260	Greater Albany School District 8J	0.46732820%	0.48430769%	(41,734,080)	(19,328,884)	(3,804)	47,997,918	232,458	232,458	0	3.3	(1,153)	0
4268	Lake Oswego School District	0.38378663%	0.38226977%	(41,734,080)	(19,328,884)	340	47,997,918	183,482	183,482	0	3.3	103	0
4270	Silver Falls School District	0.18526380%	0.18750267%	(41,734,080)	(19,328,884)	(501)	47,997,918	89,997	89,997	0	3.3	(152)	0
4271	Malheur Education Service District Region 14	0.02066614%	0.02456863%	(41,734,080)	(19,328,884)	(875)	47,997,918	11,792	11,792	0	3.3	(265)	0
4272	Linn-Benton-Lincoln Education Service District	0.11666368%	0.11787432%	(41,734,080)	(19,328,884)	(271)	47,997,918	56,577	56,577	0	3.3	(82)	0
4273	Double O School District	0.00043268%	0.00046508%	(41,734,080)	(19,328,884)	(8)	47,997,918	223	223	0	3.3	(2)	0
4276	Lane County Education Service District	0.07666350%	0.07934686%	(41,734,080)	(19,328,884)	(601)	47,997,918	38,085	38,085	0	3.3	(182)	0
4277	Mitchell School	0.00507479%	0.00475669%	(41,734,080)	(19,328,884)	72	47,997,918	2,283	2,283	0	3.3	22	0
4279	St Helens School District 50Z	0.15227427%	0.15034452%	(41,734,080)	(19,328,884)	432	47,997,918	72,162	72,162	0	3.3	131	0
4280	Northwest Regional Education Service District	0.25575725%	0.26155545%	(41,734,080)	(19,328,884)	(1,299)	47,997,918	125,541	125,541	0	3.3	(394)	0
4286	Southern Oregon Education Service District	0.11328957%	0.12504580%	(41,734,080)	(19,328,884)	(2,634)	47,997,918	60,019	60,019	0	3.3	(798)	0
4288	Medford School District 549C	0.59765938%	0.59695606%	(41,734,080)	(19,328,884)	158	47,997,918	286,526	286,526	0	3.3	48	0
4291	Dayton Public Schools	0.04968639%	0.05014561%	(41,734,080)	(19,328,884)	(103)	47,997,918	24,069	24,069	0	3.3	(31)	0
4293	Lake County Education Service District	0.00491133%	0.00539959%	(41,734,080)	(19,328,884)	(110)	47,997,918	2,592	2,592	0	3.3	(33)	0
4294	Harney Education Service District Region XVII	0.01031941%	0.01024836%	(41,734,080)	(19,328,884)	16	47,997,918	4,919	4,919	0	3.3	5	0
4295	Wasco County Education Service District	0.01524522%	0.01931034%	(41,734,080)	(19,328,884)	(911)	47,997,918	9,269	9,269	0	3.3	(276)	0
4306	Amity School District	0.03853805%	0.03638783%	(41,734,080)	(19,328,884)	481	47,997,918	17,465	17,465	0	3.3	146	0
4309	Scappoose School District	0.10099768%	0.10117491%	(41,734,080)	(19,328,884)	(40)	47,997,918	48,562	48,562	0	3.3	(12)	0
4311	Redmond School District 2J	0.33752220%	0.35412999%	(41,734,080)	(19,328,884)	(3,721)	47,997,918	169,975	169,975	0	3.3	(1,128)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
4312	Reedsport School District	0.02709050%	0.02980840%	(41,734,080)	(19,328,884)	(609)	47,997,918	14,307	14,307	0	3.3	(185)	0
4313	Forest Grove School District	0.32796934%	0.34077149%	(41,734,080)	(19,328,884)	(2,868)	47,997,918	163,563	163,563	0	3.3	(869)	0
4314	Willamina School District 30J	0.04249830%	0.04276829%	(41,734,080)	(19,328,884)	(61)	47,997,918	20,528	20,528	0	3.3	(18)	0
4315	John Day School District	0.03417344%	0.03194224%	(41,734,080)	(19,328,884)	500	47,997,918	15,332	15,332	0	3.3	152	0
4316	Tigard-Tualatin School District 23J	0.65470073%	0.67591209%	(41,734,080)	(19,328,884)	(4,752)	47,997,918	324,424	324,424	0	3.3	(1,440)	0
4317	Sherwood School District 88J	0.25133468%	0.25957615%	(41,734,080)	(19,328,884)	(1,847)	47,997,918	124,591	124,591	0	3.3	(560)	0
4320	Rainier School District 13	0.04561105%	0.04477275%	(41,734,080)	(19,328,884)	188	47,997,918	21,490	21,490	0	3.3	57	0
4321	North Clackamas School District 12	0.91856556%	0.94274950%	(41,734,080)	(19,328,884)	(5,419)	47,997,918	452,500	452,500	0	3.3	(1,642)	0
4323	Estacada School District 108	0.09307031%	0.09467746%	(41,734,080)	(19,328,884)	(360)	47,997,918	45,443	45,443	0	3.3	(109)	0
4324	Centennial School District 28	0.35552680%	0.36075452%	(41,734,080)	(19,328,884)	(1,172)	47,997,918	173,155	173,155	0	3.3	(355)	0
4326	Harney County School District 3	0.04314943%	0.04116693%	(41,734,080)	(19,328,884)	444	47,997,918	19,759	19,759	0	3.3	135	0
4327	Jordan Valley School District 3	0.00518480%	0.00518770%	(41,734,080)	(19,328,884)	0	47,997,918	2,490	2,490	0	3.3	0	0
4329	Gervais School District 1	0.05615976%	0.05702295%	(41,734,080)	(19,328,884)	(193)	47,997,918	27,370	27,370	0	3.3	(58)	0
4330	Vale School District 84	0.05137542%	0.05171935%	(41,734,080)	(19,328,884)	(78)	47,997,918	24,824	24,824	0	3.3	(24)	0
4331	Molalla River School District	0.11786042%	0.10160676%	(41,734,080)	(19,328,884)	3,641	47,997,918	48,769	48,769	0	3.3	1,103	0
4332	Gresham-Barlow School District 10	0.57546495%	0.58435618%	(41,734,080)	(19,328,884)	(1,992)	47,997,918	280,479	280,479	0	3.3	(604)	0
4333	Canby School District	0.24961496%	0.25337397%	(41,734,080)	(19,328,884)	(842)	47,997,918	121,614	121,614	0	3.3	(255)	0
4334	Cascade School District 5	0.10767550%	0.11221720%	(41,734,080)	(19,328,884)	(1,017)	47,997,918	53,862	53,862	0	3.3	(308)	0
4335	Milton-Freewater Unified School District 7	0.08149095%	0.08644635%	(41,734,080)	(19,328,884)	(1,110)	47,997,918	41,492	41,492	0	3.3	(336)	0
4336	Nestucca Valley School District 101	0.02890546%	0.03035325%	(41,734,080)	(19,328,884)	(324)	47,997,918	14,569	14,569	0	3.3	(98)	0
4337	Sherman County School District	0.01164417%	0.01136216%	(41,734,080)	(19,328,884)	63	47,997,918	5,454	5,454	0	3.3	19	0
4338	Three Rivers U J School District	0.24284476%	0.27381244%	(41,734,080)	(19,328,884)	(6,938)	47,997,918	131,424	131,424	0	3.3	(2,102)	0
4339	Lebanon Community School District	0.18799718%	0.18905658%	(41,734,080)	(19,328,884)	(237)	47,997,918	90,743	90,743	0	3.3	(72)	0
4340	Monroe School District 1J	0.02268827%	0.02107304%	(41,734,080)	(19,328,884)	362	47,997,918	10,115	10,115	0	3.3	110	0
4341	Hillsboro School District 1J	1.17837875%	1.20992719%	(41,734,080)	(19,328,884)	(7,068)	47,997,918	580,740	580,740	0	3.3	(2,142)	0
4342	North Santiam School District 29J	0.10765401%	0.10738364%	(41,734,080)	(19,328,884)	61	47,997,918	51,542	51,542	0	3.3	18	0
4343	Harrisburg School District 7	0.04089636%	0.04395691%	(41,734,080)	(19,328,884)	(685)	47,997,918	21,098	21,098	0	3.3	(208)	0
4344	South Wasco County School District 1	0.01507708%	0.01631602%	(41,734,080)	(19,328,884)	(278)	47,997,918	7,831	7,831	0	3.3	(84)	0
4345	Oregon Trail School District 46	0.20673356%	0.19607448%	(41,734,080)	(19,328,884)	2,388	47,997,918	94,112	94,112	0	3.3	724	0
4346	Knappa School District 4	0.02543074%	0.02718291%	(41,734,080)	(19,328,884)	(392)	47,997,918	13,047	13,047	0	3.3	(119)	0
4347	Clatskanie School District 6J	0.03823248%	0.04059332%	(41,734,080)	(19,328,884)	(529)	47,997,918	19,484	19,484	0	3.3	(160)	0
4348	Lourdes Charter School	0.00163297%	0.00149706%	(41,734,080)	(19,328,884)	31	47,997,918	719	719	0	3.3	9	0
4350	Ridgeline Montessori	0.00768724%	0.00779255%	(41,734,080)	(19,328,884)	(24)	47,997,918	3,740	3,740	0	3.3	(7)	0
4351	The Village School	0.00180107%	0.00164478%	(41,734,080)	(19,328,884)	35	47,997,918	789	789	0	3.3	11	0
4352	Armadillo Technical Institute	0.00325046%	0.00332635%	(41,734,080)	(19,328,884)	(17)	47,997,918	1,597	1,597	0	3.3	(5)	0
4354	Opal Charter School	0.00189429%	0.00185931%	(41,734,080)	(19,328,884)	8	47,997,918	892	892	0	3.3	2	0
4355	Three Rivers Charter School	0.00690042%	0.00630627%	(41,734,080)	(19,328,884)	133	47,997,918	3,027	3,027	0	3.3	40	0
4360	Luckiamute Valley Charter School	0.00753874%	0.00815173%	(41,734,080)	(19,328,884)	(138)	47,997,918	3,913	3,913	0	3.3	(42)	0
4362	Kings Valley Charter School	0.00042615%	0.00053223%	(41,734,080)	(19,328,884)	(23)	47,997,918	255	255	0	3.3	(7)	0
4363	Multisensory Learning Academy	0.01404009%	0.01574008%	(41,734,080)	(19,328,884)	(380)	47,997,918	7,555	7,555	0	3.3	(115)	0
4365	Mitch Charter School	0.00764295%	0.00800968%	(41,734,080)	(19,328,884)	(82)	47,997,918	3,844	3,844	0	3.3	(25)	0
4366	Sand Ridge Charter School	0.00935895%	0.00913631%	(41,734,080)	(19,328,884)	50	47,997,918	4,385	4,385	0	3.3	15	0
4367	Arthur Academy Charter School	0.02696876%	0.03271302%	(41,734,080)	(19,328,884)	(1,287)	47,997,918	15,702	15,702	0	3.3	(390)	0
4369	Trillium Charter School	0.01064838%	0.00640761%	(41,734,080)	(19,328,884)	950	47,997,918	3,076	3,076	0	3.3	288	0
4370	Howard Street Charter School, Inc.	0.00320547%	0.00329712%	(41,734,080)	(19,328,884)	(20)	47,997,918	1,583	1,583	0	3.3	(6)	0
4371	The Lighthouse School	0.00662681%	0.00610899%	(41,734,080)	(19,328,884)	116	47,997,918	2,932	2,932	0	3.3	35	0
4373	Sheridan Japanese School Foundation	0.00288331%	0.00249246%	(41,734,080)	(19,328,884)	87	47,997,918	1,196	1,196	0	3.3	26	0
4374	Ione School District	0.01324745%	0.01242298%	(41,734,080)	(19,328,884)	185	47,997,918	5,963	5,963	0	3.3	56	0
4375	Eddyville Charter School	0.00769523%	0.00740224%	(41,734,080)	(19,328,884)	65	47,997,918	3,553	3,553	0	3.3	20	0
4376	Four Rivers Community School	0.00974651%	0.01107325%	(41,734,080)	(19,328,884)	(298)	47,997,918	5,315	5,315	0	3.3	(90)	0
4378	Mosier Community School	0.00793988%	0.00745826%	(41,734,080)	(19,328,884)	108	47,997,918	3,580	3,580	0	3.3	33	0
4379	Siletz Valley School	0.00746577%	0.00646441%	(41,734,080)	(19,328,884)	224	47,997,918	3,103	3,103	0	3.3	68	0
4380	The Emerson School	0.00391881%	0.00407361%	(41,734,080)	(19,328,884)	(35)	47,997,918	1,955	1,955	0	3.3	(11)	0
4381	North Wasco County School District 21	0.13505040%	0.14229134%	(41,734,080)	(19,328,884)	(1,622)	47,997,918	68,297	68,297	0	3.3	(492)	0
4382	Self Enhancement Inc	0.00321614%	0.00000000%	(41,734,080)	(19,328,884)	720	47,997,918	0	0	0	3.3	218	0
4383	City View Charter School	0.00546742%	0.00615652%	(41,734,080)	(19,328,884)	(155)	47,997,918	2,955	2,955	0	3.3	(47)	0
4386	Nixyaawii Community School	0.00340519%	0.00380531%	(41,734,080)	(19,328,884)	(90)	47,997,918	1,826	1,826	0	3.3	(27)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
4388	West Lane Tech	0.00302245%	0.00378791%	(41,734,080)	(19,328,884)	(171)	47,997,918	1,818	1,818	0	3.3	(52)	0
4390	Oregon Connections Academy	0.07009495%	0.07586077%	(41,734,080)	(19,328,884)	(1,292)	47,997,918	36,412	36,412	0	3.3	(392)	0
4392	Eagleridge High School	0.00608484%	0.00583525%	(41,734,080)	(19,328,884)	56	47,997,918	2,801	2,801	0	3.3	17	0
4393	Cascade Heights Public Charter School	0.00673033%	0.00627536%	(41,734,080)	(19,328,884)	102	47,997,918	3,012	3,012	0	3.3	31	0
4395	Siletz Valley Early College Academy	0.00267319%	0.00264474%	(41,734,080)	(19,328,884)	7	47,997,918	1,269	1,269	0	3.3	2	0
4396	Sweet Home Charter School	0.00476155%	0.00470406%	(41,734,080)	(19,328,884)	13	47,997,918	2,258	2,258	0	3.3	4	0
4397	Springwater Environmental Sciences School	0.00616913%	0.00673606%	(41,734,080)	(19,328,884)	(127)	47,997,918	3,233	3,233	0	3.3	(38)	0
4400	Phoenix School	0.00430437%	0.00494278%	(41,734,080)	(19,328,884)	(143)	47,997,918	2,372	2,372	0	3.3	(43)	0
4401	Ballston Community School	0.00249713%	0.00172653%	(41,734,080)	(19,328,884)	173	47,997,918	829	829	0	3.3	52	0
4402	Sage Community School	0.00178689%	0.00180324%	(41,734,080)	(19,328,884)	(4)	47,997,918	866	866	0	3.3	(1)	0
4403	Portland Village School	0.01064943%	0.01130676%	(41,734,080)	(19,328,884)	(147)	47,997,918	5,427	5,427	0	3.3	(45)	0
4404	Alliance Charter Academy	0.01345490%	0.01388477%	(41,734,080)	(19,328,884)	(96)	47,997,918	6,664	6,664	0	3.3	(29)	0
4405	Forest Grove Community School	0.00650390%	0.00666541%	(41,734,080)	(19,328,884)	(36)	47,997,918	3,199	3,199	0	3.3	(11)	0
4407	Madrone Trail Public Charter School	0.00540338%	0.00748712%	(41,734,080)	(19,328,884)	(467)	47,997,918	3,594	3,594	0	3.3	(142)	0
4408	Muddy Creek Charter School	0.00306654%	0.00320881%	(41,734,080)	(19,328,884)	(32)	47,997,918	1,540	1,540	0	3.3	(10)	0
4409	Southwest Charter School	0.00554489%	0.00607101%	(41,734,080)	(19,328,884)	(118)	47,997,918	2,914	2,914	0	3.3	(36)	0
4410	Ace Academy	0.00000000%	0.00000000%	(41,734,080)	(19,328,884)	0	47,997,918	0	0	0	3.3	0	0
4411	Shenwood Charter School	0.00587910%	0.00592903%	(41,734,080)	(19,328,884)	(11)	47,997,918	2,846	2,846	0	3.3	(3)	0
4412	Estacada Web Academy	0.01440741%	0.01653234%	(41,734,080)	(19,328,884)	(476)	47,997,918	7,935	7,935	0	3.3	(144)	0
4418	Lewis And Clark Montessori Charter School	0.01165066%	0.01334706%	(41,734,080)	(19,328,884)	(380)	47,997,918	6,406	6,406	0	3.3	(115)	0
4419	Silvies River Web Academy	0.00395846%	0.00516397%	(41,734,080)	(19,328,884)	(270)	47,997,918	2,479	2,479	0	3.3	(82)	0
4420	Oregon Virtual Academy	0.03222458%	0.03467152%	(41,734,080)	(19,328,884)	(548)	47,997,918	16,642	16,642	0	3.3	(166)	0
4422	Redmond Proficiency Academy	0.02290390%	0.02486068%	(41,734,080)	(19,328,884)	(439)	47,997,918	11,933	11,933	0	3.3	(133)	0
4423	Molalla River Academy	0.00567868%	0.00656635%	(41,734,080)	(19,328,884)	(198)	47,997,918	3,152	3,152	0	3.3	(60)	0
4424	The Ivy School	0.00740599%	0.00762033%	(41,734,080)	(19,328,884)	(48)	47,997,918	3,658	3,658	0	3.3	(15)	0
4429	Clackamas Web Academy	0.00012214%	0.00012819%	(41,734,080)	(19,328,884)	(2)	47,997,918	62	62	0	3.3	(1)	0
4430	Clackamas Charter Alliance 2	0.00071424%	0.00072626%	(41,734,080)	(19,328,884)	(3)	47,997,918	349	349	0	3.3	(1)	0
4432	Renaissance Public Academy	0.00263318%	0.00281118%	(41,734,080)	(19,328,884)	(40)	47,997,918	1,349	1,349	0	3.3	(12)	0
4433	Powell Butte Community Charter School	0.00621613%	0.00671608%	(41,734,080)	(19,328,884)	(112)	47,997,918	3,224	3,224	0	3.3	(34)	0
4434	Logos Public Charter School	0.02296815%	0.01170551%	(41,734,080)	(19,328,884)	2,523	47,997,918	5,618	5,618	0	3.3	765	0
4435	Sunny Wolf Charter School	0.00420410%	0.00478956%	(41,734,080)	(19,328,884)	(131)	47,997,918	2,299	2,299	0	3.3	(40)	0
4436	Academy Of Arts & Academics	0.00521124%	0.00688761%	(41,734,080)	(19,328,884)	(376)	47,997,918	3,306	3,306	0	3.3	(114)	0
4437	Center for Advance Learning	0.00766890%	0.00764194%	(41,734,080)	(19,328,884)	6	47,997,918	3,668	3,668	0	3.3	2	0
4440	Sheridan Allprep Academy	0.00387522%	0.00406259%	(41,734,080)	(19,328,884)	(42)	47,997,918	1,950	1,950	0	3.3	(13)	0
4441	Baker Web Academy	0.02934883%	0.04173781%	(41,734,080)	(19,328,884)	(2,775)	47,997,918	20,033	20,033	0	3.3	(841)	0
4443	Knova Learning Oregon	0.00864448%	0.00870790%	(41,734,080)	(19,328,884)	(14)	47,997,918	4,180	4,180	0	3.3	(4)	0
4444	Bennett Pearson Academy, Inc.	0.00372474%	0.00384663%	(41,734,080)	(19,328,884)	(27)	47,997,918	1,846	1,846	0	3.3	(8)	0
4446	Coburg Community Charter School	0.00836914%	0.00773400%	(41,734,080)	(19,328,884)	142	47,997,918	3,712	3,712	0	3.3	43	0
4447	Arco Iris Spanish Immersion Charter School	0.00728461%	0.00799293%	(41,734,080)	(19,328,884)	(159)	47,997,918	3,836	3,836	0	3.3	(48)	0
4448	Gresham Barlow Web Academy	0.01096859%	0.01263174%	(41,734,080)	(19,328,884)	(373)	47,997,918	6,063	6,063	0	3.3	(113)	0
4449	Mosier Middle School	0.00000402%	0.00000000%	(41,734,080)	(19,328,884)	1	47,997,918	0	0	0	3.3	0	0
4450	Sauvie Island Academy	0.00778614%	0.00882003%	(41,734,080)	(19,328,884)	(231)	47,997,918	4,233	4,233	0	3.3	(70)	0
4451	River's Edge Academy Charter School	0.00439409%	0.00460930%	(41,734,080)	(19,328,884)	(48)	47,997,918	2,212	2,212	0	3.3	(15)	0
4452	South Columbia Family School	0.00155481%	0.00155240%	(41,734,080)	(19,328,884)	1	47,997,918	745	745	0	3.3	0	0
4453	Woodland Educational Initiative	0.00354768%	0.00499876%	(41,734,080)	(19,328,884)	(326)	47,997,918	2,399	2,399	0	3.3	(99)	0
4454	Le Monde Immersion Charter School	0.00704040%	0.00768638%	(41,734,080)	(19,328,884)	(145)	47,997,918	3,689	3,689	0	3.3	(44)	0
4455	Hope Chinese Charter School	0.00694359%	0.00816154%	(41,734,080)	(19,328,884)	(273)	47,997,918	3,917	3,917	0	3.3	(83)	0
4456	Insight School of Oregon Charter	0.00781483%	0.00621364%	(41,734,080)	(19,328,884)	359	47,997,918	2,982	2,982	0	3.3	109	0
4457	Oregon Virtual Education East	0.00061753%	0.00058003%	(41,734,080)	(19,328,884)	9	47,997,918	278	278	0	3.3	3	0
4458	Oregon Virtual Education West	0.00061753%	0.00058003%	(41,734,080)	(19,328,884)	9	47,997,918	278	278	0	3.3	3	0
4459	Crater Lake Charter Academy	0.00592160%	0.00674098%	(41,734,080)	(19,328,884)	(184)	47,997,918	3,236	3,236	0	3.3	(56)	0
4460	Kairos Pdx	0.00455090%	0.00512558%	(41,734,080)	(19,328,884)	(129)	47,997,918	2,460	2,460	0	3.3	(39)	0
4461	Mountain View Academy	0.00035942%	0.00015988%	(41,734,080)	(19,328,884)	44	47,997,918	77	77	0	3.3	13	0
4462	Bend International School	0.00590059%	0.00590684%	(41,734,080)	(19,328,884)	(2)	47,997,918	2,835	2,835	0	3.3	(1)	0
4463	Dallas Community School-Community Innovation Partners	0.00302506%	0.00359259%	(41,734,080)	(19,328,884)	(127)	47,997,918	1,724	1,724	0	3.3	(38)	0
4464	The Valley School Of Southern Oregon	0.00214287%	0.00213580%	(41,734,080)	(19,328,884)	2	47,997,918	1,025	1,025	0	3.3	1	0
4465	Bridge Educational Foundation	0.00129492%	0.00173249%	(41,734,080)	(19,328,884)	(98)	47,997,918	832	832	0	3.3	(30)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2018 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
4467	Cannon Beach Academy	0.00000000%	0.00121589%	(41,734,080)	(19,328,884)	(272)	47,997,918	584	584	0	3.3	(82)	0
4468	Frontier Charter Academy	0.00000000%	0.00373579%	(41,734,080)	(19,328,884)	(837)	47,997,918	1,793	1,793	0	3.3	(254)	0
4469	Desert Sky Montessori	0.00000000%	0.00039120%	(41,734,080)	(19,328,884)	(87)	47,997,918	188	188	0	3.3	(26)	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in	Outflow/(Inflow) Recognized in
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
1000	State Agencies	6/30/2017	Proportion	3.3	2.3	269,675	187,955	81,720	81,720	81,720	24,515	0	0	0	0
1000	State Agencies	6/30/2016	Proportion	3.7	1.7	380,880	174,998	102,941	102,941	72,057	0	0	0	0	0
2000	Lake County	6/30/2017	Proportion	3.3	2.3	(321)	(224)	(97)	(97)	(97)	(30)	0	0	0	0
2000	Lake County	6/30/2016	Proportion	3.7	1.7	(2,195)	(1,009)	(593)	(593)	(416)	0	0	0	0	0
2001	Clackamas County	6/30/2017	Proportion	3.3	2.3	6,478	4,515	1,963	1,963	1,963	589	0	0	0	0
2001	Clackamas County	6/30/2016	Proportion	3.7	1.7	3,016	1,386	815	815	571	0	0	0	0	0
2002	Curry County	6/30/2017	Proportion	3.3	2.3	384	268	116	116	116	36	0	0	0	0
2002	Curry County	6/30/2016	Proportion	3.7	1.7	(1,262)	(580)	(341)	(341)	(239)	0	0	0	0	0
2003	Douglas County	6/30/2017	Proportion	3.3	2.3	758	528	230	230	230	68	0	0	0	0
2003	Douglas County	6/30/2016	Proportion	3.7	1.7	(6,017)	(2,765)	(1,626)	(1,626)	(1,139)	0	0	0	0	0
2004	Harney County	6/30/2017	Proportion	3.3	2.3	(599)	(417)	(182)	(182)	(182)	(53)	0	0	0	0
2004	Harney County	6/30/2016	Proportion	3.7	1.7	(1,073)	(493)	(290)	(290)	(203)	0	0	0	0	0
2005	Jackson County	6/30/2017	Proportion	3.3	2.3	7,915	5,517	2,398	2,398	2,398	721	0	0	0	0
2005	Jackson County	6/30/2016	Proportion	3.7	1.7	(4,019)	(1,847)	(1,086)	(1,086)	(761)	0	0	0	0	0
2006	Jefferson County	6/30/2017	Proportion	3.3	2.3	(84)	(59)	(25)	(25)	(25)	(9)	0	0	0	0
2006	Jefferson County	6/30/2016	Proportion	3.7	1.7	(709)	(325)	(192)	(192)	(133)	0	0	0	0	0
2007	Klamath County	6/30/2017	Proportion	3.3	2.3	237	165	72	72	72	21	0	0	0	0
2007	Klamath County	6/30/2016	Proportion	3.7	1.7	(1,514)	(696)	(409)	(409)	(287)	0	0	0	0	0
2008	Lane County	6/30/2017	Proportion	3.3	2.3	(4,526)	(3,154)	(1,372)	(1,372)	(1,372)	(410)	0	0	0	0
2008	Lane County	6/30/2016	Proportion	3.7	1.7	(2,753)	(1,265)	(744)	(744)	(521)	0	0	0	0	0
2009	Marion County	6/30/2017	Proportion	3.3	2.3	(2,159)	(1,505)	(654)	(654)	(654)	(197)	0	0	0	0
2009	Marion County	6/30/2016	Proportion	3.7	1.7	(3,283)	(1,931)	(1,328)	(1,328)	(931)	0	0	0	0	0
2011	Washington County	6/30/2017	Proportion	3.3	2.3	(9,296)	(6,479)	(2,817)	(2,817)	(2,817)	(845)	0	0	0	0
2011	Washington County	6/30/2016	Proportion	3.7	1.7	(8,187)	(3,761)	(2,213)	(2,213)	(1,548)	0	0	0	0	0
2012	Grant County	6/30/2017	Proportion	3.3	2.3	(189)	(132)	(57)	(57)	(57)	(18)	0	0	0	0
2012	Grant County	6/30/2016	Proportion	3.7	1.7	(819)	(377)	(221)	(221)	(156)	0	0	0	0	0
2013	Umatilla County	6/30/2017	Proportion	3.3	2.3	418	291	127	127	127	37	0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	3.7	1.7	(1,595)	(733)	(431)	(431)	(302)	0	0	0	0	0
2014	Linn County	6/30/2017	Proportion	3.3	2.3	(82)	(57)	(25)	(25)	(25)	(7)	0	0	0	0
2014	Linn County	6/30/2016	Proportion	3.7	1.7	(1,641)	(753)	(444)	(444)	(309)	0	0	0	0	0
2015	Yamhill County	6/30/2017	Proportion	3.3	2.3	(2,776)	(1,935)	(841)	(841)	(841)	(253)	0	0	0	0
2015	Yamhill County	6/30/2016	Proportion	3.7	1.7	(2,463)	(1,131)	(666)	(666)	(465)	0	0	0	0	0
2016	Sherman County	6/30/2017	Proportion	3.3	2.3	162	113	49	49	49	15	0	0	0	0
2016	Sherman County	6/30/2016	Proportion	3.7	1.7	(395)	(107)	(107)	(107)	(74)	0	0	0	0	0
2017	Columbia County	6/30/2017	Proportion	3.3	2.3	(1,141)	(795)	(346)	(346)	(346)	(103)	0	0	0	0
2017	Columbia County	6/30/2016	Proportion	3.7	1.7	1,658	762	448	448	314	0	0	0	0	0
2018	Coos County	6/30/2017	Proportion	3.3	2.3	(825)	(575)	(250)	(250)	(250)	(75)	0	0	0	0
2018	Coos County	6/30/2016	Proportion	3.7	1.7	(1,244)	(572)	(336)	(336)	(236)	0	0	0	0	0
2020	Wasco County	6/30/2017	Proportion	3.3	2.3	(35)	(24)	(11)	(11)	(11)	(2)	0	0	0	0
2020	Wasco County	6/30/2016	Proportion	3.7	1.7	1,156	532	312	312	220	0	0	0	0	0
2021	Baker County	6/30/2017	Proportion	3.3	2.3	(316)	(220)	(96)	(96)	(96)	(28)	0	0	0	0
2021	Baker County	6/30/2016	Proportion	3.7	1.7	(335)	(153)	(91)	(91)	(62)	0	0	0	0	0
2022	Gilliam County	6/30/2017	Proportion	3.3	2.3	(99)	(69)	(30)	(30)	(30)	(9)	0	0	0	0
2022	Gilliam County	6/30/2016	Proportion	3.7	1.7	(302)	(138)	(82)	(82)	(56)	0	0	0	0	0
2027	Deschutes County	6/30/2017	Proportion	3.3	2.3	(6,235)	(4,346)	(1,889)	(1,889)	(1,889)	(568)	0	0	0	0
2027	Deschutes County	6/30/2016	Proportion	3.7	1.7	(3,079)	(1,415)	(832)	(832)	(583)	0	0	0	0	0
2035	Hood River County	6/30/2017	Proportion	3.3	2.3	(441)	(307)	(134)	(134)	(134)	(39)	0	0	0	0
2035	Hood River County	6/30/2016	Proportion	3.7	1.7	(497)	(229)	(134)	(134)	(95)	0	0	0	0	0
2036	Clatsop County	6/30/2017	Proportion	3.3	2.3	3,514	2,449	1,065	1,065	1,065	319	0	0	0	0
2036	Clatsop County	6/30/2016	Proportion	3.7	1.7	(190)	(88)	(51)	(51)	(37)	0	0	0	0	0
2037	Polk County	6/30/2017	Proportion	3.3	2.3	(2,523)	(1,758)	(765)	(765)	(765)	(228)	0	0	0	0
2037	Polk County	6/30/2016	Proportion	3.7	1.7	1,651	759	446	446	313	0	0	0	0	0
2038	Multnomah County	6/30/2017	Proportion	3.3	2.3	(9,406)	(6,556)	(2,850)	(2,850)	(2,850)	(856)	0	0	0	0
2038	Multnomah County	6/30/2016	Proportion	3.7	1.7	(18,641)	(8,565)	(5,038)	(5,038)	(3,527)	0	0	0	0	0
2039	Malheur County	6/30/2017	Proportion	3.3	2.3	70	49	21	21	21	7	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	3.7	1.7	(1,662)	(764)	(449)	(449)	(315)	0	0	0	0	0
2040	Benton County	6/30/2017	Proportion	3.3	2.3	(3,134)	(2,184)	(950)	(950)	(950)	(284)	0	0	0	0
2040	Benton County	6/30/2016	Proportion	3.7	1.7	950	436	257	257	179	0	0	0	0	0
2042	Josephine County	6/30/2017	Proportion	3.3	2.3	(1,447)	(1,009)	(438)	(438)	(438)	(133)	0	0	0	0
2042	Josephine County	6/30/2016	Proportion	3.7	1.7	(814)	(374)	(220)	(220)	(154)	0	0	0	0	0
2043	Lincoln County	6/30/2017	Proportion	3.3	2.3	17	12	5	5	5	2	0	0	0	0
2043	Lincoln County	6/30/2016	Proportion	3.7	1.7	(527)	(243)	(142)	(142)	(101)	0	0	0	0	0
2044	Crook County	6/30/2017	Proportion	3.3	2.3	(711)	(496)	(215)	(215)	(215)	(66)	0	0	0	0
2044	Crook County	6/30/2016	Proportion	3.7	1.7	213	97	58	58	39	0	0	0	0	0
2050	Wallowa County	6/30/2017	Proportion	3.3	2.3	(125)	(87)	(38)	(38)	(38)	(11)	0	0	0	0
2050	Wallowa County	6/30/2016	Proportion	3.7	1.7	(47)	(21)	(13)	(13)	(8)	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	
2099	State Judiciary	6/30/2017	Proportion	3.3	2.3	(15,321)	(10,678)	(4,643)	(4,643)	(4,643)	(4,643)	(1,392)	0	0	0
2099	State Judiciary	6/30/2016	Proportion	3.7	1.7	4,198	1,928	1,135	1,135	793	0	0	0	0	0
2100	City of Roseburg	6/30/2017	Proportion	3.3	2.3	(203)	(141)	(62)	(62)	(62)	(17)	0	0	0	0
2100	City of Roseburg	6/30/2016	Proportion	3.7	1.7	(885)	(407)	(239)	(239)	(168)	0	0	0	0	0
2101	City of Salem	6/30/2017	Proportion	3.3	2.3	(5,775)	(4,025)	(1,750)	(1,750)	(1,750)	(525)	0	0	0	0
2101	City of Salem	6/30/2016	Proportion	3.7	1.7	1,484	682	401	401	281	0	0	0	0	0
2102	City of Medford	6/30/2017	Proportion	3.3	2.3	(1,464)	(1,020)	(444)	(444)	(444)	(132)	0	0	0	0
2102	City of Medford	6/30/2016	Proportion	3.7	1.7	(5,298)	(2,434)	(1,432)	(1,432)	(1,002)	0	0	0	0	0
2103	City of Albany	6/30/2017	Proportion	3.3	2.3	(3,168)	(2,208)	(960)	(960)	(960)	(288)	0	0	0	0
2103	City of Albany	6/30/2016	Proportion	3.7	1.7	(5,410)	(2,486)	(1,462)	(1,462)	(1,024)	0	0	0	0	0
2104	City of Ashland	6/30/2017	Proportion	3.3	2.3	1,041	726	315	315	315	96	0	0	0	0
2104	City of Ashland	6/30/2016	Proportion	3.7	1.7	(1,924)	(884)	(520)	(520)	(364)	0	0	0	0	0
2105	City of Astoria	6/30/2017	Proportion	3.3	2.3	426	297	129	129	129	39	0	0	0	0
2105	City of Astoria	6/30/2016	Proportion	3.7	1.7	(151)	(69)	(41)	(41)	(28)	0	0	0	0	0
2106	City of Beaverton	6/30/2017	Proportion	3.3	2.3	(1,842)	(1,284)	(558)	(558)	(558)	(168)	0	0	0	0
2106	City of Beaverton	6/30/2016	Proportion	3.7	1.7	2,025	931	547	547	384	0	0	0	0	0
2107	City of Bend	6/30/2017	Proportion	3.3	2.3	(4,577)	(3,190)	(1,387)	(1,387)	(1,387)	(416)	0	0	0	0
2107	City of Bend	6/30/2016	Proportion	3.7	1.7	1,067	491	288	288	203	0	0	0	0	0
2109	City of Canby	6/30/2017	Proportion	3.3	2.3	78	54	24	24	24	6	0	0	0	0
2109	City of Canby	6/30/2016	Proportion	3.7	1.7	(1,002)	(460)	(271)	(271)	(189)	0	0	0	0	0
2110	City of Coquille	6/30/2017	Proportion	3.3	2.3	(93)	(65)	(28)	(28)	(28)	(9)	0	0	0	0
2110	City of Coquille	6/30/2016	Proportion	3.7	1.7	(419)	(193)	(113)	(113)	(80)	0	0	0	0	0
2111	City of Eugene	6/30/2017	Proportion	3.3	2.3	(1,982)	(1,381)	(601)	(601)	(601)	(179)	0	0	0	0
2111	City of Eugene	6/30/2016	Proportion	3.7	1.7	(11,152)	(5,124)	(3,014)	(3,014)	(2,110)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	3.3	2.3	(989)	(689)	(300)	(300)	(300)	(89)	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Proportion	3.7	1.7	982	452	265	265	187	0	0	0	0	0
2113	City of Grants Pass	6/30/2017	Proportion	3.3	2.3	(8,415)	(5,865)	(2,550)	(2,550)	(2,550)	(765)	0	0	0	0
2113	City of Grants Pass	6/30/2016	Proportion	3.7	1.7	377	102	102	102	71	0	0	0	0	0
2114	City of Gresham	6/30/2017	Proportion	3.3	2.3	(3,388)	(2,361)	(1,027)	(1,027)	(1,027)	(307)	0	0	0	0
2114	City of Gresham	6/30/2016	Proportion	3.7	1.7	(2,784)	(1,280)	(752)	(752)	(528)	0	0	0	0	0
2115	City of Hillsboro	6/30/2017	Proportion	3.3	2.3	(3,920)	(2,732)	(1,188)	(1,188)	(1,188)	(356)	0	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	3.7	1.7	(2,721)	(1,251)	(735)	(735)	(516)	0	0	0	0	0
2117	City of McMinnville	6/30/2017	Proportion	3.3	2.3	9,317	6,494	2,823	2,823	2,823	848	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	3.7	1.7	(2,071)	(952)	(560)	(560)	(392)	0	0	0	0	0
2118	City of Ontario	6/30/2017	Proportion	3.3	2.3	(413)	(288)	(125)	(125)	(125)	(38)	0	0	0	0
2118	City of Ontario	6/30/2016	Proportion	3.7	1.7	(1,005)	(461)	(272)	(272)	(189)	0	0	0	0	0
2119	City of Oregon City	6/30/2017	Proportion	3.3	2.3	(1,344)	(937)	(407)	(407)	(407)	(123)	0	0	0	0
2119	City of Oregon City	6/30/2016	Proportion	3.7	1.7	22	10	6	6	4	0	0	0	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	3.3	2.3	(197)	(137)	(60)	(60)	(60)	(17)	0	0	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	3.7	1.7	(3,805)	(1,749)	(1,028)	(1,028)	(721)	0	0	0	0	0
2121	City of Portland	6/30/2017	Proportion	3.3	2.3	(46,117)	(32,142)	(13,975)	(13,975)	(13,975)	(4,192)	0	0	0	0
2121	City of Portland	6/30/2016	Proportion	3.7	1.7	(16,078)	(7,388)	(4,345)	(4,345)	(3,043)	0	0	0	0	0
2122	City of Redmond	6/30/2017	Proportion	3.3	2.3	(321)	(224)	(97)	(97)	(97)	(30)	0	0	0	0
2122	City of Redmond	6/30/2016	Proportion	3.7	1.7	1,037	477	280	280	197	0	0	0	0	0
2123	City of St Helens	6/30/2017	Proportion	3.3	2.3	(453)	(316)	(137)	(137)	(137)	(42)	0	0	0	0
2123	City of St Helens	6/30/2016	Proportion	3.7	1.7	588	270	159	159	111	0	0	0	0	0
2125	City of Vernonia	6/30/2017	Proportion	3.3	2.3	11	8	3	3	3	2	0	0	0	0
2125	City of Vernonia	6/30/2016	Proportion	3.7	1.7	99	45	27	27	18	0	0	0	0	0
2126	City of West Linn	6/30/2017	Proportion	3.3	2.3	1,147	799	348	348	348	103	0	0	0	0
2126	City of West Linn	6/30/2016	Proportion	3.7	1.7	(608)	(280)	(164)	(164)	(116)	0	0	0	0	0
2127	City of Cottage Grove	6/30/2017	Proportion	3.3	2.3	823	574	249	249	249	76	0	0	0	0
2127	City of Cottage Grove	6/30/2016	Proportion	3.7	1.7	430	198	116	116	82	0	0	0	0	0
2128	City of Tillamook	6/30/2017	Proportion	3.3	2.3	272	190	82	82	82	26	0	0	0	0
2128	City of Tillamook	6/30/2016	Proportion	3.7	1.7	5	3	1	1	2	0	0	0	0	0
2129	City of Sweet Home	6/30/2017	Proportion	3.3	2.3	(117)	(82)	(35)	(35)	(35)	(12)	0	0	0	0
2129	City of Sweet Home	6/30/2016	Proportion	3.7	1.7	(30)	(14)	(8)	(8)	(6)	0	0	0	0	0
2131	City of Drain	6/30/2017	Proportion	3.3	2.3	(96)	(67)	(29)	(29)	(29)	(9)	0	0	0	0
2131	City of Drain	6/30/2016	Proportion	3.7	1.7	(343)	(157)	(93)	(93)	(64)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	3.3	2.3	7,200	5,018	2,182	2,182	2,182	654	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	3.7	1.7	(6,520)	(2,996)	(1,762)	(1,762)	(1,234)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	3.3	2.3	(10,426)	(7,267)	(3,159)	(3,159)	(3,159)	(949)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	3.7	1.7	(796)	(365)	(215)	(215)	(150)	0	0	0	0	0
2138	City of Hood River	6/30/2017	Proportion	3.3	2.3	47	33	14	14	14	5	0	0	0	0
2138	City of Hood River	6/30/2016	Proportion	3.7	1.7	72	34	19	19	15	0	0	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	3.3	2.3	(203)	(141)	(62)	(62)	(62)	(17)	0	0	0	0
2139	City of Reedsport	6/30/2016	Proportion	3.7	1.7	(136)	(62)	(37)	(37)	(25)	0	0	0	0	0

Exhibit F

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June 30, 2018 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2140	City of Lebanon	6/30/2017	Proportion	3.3	2.3	1,011	705	306	306	306	93	0	0	
2140	City of Lebanon	6/30/2016	Proportion	3.7	1.7	1,208	556	326	326	230	0	0	0	
2142	City of Sherwood	6/30/2017	Proportion	3.3	2.3	(146)	(102)	(44)	(44)	(44)	(14)	0	0	
2142	City of Sherwood	6/30/2016	Proportion	3.7	1.7	(1,246)	(572)	(337)	(337)	(235)	0	0	0	
2143	City of Oakland	6/30/2017	Proportion	3.3	2.3	49	34	15	15	15	4	0	0	
2143	City of Oakland	6/30/2016	Proportion	3.7	1.7	(55)	(25)	(15)	(15)	(10)	0	0	0	
2145	City of Vale	6/30/2017	Proportion	3.3	2.3	91	63	28	28	28	7	0	0	
2145	City of Vale	6/30/2016	Proportion	3.7	1.7	(77)	(35)	(21)	(21)	(14)	0	0	0	
2146	City of Prineville	6/30/2017	Proportion	3.3	2.3	(424)	(296)	(128)	(128)	(128)	(40)	0	0	
2146	City of Prineville	6/30/2016	Proportion	3.7	1.7	(799)	(367)	(216)	(216)	(151)	0	0	0	
2147	City of Wheeler	6/30/2017	Proportion	3.3	2.3	18	13	5	5	5	3	0	0	
2147	City of Wheeler	6/30/2016	Proportion	3.7	1.7	(14)	(6)	(4)	(4)	(2)	0	0	0	
2148	City of Klamath Falls	6/30/2017	Proportion	3.3	2.3	278	194	84	84	84	26	0	0	
2148	City of Klamath Falls	6/30/2016	Proportion	3.7	1.7	(1,591)	(731)	(430)	(430)	(301)	0	0	0	
2149	City of Canyonville	6/30/2017	Proportion	3.3	2.3	65	45	20	20	20	5	0	0	
2149	City of Canyonville	6/30/2016	Proportion	3.7	1.7	128	58	35	35	23	0	0	0	
2150	City of Bandon	6/30/2017	Proportion	3.3	2.3	137	95	42	42	42	11	0	0	
2150	City of Bandon	6/30/2016	Proportion	3.7	1.7	(298)	(136)	(81)	(81)	(55)	0	0	0	
2152	City of Coos Bay	6/30/2017	Proportion	3.3	2.3	394	275	119	119	119	37	0	0	
2152	City of Coos Bay	6/30/2016	Proportion	3.7	1.7	(1,414)	(650)	(382)	(382)	(268)	0	0	0	
2154	City of Pendleton	6/30/2017	Proportion	3.3	2.3	(1,123)	(783)	(340)	(340)	(340)	(103)	0	0	
2154	City of Pendleton	6/30/2016	Proportion	3.7	1.7	(1,683)	(773)	(455)	(455)	(318)	0	0	0	
2155	City of Corvallis	6/30/2017	Proportion	3.3	2.3	(1,685)	(1,174)	(511)	(511)	(511)	(152)	0	0	
2155	City of Corvallis	6/30/2016	Proportion	3.7	1.7	(5,424)	(2,492)	(1,466)	(1,466)	(1,026)	0	0	0	
2157	City of Monmouth	6/30/2017	Proportion	3.3	2.3	(145)	(101)	(44)	(44)	(44)	(13)	0	0	
2157	City of Monmouth	6/30/2016	Proportion	3.7	1.7	(295)	(135)	(80)	(80)	(55)	0	0	0	
2158	City of Milton-Freewater	6/30/2017	Proportion	3.3	2.3	618	431	187	187	187	57	0	0	
2158	City of Milton-Freewater	6/30/2016	Proportion	3.7	1.7	(44)	(20)	(12)	(12)	(8)	0	0	0	
2159	City of Baker City	6/30/2017	Proportion	3.3	2.3	(192)	(134)	(58)	(58)	(58)	(18)	0	0	
2159	City of Baker City	6/30/2016	Proportion	3.7	1.7	(531)	(243)	(144)	(144)	(99)	0	0	0	
2160	City of Hermiston	6/30/2017	Proportion	3.3	2.3	(798)	(556)	(242)	(242)	(242)	(72)	0	0	
2160	City of Hermiston	6/30/2016	Proportion	3.7	1.7	122	56	33	33	23	0	0	0	
2161	City of Pilot Rock	6/30/2017	Proportion	3.3	2.3	(61)	(43)	(18)	(18)	(18)	(7)	0	0	
2161	City of Pilot Rock	6/30/2016	Proportion	3.7	1.7	(103)	(47)	(28)	(28)	(19)	0	0	0	
2162	City of Clatskanie	6/30/2017	Proportion	3.3	2.3	(609)	(424)	(185)	(185)	(185)	(54)	0	0	
2162	City of Clatskanie	6/30/2016	Proportion	3.7	1.7	(1,006)	(462)	(272)	(272)	(190)	0	0	0	
2163	City of Milwaukie	6/30/2017	Proportion	3.3	2.3	33	23	10	10	10	3	0	0	
2163	City of Milwaukie	6/30/2016	Proportion	3.7	1.7	(419)	(193)	(113)	(113)	(80)	0	0	0	
2165	City of Cornelius	6/30/2017	Proportion	3.3	2.3	(24)	(17)	(7)	(7)	(7)	(3)	0	0	
2165	City of Cornelius	6/30/2016	Proportion	3.7	1.7	63	29	17	17	12	0	0	0	
2166	City of Nyssa	6/30/2017	Proportion	3.3	2.3	194	135	59	59	59	17	0	0	
2166	City of Nyssa	6/30/2016	Proportion	3.7	1.7	(270)	(124)	(73)	(73)	(51)	0	0	0	
2167	City of Athena	6/30/2017	Proportion	3.3	2.3	69	48	21	21	21	6	0	0	
2167	City of Athena	6/30/2016	Proportion	3.7	1.7	(12)	(6)	(3)	(3)	(3)	0	0	0	
2168	City of Oakridge	6/30/2017	Proportion	3.3	2.3	196	137	59	59	59	19	0	0	
2168	City of Oakridge	6/30/2016	Proportion	3.7	1.7	(204)	(94)	(55)	(55)	(39)	0	0	0	
2170	City of Madras	6/30/2017	Proportion	3.3	2.3	(384)	(268)	(116)	(116)	(116)	(36)	0	0	
2170	City of Madras	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	
2172	City of Sandy	6/30/2017	Proportion	3.3	2.3	(686)	(478)	(208)	(208)	(208)	(62)	0	0	
2172	City of Sandy	6/30/2016	Proportion	3.7	1.7	382	176	103	103	73	0	0	0	
2174	City of Mt Angel	6/30/2017	Proportion	3.3	2.3	93	65	28	28	28	9	0	0	
2174	City of Mt Angel	6/30/2016	Proportion	3.7	1.7	(43)	(19)	(12)	(12)	(7)	0	0	0	
2175	City of Umatilla	6/30/2017	Proportion	3.3	2.3	(576)	(401)	(175)	(175)	(175)	(51)	0	0	
2175	City of Umatilla	6/30/2016	Proportion	3.7	1.7	(331)	(153)	(89)	(89)	(64)	0	0	0	
2176	City of Scappoose	6/30/2017	Proportion	3.3	2.3	(20)	(14)	(6)	(6)	(6)	(2)	0	0	
2176	City of Scappoose	6/30/2016	Proportion	3.7	1.7	164	76	44	44	32	0	0	0	
2177	City of Condon	6/30/2017	Proportion	3.3	2.3	(28)	(20)	(8)	(8)	(8)	(4)	0	0	
2177	City of Condon	6/30/2016	Proportion	3.7	1.7	(165)	(75)	(45)	(45)	(30)	0	0	0	
2178	City of Boardman	6/30/2017	Proportion	3.3	2.3	10	7	3	3	3	1	0	0	
2178	City of Boardman	6/30/2016	Proportion	3.7	1.7	(779)	(357)	(211)	(211)	(146)	0	0	0	
2179	City of Estacada	6/30/2017	Proportion	3.3	2.3	(273)	(190)	(83)	(83)	(83)	(24)	0	0	
2179	City of Estacada	6/30/2016	Proportion	3.7	1.7	73	33	20	20	13	0	0	0	
2180	City of Enterprise	6/30/2017	Proportion	3.3	2.3	(154)	(107)	(47)	(47)	(47)	(13)	0	0	
2180	City of Enterprise	6/30/2016	Proportion	3.7	1.7	(62)	(28)	(17)	(17)	(11)	0	0	0	
2181	City of Central Point	6/30/2017	Proportion	3.3	2.3	(472)	(329)	(143)	(143)	(143)	(43)	0	0	
2181	City of Central Point	6/30/2016	Proportion	3.7	1.7	(801)	(369)	(216)	(216)	(153)	0	0	0	

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2182	City of Cascade Locks	6/30/2017	Proportion	3.3	2.3	(211)	(147)	(64)	(64)	(64)	(19)	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	3.7	1.7	(334)	(154)	(90)	(90)	(64)	0	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	3.3	2.3	(261)	(182)	(79)	(79)	(79)	(24)	0	0	0
2183	City of Myrtle Point	6/30/2016	Proportion	3.7	1.7	(325)	(149)	(88)	(88)	(61)	0	0	0	0
2184	City of Port Orford	6/30/2017	Proportion	3.3	2.3	(121)	(84)	(37)	(37)	(37)	(10)	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	3.7	1.7	(164)	(76)	(44)	(44)	(32)	0	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	3.3	2.3	166	116	50	50	50	16	0	0	0
2185	City of Wood Village	6/30/2016	Proportion	3.7	1.7	45	21	12	12	9	0	0	0	0
2186	City of Chiloquin	6/30/2017	Proportion	3.3	2.3	12	8	4	4	4	0	0	0	0
2186	City of Chiloquin	6/30/2016	Proportion	3.7	1.7	5	3	1	1	2	0	0	0	0
2187	City of Philomath	6/30/2017	Proportion	3.3	2.3	(88)	(61)	(27)	(27)	(27)	(7)	0	0	0
2187	City of Philomath	6/30/2016	Proportion	3.7	1.7	(61)	(29)	(16)	(16)	(13)	0	0	0	0
2188	City of Talent	6/30/2017	Proportion	3.3	2.3	425	296	129	129	129	38	0	0	0
2188	City of Talent	6/30/2016	Proportion	3.7	1.7	30	14	8	8	6	0	0	0	0
2189	City of Willamina	6/30/2017	Proportion	3.3	2.3	(197)	(137)	(60)	(60)	(60)	(17)	0	0	0
2189	City of Willamina	6/30/2016	Proportion	3.7	1.7	(131)	(61)	(35)	(35)	(26)	0	0	0	0
2191	City of Huntington	6/30/2017	Proportion	3.3	2.3	39	27	12	12	12	3	0	0	0
2191	City of Huntington	6/30/2016	Proportion	3.7	1.7	(86)	(40)	(23)	(23)	(17)	0	0	0	0
2192	City of North Plains	6/30/2017	Proportion	3.3	2.3	(241)	(168)	(73)	(73)	(73)	(22)	0	0	0
2192	City of North Plains	6/30/2016	Proportion	3.7	1.7	(225)	(103)	(61)	(61)	(42)	0	0	0	0
2193	City of Heppner	6/30/2017	Proportion	3.3	2.3	51	36	15	15	15	6	0	0	0
2193	City of Heppner	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	3.3	2.3	(78)	(54)	(24)	(24)	(24)	(6)	0	0	0
2194	City of Cave Junction	6/30/2016	Proportion	3.7	1.7	(62)	(28)	(17)	(17)	(11)	0	0	0	0
2195	City of Metolius	6/30/2017	Proportion	3.3	2.3	25	17	8	8	8	1	0	0	0
2195	City of Metolius	6/30/2016	Proportion	3.7	1.7	(53)	(25)	(14)	(14)	(11)	0	0	0	0
2196	City of Hubbard	6/30/2017	Proportion	3.3	2.3	231	161	70	70	70	21	0	0	0
2196	City of Hubbard	6/30/2016	Proportion	3.7	1.7	(193)	(89)	(52)	(52)	(37)	0	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	3.7	1.7	(306)	(140)	(83)	(83)	(57)	0	0	0	0
2198	City of Carlton	6/30/2017	Proportion	3.3	2.3	(67)	(47)	(20)	(20)	(20)	(7)	0	0	0
2198	City of Carlton	6/30/2016	Proportion	3.7	1.7	21	9	6	6	3	0	0	0	0
2199	City of Junction City	6/30/2017	Proportion	3.3	2.3	218	152	66	66	66	20	0	0	0
2199	City of Junction City	6/30/2016	Proportion	3.7	1.7	(557)	(255)	(151)	(151)	(104)	0	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	3.3	2.3	(34)	(24)	(10)	(10)	(10)	(4)	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	3.7	1.7	32	14	9	9	5	0	0	0	0
2201	City of Coburg	6/30/2017	Proportion	3.3	2.3	(73)	(51)	(22)	(22)	(22)	(7)	0	0	0
2201	City of Coburg	6/30/2016	Proportion	3.7	1.7	(211)	(97)	(57)	(57)	(40)	0	0	0	0
2202	City of Dallas	6/30/2017	Proportion	3.3	2.3	(579)	(404)	(175)	(175)	(175)	(54)	0	0	0
2202	City of Dallas	6/30/2016	Proportion	3.7	1.7	(95)	(43)	(26)	(26)	(17)	0	0	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	3.3	2.3	42	29	13	13	13	3	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	3.7	1.7	270	124	73	73	51	0	0	0	0
2204	City of Burns	6/30/2017	Proportion	3.3	2.3	13	9	4	4	4	1	0	0	0
2204	City of Burns	6/30/2016	Proportion	3.7	1.7	1	1	0	0	1	0	0	0	0
2205	City of Elgin	6/30/2017	Proportion	3.3	2.3	(33)	(23)	(10)	(10)	(10)	(3)	0	0	0
2205	City of Elgin	6/30/2016	Proportion	3.7	1.7	(80)	(36)	(22)	(22)	(14)	0	0	0	0
2206	City of Weston	6/30/2017	Proportion	3.3	2.3	(21)	(15)	(6)	(6)	(6)	(3)	0	0	0
2206	City of Weston	6/30/2016	Proportion	3.7	1.7	(2)	0	(1)	0	0	0	0	0	0
2207	City of Mill City	6/30/2017	Proportion	3.3	2.3	(16)	(11)	(5)	(5)	(5)	(1)	0	0	0
2207	City of Mill City	6/30/2016	Proportion	3.7	1.7	(51)	(23)	(14)	(14)	(9)	0	0	0	0
2208	City of Fairview	6/30/2017	Proportion	3.3	2.3	2,400	1,673	727	727	727	219	0	0	0
2208	City of Fairview	6/30/2016	Proportion	3.7	1.7	(265)	(121)	(72)	(72)	(49)	0	0	0	0
2209	City of Monroe	6/30/2017	Proportion	3.3	2.3	(79)	(55)	(24)	(24)	(24)	(7)	0	0	0
2209	City of Monroe	6/30/2016	Proportion	3.7	1.7	45	21	12	12	9	0	0	0	0
2210	City of Helix	6/30/2017	Proportion	3.3	2.3	(56)	(39)	(17)	(17)	(17)	(5)	0	0	0
2210	City of Helix	6/30/2016	Proportion	3.7	1.7	(72)	(34)	(19)	(19)	(15)	0	0	0	0
2211	City of Jefferson	6/30/2017	Proportion	3.3	2.3	57	40	17	17	17	6	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	3.7	1.7	41	19	11	11	8	0	0	0	0
2212	Town of Lakeview	6/30/2017	Proportion	3.3	2.3	(145)	(101)	(44)	(44)	(44)	(13)	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	3.7	1.7	(233)	(107)	(63)	(63)	(44)	0	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	3.3	2.3	(204)	(142)	(62)	(62)	(62)	(18)	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	3.7	1.7	(58)	(26)	(16)	(16)	(10)	0	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	3.3	2.3	(26)	(18)	(8)	(8)	(8)	(2)	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	3.7	1.7	2	0	1	0	0	0	0	0	0
2215	City of Powers	6/30/2017	Proportion	3.3	2.3	37	26	11	11	11	4	0	0	0
2215	City of Powers	6/30/2016	Proportion	3.7	1.7	(4)	(2)	(1)	(1)	(1)	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 Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2216	City of Brookings	6/30/2017	Proportion	3.3	2.3	422	294	128	128	128	38	0	0	
2216	City of Brookings	6/30/2016	Proportion	3.7	1.7	(588)	(270)	(159)	(159)	(111)	0	0	0	
2217	City of Sutherlin	6/30/2017	Proportion	3.3	2.3	(293)	(204)	(89)	(89)	(89)	(26)	0	0	
2217	City of Sutherlin	6/30/2016	Proportion	3.7	1.7	451	207	122	122	85	0	0	0	
2218	City of Prairie City	6/30/2017	Proportion	3.3	2.3	(17)	(12)	(5)	(5)	(5)	(2)	0	0	
2218	City of Prairie City	6/30/2016	Proportion	3.7	1.7	13	5	4	4	1	0	0	0	
2219	City of Sheridan	6/30/2017	Proportion	3.3	2.3	186	130	56	56	56	18	0	0	
2219	City of Sheridan	6/30/2016	Proportion	3.7	1.7	(467)	(215)	(126)	(126)	(89)	0	0	0	
2220	City of Garibaldi	6/30/2017	Proportion	3.3	2.3	(78)	(54)	(24)	(24)	(24)	(6)	0	0	
2220	City of Garibaldi	6/30/2016	Proportion	3.7	1.7	(114)	(52)	(31)	(31)	(21)	0	0	0	
2221	City of Sisters	6/30/2017	Proportion	3.3	2.3	(263)	(183)	(80)	(80)	(80)	(23)	0	0	
2221	City of Sisters	6/30/2016	Proportion	3.7	1.7	(135)	(63)	(36)	(36)	(27)	0	0	0	
2222	City of Jacksonville	6/30/2017	Proportion	3.3	2.3	110	77	33	33	33	11	0	0	
2222	City of Jacksonville	6/30/2016	Proportion	3.7	1.7	(128)	(58)	(35)	(35)	(23)	0	0	0	
2223	City of Cannon Beach	6/30/2017	Proportion	3.3	2.3	226	158	68	68	68	22	0	0	
2223	City of Cannon Beach	6/30/2016	Proportion	3.7	1.7	106	48	29	29	19	0	0	0	
2224	City of Falls City	6/30/2017	Proportion	3.3	2.3	33	23	10	10	10	3	0	0	
2224	City of Falls City	6/30/2016	Proportion	3.7	1.7	51	23	14	14	9	0	0	0	
2225	City of Echo	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	
2225	City of Echo	6/30/2016	Proportion	3.7	1.7	(34)	(16)	(9)	(9)	(7)	0	0	0	
2226	City of Hines	6/30/2017	Proportion	3.3	2.3	(84)	(59)	(25)	(25)	(25)	(9)	0	0	
2226	City of Hines	6/30/2016	Proportion	3.7	1.7	117	53	32	32	21	0	0	0	
2228	City of Turner	6/30/2017	Proportion	3.3	2.3	(78)	(54)	(24)	(24)	(24)	(6)	0	0	
2228	City of Turner	6/30/2016	Proportion	3.7	1.7	44	20	12	12	8	0	0	0	
2229	City of John Day	6/30/2017	Proportion	3.3	2.3	(343)	(239)	(104)	(104)	(104)	(31)	0	0	
2229	City of John Day	6/30/2016	Proportion	3.7	1.7	(330)	(152)	(89)	(89)	(63)	0	0	0	
2231	City of Banks	6/30/2017	Proportion	3.3	2.3	(113)	(79)	(34)	(34)	(34)	(11)	0	0	
2231	City of Banks	6/30/2016	Proportion	3.7	1.7	(107)	(49)	(29)	(29)	(20)	0	0	0	
2232	City of Joseph	6/30/2017	Proportion	3.3	2.3	(67)	(47)	(20)	(20)	(20)	(7)	0	0	
2232	City of Joseph	6/30/2016	Proportion	3.7	1.7	(142)	(66)	(38)	(38)	(28)	0	0	0	
2233	City of Lafayette	6/30/2017	Proportion	3.3	2.3	150	105	45	45	45	15	0	0	
2233	City of Lafayette	6/30/2016	Proportion	3.7	1.7	(36)	(16)	(10)	(10)	(6)	0	0	0	
2234	City of Aumsville	6/30/2017	Proportion	3.3	2.3	(132)	(92)	(40)	(40)	(40)	(12)	0	0	
2234	City of Aumsville	6/30/2016	Proportion	3.7	1.7	(71)	(33)	(19)	(19)	(14)	0	0	0	
2235	City of Amity	6/30/2017	Proportion	3.3	2.3	(8)	(6)	(2)	(2)	(2)	(2)	0	0	
2235	City of Amity	6/30/2016	Proportion	3.7	1.7	(36)	(16)	(10)	(10)	(6)	0	0	0	
2236	City of Creswell	6/30/2017	Proportion	3.3	2.3	(156)	(109)	(47)	(47)	(47)	(15)	0	0	
2236	City of Creswell	6/30/2016	Proportion	3.7	1.7	70	32	19	19	13	0	0	0	
2237	City of Troutdale	6/30/2017	Proportion	3.3	2.3	(820)	(572)	(248)	(248)	(248)	(76)	0	0	
2237	City of Troutdale	6/30/2016	Proportion	3.7	1.7	(729)	(335)	(197)	(197)	(138)	0	0	0	
2238	City of Warrenton	6/30/2017	Proportion	3.3	2.3	107	75	32	32	32	11	0	0	
2238	City of Warrenton	6/30/2016	Proportion	3.7	1.7	(176)	(80)	(48)	(48)	(32)	0	0	0	
2240	City of Wilsonville	6/30/2017	Proportion	3.3	2.3	(1,235)	(861)	(374)	(374)	(374)	(113)	0	0	
2240	City of Wilsonville	6/30/2016	Proportion	3.7	1.7	(3,186)	(1,464)	(861)	(861)	(603)	0	0	0	
2241	City of Bay City	6/30/2017	Proportion	3.3	2.3	(17)	(12)	(5)	(5)	(5)	(2)	0	0	
2241	City of Bay City	6/30/2016	Proportion	3.7	1.7	13	5	4	4	1	0	0	0	
2242	City of Gaston	6/30/2017	Proportion	3.3	2.3	(123)	(86)	(37)	(37)	(37)	(12)	0	0	
2242	City of Gaston	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	
2244	City of Lakeside	6/30/2017	Proportion	3.3	2.3	66	46	20	20	20	6	0	0	
2244	City of Lakeside	6/30/2016	Proportion	3.7	1.7	(217)	(99)	(59)	(59)	(40)	0	0	0	
2245	City of Dundee	6/30/2017	Proportion	3.3	2.3	24	17	7	7	7	3	0	0	
2245	City of Dundee	6/30/2016	Proportion	3.7	1.7	(67)	(31)	(18)	(18)	(13)	0	0	0	
2246	City of Merrill	6/30/2017	Proportion	3.3	2.3	13	9	4	4	4	1	0	0	
2246	City of Merrill	6/30/2016	Proportion	3.7	1.7	4	2	1	1	1	0	0	0	
2247	City of Malin	6/30/2017	Proportion	3.3	2.3	(7)	(5)	(2)	(2)	(2)	(1)	0	0	
2247	City of Malin	6/30/2016	Proportion	3.7	1.7	(17)	(7)	(5)	(5)	(2)	0	0	0	
2248	City of Fossil	6/30/2017	Proportion	3.3	2.3	31	22	9	9	9	4	0	0	
2248	City of Fossil	6/30/2016	Proportion	3.7	1.7	(4)	(2)	(1)	(1)	(1)	0	0	0	
2249	City of Phoenix	6/30/2017	Proportion	3.3	2.3	(278)	(194)	(84)	(84)	(84)	(26)	0	0	
2249	City of Phoenix	6/30/2016	Proportion	3.7	1.7	(572)	(262)	(155)	(155)	(107)	0	0	0	
2250	City of Gold Beach	6/30/2017	Proportion	3.3	2.3	(35)	(24)	(11)	(11)	(11)	(2)	0	0	
2250	City of Gold Beach	6/30/2016	Proportion	3.7	1.7	(152)	(70)	(41)	(41)	(29)	0	0	0	
2251	City of Rogue River	6/30/2017	Proportion	3.3	2.3	11	8	3	3	3	2	0	0	
2251	City of Rogue River	6/30/2016	Proportion	3.7	1.7	(91)	(41)	(25)	(25)	(16)	0	0	0	
2252	City of Dayton	6/30/2017	Proportion	3.3	2.3	33	23	10	10	10	3	0	0	
2252	City of Dayton	6/30/2016	Proportion	3.7	1.7	12	6	3	3	3	0	0	0	

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2253	Town of Butte Falls	6/30/2017	Proportion	3.3	2.3	(82)	(57)	(25)	(25)	(25)	(7)	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	3.3	2.3	(64)	(45)	(19)	(19)	(19)	(7)	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	3.7	1.7	(68)	(32)	(18)	(18)	(14)	0	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	3.3	2.3	10	7	3	3	3	1	0	0	0
2255	Town of Canyon City	6/30/2016	Proportion	3.7	1.7	3	1	1	1	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	3.3	2.3	13	9	4	4	4	1	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	3.7	1.7	1	1	0	0	1	0	0	0	0
2257	City of Culver	6/30/2017	Proportion	3.3	2.3	(59)	(41)	(18)	(18)	(18)	(5)	0	0	0
2257	City of Culver	6/30/2016	Proportion	3.7	1.7	17	7	5	5	2	0	0	0	0
2258	City of Adair Village	6/30/2017	Proportion	3.3	2.3	(29)	(20)	(9)	(9)	(9)	(2)	0	0	0
2258	City of Adair Village	6/30/2016	Proportion	3.7	1.7	(6)	(2)	(2)	(2)	0	0	0	0	0
2260	City of Riddle	6/30/2017	Proportion	3.3	2.3	(20)	(14)	(6)	(6)	(6)	(2)	0	0	0
2260	City of Riddle	6/30/2016	Proportion	3.7	1.7	(38)	(18)	(10)	(10)	(8)	0	0	0	0
2261	City of Waldport	6/30/2017	Proportion	3.3	2.3	(42)	(29)	(13)	(13)	(13)	(3)	0	0	0
2261	City of Waldport	6/30/2016	Proportion	3.7	1.7	(49)	(23)	(13)	(13)	(10)	0	0	0	0
2262	City of Dufur	6/30/2017	Proportion	3.3	2.3	32	22	10	10	10	2	0	0	0
2262	City of Dufur	6/30/2016	Proportion	3.7	1.7	(81)	(37)	(22)	(22)	(15)	0	0	0	0
2263	City of La Grande	6/30/2017	Proportion	3.3	2.3	169	118	51	51	51	16	0	0	0
2263	City of La Grande	6/30/2016	Proportion	3.7	1.7	(366)	(168)	(99)	(99)	(69)	0	0	0	0
2264	City of Gervais	6/30/2017	Proportion	3.3	2.3	88	61	27	27	27	7	0	0	0
2264	City of Gervais	6/30/2016	Proportion	3.7	1.7	(76)	(34)	(21)	(21)	(13)	0	0	0	0
2265	City of Westfir	6/30/2017	Proportion	3.3	2.3	(33)	(23)	(10)	(10)	(10)	(3)	0	0	0
2265	City of Westfir	6/30/2016	Proportion	3.7	1.7	(26)	(12)	(7)	(7)	(5)	0	0	0	0
2266	City of Irrigon	6/30/2017	Proportion	3.3	2.3	4	3	1	1	1	1	0	0	0
2266	City of Irrigon	6/30/2016	Proportion	3.7	1.7	(11)	(5)	(3)	(3)	0	0	0	0	0
2267	City of Independence	6/30/2017	Proportion	3.3	2.3	(139)	(97)	(42)	(42)	(42)	(13)	0	0	0
2267	City of Independence	6/30/2016	Proportion	3.7	1.7	(166)	(76)	(45)	(45)	(31)	0	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	3.3	2.3	(91)	(63)	(28)	(28)	(28)	(7)	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	3.7	1.7	(127)	(59)	(34)	(34)	(25)	0	0	0	0
2269	City of Durham	6/30/2017	Proportion	3.3	2.3	7	5	2	2	2	1	0	0	0
2269	City of Durham	6/30/2016	Proportion	3.7	1.7	25	11	7	7	4	0	0	0	0
2270	City of Lyons	6/30/2017	Proportion	3.3	2.3	(16)	(11)	(5)	(5)	(5)	(1)	0	0	0
2270	City of Lyons	6/30/2016	Proportion	3.7	1.7	13	5	4	4	1	0	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	3.3	2.3	(113)	(79)	(34)	(34)	(34)	(11)	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	0
2272	City of Aurora	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2272	City of Aurora	6/30/2016	Proportion	3.7	1.7	66	30	18	18	12	0	0	0	0
2273	City of Silverton	6/30/2017	Proportion	3.3	2.3	280	195	85	85	85	25	0	0	0
2273	City of Silverton	6/30/2016	Proportion	3.7	1.7	47	21	13	13	8	0	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	3.3	2.3	72	50	22	22	22	6	0	0	0
2274	City of Gold Hill	6/30/2016	Proportion	3.7	1.7	(214)	(98)	(58)	(58)	(40)	0	0	0	0
2275	City of Toledo	6/30/2017	Proportion	3.3	2.3	103	72	31	31	31	10	0	0	0
2275	City of Toledo	6/30/2016	Proportion	3.7	1.7	(849)	(391)	(229)	(229)	(162)	0	0	0	0
2276	City of Newport	6/30/2017	Proportion	3.3	2.3	(571)	(398)	(173)	(173)	(173)	(52)	0	0	0
2276	City of Newport	6/30/2016	Proportion	3.7	1.7	(66)	(30)	(18)	(18)	(12)	0	0	0	0
2278	City of Springfield	6/30/2017	Proportion	3.3	2.3	2,256	1,572	684	684	684	204	0	0	0
2278	City of Springfield	6/30/2016	Proportion	3.7	1.7	(896)	(412)	(242)	(242)	(170)	0	0	0	0
2279	City of Keizer	6/30/2017	Proportion	3.3	2.3	(306)	(213)	(93)	(93)	(93)	(27)	0	0	0
2279	City of Keizer	6/30/2016	Proportion	3.7	1.7	(1,753)	(805)	(474)	(474)	(331)	0	0	0	0
2280	City of Winston	6/30/2017	Proportion	3.3	2.3	(272)	(190)	(82)	(82)	(82)	(26)	0	0	0
2280	City of Winston	6/30/2016	Proportion	3.7	1.7	(589)	(271)	(159)	(159)	(112)	0	0	0	0
2281	City of Manzanita	6/30/2017	Proportion	3.3	2.3	(192)	(134)	(58)	(58)	(58)	(18)	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	3.7	1.7	(247)	(113)	(67)	(67)	(46)	0	0	0	0
2282	City of Eagle Point	6/30/2017	Proportion	3.3	2.3	9	6	3	3	3	0	0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	3.7	1.7	(55)	(25)	(15)	(15)	(10)	0	0	0	0
2283	City of Maupin	6/30/2017	Proportion	3.3	2.3	22	15	7	7	7	1	0	0	0
2283	City of Maupin	6/30/2016	Proportion	3.7	1.7	(18)	(8)	(5)	(5)	(3)	0	0	0	0
2284	City of Halsey	6/30/2017	Proportion	3.3	2.3	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
2284	City of Halsey	6/30/2016	Proportion	3.7	1.7	(108)	(50)	(29)	(29)	(21)	0	0	0	0
2285	City of Veneta	6/30/2017	Proportion	3.3	2.3	(26)	(18)	(8)	(8)	(8)	(2)	0	0	0
2285	City of Veneta	6/30/2016	Proportion	3.7	1.7	17	7	5	5	2	0	0	0	0
2286	City of Millersburg	6/30/2017	Proportion	3.3	2.3	(221)	(154)	(67)	(67)	(67)	(20)	0	0	0
2286	City of Millersburg	6/30/2016	Proportion	3.7	1.7	(173)	(79)	(47)	(47)	(32)	0	0	0	0
2287	City of King City	6/30/2017	Proportion	3.3	2.3	29	20	9	9	9	2	0	0	0
2287	City of King City	6/30/2016	Proportion	3.7	1.7	(24)	(12)	(6)	(6)	(6)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2288	City of Tualatin	6/30/2017	Proportion	3.3	2.3	(857)	(597)	(260)	(260)	(260)	(77)	0	0	0
2288	City of Tualatin	6/30/2016	Proportion	3.7	1.7	(332)	(152)	(90)	(90)	(62)	0	0	0	0
2290	City of Molalla	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(33)	(11)	0	0	0
2290	City of Molalla	6/30/2016	Proportion	3.7	1.7	15	7	4	4	3	0	0	0	0
2291	City of Florence	6/30/2017	Proportion	3.3	2.3	(311)	(217)	(94)	(94)	(94)	(29)	0	0	0
2291	City of Florence	6/30/2016	Proportion	3.7	1.7	(1,003)	(461)	(271)	(271)	(190)	0	0	0	0
2292	City of North Bend	6/30/2017	Proportion	3.3	2.3	(668)	(466)	(202)	(202)	(202)	(62)	0	0	0
2292	City of North Bend	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2293	City of Lowell	6/30/2017	Proportion	3.3	2.3	(20)	(14)	(6)	(6)	(6)	(2)	0	0	0
2293	City of Lowell	6/30/2016	Proportion	3.7	1.7	127	59	34	34	25	0	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	3.3	2.3	86	60	26	26	26	8	0	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	3.7	1.7	(49)	(23)	(13)	(13)	(10)	0	0	0	0
2295	City of Tigard	6/30/2017	Proportion	3.3	2.3	747	521	226	226	226	69	0	0	0
2295	City of Tigard	6/30/2016	Proportion	3.7	1.7	(1,689)	(777)	(456)	(456)	(321)	0	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	3.3	2.3	(208)	(145)	(63)	(63)	(63)	(19)	0	0	0
2296	City of Happy Valley	6/30/2016	Proportion	3.7	1.7	642	174	174	174	120	0	0	0	0
2297	City of Rainier	6/30/2017	Proportion	3.3	2.3	197	137	60	60	60	17	0	0	0
2297	City of Rainier	6/30/2016	Proportion	3.7	1.7	44	20	12	12	8	0	0	0	0
2298	City of Lincoln City	6/30/2017	Proportion	3.3	2.3	713	497	216	216	216	65	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	3.7	1.7	(473)	(217)	(128)	(128)	(89)	0	0	0	0
2299	City of Dunes City	6/30/2017	Proportion	3.3	2.3	(25)	(17)	(8)	(8)	(8)	(1)	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	3.7	1.7	16	8	4	4	4	0	0	0	0
2300	City of Yachats	6/30/2017	Proportion	3.3	2.3	176	123	53	53	53	17	0	0	0
2300	City of Yachats	6/30/2016	Proportion	3.7	1.7	(80)	(36)	(22)	(22)	(14)	0	0	0	0
2301	City of Moro	6/30/2017	Proportion	3.3	2.3	36	25	11	11	11	3	0	0	0
2301	City of Moro	6/30/2016	Proportion	3.7	1.7	(64)	(30)	(17)	(17)	(13)	0	0	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	3.3	2.3	25	17	8	8	8	1	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	3.7	1.7	(28)	(12)	(8)	(8)	(4)	0	0	0	0
2303	City of Woodburn	6/30/2017	Proportion	3.3	2.3	(222)	(155)	(67)	(67)	(67)	(21)	0	0	0
2303	City of Woodburn	6/30/2016	Proportion	3.7	1.7	(1,485)	(683)	(401)	(401)	(282)	0	0	0	0
2304	City of Gladstone	6/30/2017	Proportion	3.3	2.3	(791)	(551)	(240)	(240)	(240)	(71)	0	0	0
2304	City of Gladstone	6/30/2016	Proportion	3.7	1.7	731	335	198	198	137	0	0	0	0
2305	City of Elkton	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
2305	City of Elkton	6/30/2016	Proportion	3.7	1.7	(2)	0	(1)	0	0	0	0	0	0
2306	City of Imbler	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2306	City of Imbler	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	3.3	2.3	15	10	5	5	5	0	0	0	0
2307	City of Yoncalla	6/30/2016	Proportion	3.7	1.7	75	35	20	20	15	0	0	0	0
2308	City of North Powder	6/30/2017	Proportion	3.3	2.3	10	7	3	3	3	1	0	0	0
2308	City of North Powder	6/30/2016	Proportion	3.7	1.7	25	11	7	7	4	0	0	0	0
2309	City of Gearhart	6/30/2017	Proportion	3.3	2.3	(1,190)	(829)	(361)	(361)	(361)	(107)	0	0	0
2309	City of Gearhart	6/30/2016	Proportion	3.7	1.7	(67)	(31)	(18)	(18)	(13)	0	0	0	0
2501	Port of The Dalles	6/30/2017	Proportion	3.3	2.3	27	19	8	8	8	3	0	0	0
2501	Port of The Dalles	6/30/2016	Proportion	3.7	1.7	(28)	(12)	(8)	(8)	(4)	0	0	0	0
2507	Port of Astoria	6/30/2017	Proportion	3.3	2.3	216	151	65	65	65	21	0	0	0
2507	Port of Astoria	6/30/2016	Proportion	3.7	1.7	21	9	6	6	3	0	0	0	0
2508	Multnomah Drainage	6/30/2017	Proportion	3.3	2.3	(202)	(141)	(61)	(61)	(61)	(19)	0	0	0
2508	Multnomah Drainage	6/30/2016	Proportion	3.7	1.7	491	225	133	133	92	0	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	3.3	2.3	(37)	(26)	(11)	(11)	(11)	(4)	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	3.7	1.7	47	21	13	13	8	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	3.7	1.7	63	29	17	17	12	0	0	0	0
2512	Port of Portland	6/30/2017	Proportion	3.3	2.3	1,926	1,342	584	584	584	174	0	0	0
2512	Port of Portland	6/30/2016	Proportion	3.7	1.7	(8,834)	(4,058)	(2,388)	(2,388)	(1,670)	0	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	3.3	2.3	(822)	(573)	(249)	(249)	(249)	(75)	0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	3.7	1.7	391	179	106	106	73	0	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	3.3	2.3	(9)	(6)	(3)	(3)	(3)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	3.7	1.7	(1,686)	(774)	(456)	(456)	(318)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	3.3	2.3	(320)	(223)	(97)	(97)	(97)	(29)	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Proportion	3.7	1.7	377	173	102	102	71	0	0	0	0
2519	Home Forward	6/30/2017	Proportion	3.3	2.3	619	431	188	188	188	55	0	0	0
2519	Home Forward	6/30/2016	Proportion	3.7	1.7	(3,178)	(1,460)	(859)	(859)	(601)	0	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	3.3	2.3	13,701	9,549	4,152	4,152	4,152	1,245	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	3.7	1.7	62	29	17	17	12	0	0	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(33)	(11)	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	3.7	1.7	1,596	734	431	431	303	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2526	Clatskanie PUD	6/30/2017	Proportion	3.3	2.3	(414)	(289)	(125)	(125)	(125)	(39)	0	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	3.7	1.7	(518)	(238)	(140)	(140)	(98)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	3.3	2.3	205	143	62	62	62	19	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	3.7	1.7	(580)	(266)	(157)	(157)	(109)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	3.3	2.3	(741)	(516)	(225)	(225)	(225)	(66)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	3.7	1.7	(1,375)	(631)	(372)	(372)	(259)	0	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	3.3	2.3	(18)	(13)	(5)	(5)	(5)	(3)	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	3.7	1.7	(23)	(11)	(6)	(6)	(5)	0	0	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	3.3	2.3	762	531	231	231	231	69	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	3.7	1.7	(73)	(33)	(20)	(20)	(13)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	3.7	1.7	(170)	(78)	(46)	(46)	(32)	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	3.3	2.3	16	11	5	5	5	1	0	0	0
2536	Valley View Cemetery	6/30/2016	Proportion	3.7	1.7	5	3	1	1	2	0	0	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	3.3	2.3	212	148	64	64	64	20	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	3.7	1.7	115	53	31	31	22	0	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	3.3	2.3	(91)	(63)	(28)	(28)	(28)	(7)	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	3.7	1.7	188	86	51	51	35	0	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	3.3	2.3	(68)	(47)	(21)	(21)	(21)	(5)	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	3.7	1.7	(34)	(16)	(9)	(9)	(7)	0	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	3.3	2.3	(50)	(35)	(15)	(15)	(15)	(5)	0	0	0
2542	Rainbow Water District	6/30/2016	Proportion	3.7	1.7	(2)	0	(1)	0	0	0	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(105)	(73)	(32)	(32)	(32)	(9)	0	0	0
2544	Santa Clara Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	137	63	37	37	26	0	0	0	0
2545	Council of Governments	6/30/2017	Proportion	3.3	2.3	521	363	158	158	158	47	0	0	0
2545	Council of Governments	6/30/2016	Proportion	3.7	1.7	(1,750)	(804)	(473)	(473)	(331)	0	0	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	3.3	2.3	(168)	(117)	(51)	(51)	(51)	(15)	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	3.7	1.7	(225)	(103)	(61)	(61)	(42)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	3.3	2.3	25	17	8	8	8	1	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	3.3	2.3	(314)	(219)	(95)	(95)	(95)	(29)	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	3.7	1.7	(233)	(107)	(63)	(63)	(44)	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	3.3	2.3	75	52	23	23	23	6	0	0	0
2552	Winston-Dillard Fire District	6/30/2016	Proportion	3.7	1.7	(594)	(272)	(161)	(161)	(111)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	9	6	3	3	3	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	17	11	5	5	6	0	0	0	0
2555	Monroe Fire Department	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2555	Monroe Fire Department	6/30/2016	Proportion	3.7	1.7	17	7	5	5	2	0	0	0	0
2556	Jackson County Fire District 5	6/30/2017	Proportion	3.3	2.3	15	10	5	5	5	0	0	0	0
2556	Jackson County Fire District 5	6/30/2016	Proportion	3.7	1.7	104	48	28	28	20	0	0	0	0
2557	Estacada Fire Department	6/30/2017	Proportion	3.3	2.3	(347)	(242)	(105)	(105)	(105)	(32)	0	0	0
2557	Estacada Fire Department	6/30/2016	Proportion	3.7	1.7	104	48	28	28	20	0	0	0	0
2559	Keizer Fire Department	6/30/2017	Proportion	3.3	2.3	(1,215)	(847)	(368)	(368)	(368)	(111)	0	0	0
2559	Keizer Fire Department	6/30/2016	Proportion	3.7	1.7	(304)	(140)	(82)	(82)	(58)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	217	151	66	66	66	19	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	51	23	14	14	9	0	0	0	0
2562	WyEast Fire District	6/30/2017	Proportion	3.3	2.3	(5)	(3)	(2)	(2)	(2)	0	0	0	0
2562	WyEast Fire District	6/30/2016	Proportion	3.7	1.7	(14)	(6)	(4)	(4)	(2)	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	3.3	2.3	(16)	(11)	(5)	(5)	(5)	(1)	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	3.7	1.7	(56)	(26)	(15)	(15)	(11)	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	3.3	2.3	65	45	20	20	20	5	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	3.7	1.7	34	16	9	9	7	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	118	82	36	36	36	10	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(85)	(39)	(23)	(23)	(16)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	3.3	2.3	(363)	(253)	(110)	(110)	(110)	(33)	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	3.7	1.7	(63)	(29)	(17)	(17)	(12)	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	3.3	2.3	(390)	(272)	(118)	(118)	(118)	(36)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	3.7	1.7	(1,220)	(560)	(330)	(330)	(230)	0	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	3.7	1.7	(291)	(133)	(79)	(79)	(54)	0	0	0	0
2571	Crystal Springs Water District	6/30/2017	Proportion	3.3	2.3	(163)	(114)	(49)	(49)	(49)	(16)	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	3.7	1.7	74	34	20	20	14	0	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	3.3	2.3	166	116	50	50	50	16	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	3.7	1.7	242	112	65	65	47	0	0	0	0
2573	Goshen Fire District	6/30/2017	Proportion	3.3	2.3	(199)	(139)	(60)	(60)	(60)	(19)	0	0	0
2573	Goshen Fire District	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	2.3	90	63	27	27	27	9	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	1.7	112	52	30	30	22	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(224)	(156)	(68)	(68)	(68)	(20)	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	583	267	158	158	109	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(185)	(129)	(56)	(56)	(56)	(17)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(328)	(150)	(89)	(89)	(61)	0	0	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	3.3	2.3	(1,536)	(1,071)	(465)	(465)	(465)	(141)	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	3.7	1.7	(1,288)	(592)	(348)	(348)	(244)	0	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	3.3	2.3	(10)	(7)	(3)	(3)	(3)	(1)	0	0	0
2581	Port of Umatilla	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	3.3	2.3	(67)	(47)	(20)	(20)	(20)	(7)	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	3.3	2.3	(5)	(3)	(2)	(2)	(2)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	3.3	2.3	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	3.7	1.7	143	65	39	39	26	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(246)	(171)	(75)	(75)	(75)	(21)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(187)	(85)	(51)	(51)	(34)	0	0	0	0
2589	West Slope Water District	6/30/2017	Proportion	3.3	2.3	72	50	22	22	22	6	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	3.7	1.7	99	45	27	27	18	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	3.3	2.3	(487)	(346)	(151)	(151)	(151)	(44)	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	3.7	1.7	(908)	(418)	(245)	(245)	(173)	0	0	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	3.3	2.3	(37)	(26)	(11)	(11)	(11)	(4)	0	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	3.7	1.7	(354)	(162)	(96)	(96)	(66)	0	0	0	0
2594	Metro	6/30/2017	Proportion	3.3	2.3	(2,869)	(2,000)	(869)	(869)	(869)	(262)	0	0	0
2594	Metro	6/30/2016	Proportion	3.7	1.7	(4,811)	(2,211)	(1,300)	(1,300)	(911)	0	0	0	0
2595	Canby Fire District	6/30/2017	Proportion	3.3	2.3	(964)	(672)	(292)	(292)	(292)	(88)	0	0	0
2595	Canby Fire District	6/30/2016	Proportion	3.7	1.7	(470)	(216)	(127)	(127)	(89)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	3.3	2.3	(608)	(424)	(184)	(184)	(184)	(56)	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	3.7	1.7	245	113	66	66	47	0	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	3.3	2.3	12	8	4	4	4	0	0	0	0
2597	Mapleton Water District	6/30/2016	Proportion	3.7	1.7	4	2	1	1	1	0	0	0	0
2598	Marion County Housing Authority	6/30/2017	Proportion	3.3	2.3	42	29	13	13	13	3	0	0	0
2598	Marion County Housing Authority	6/30/2016	Proportion	3.7	1.7	(90)	(42)	(24)	(24)	(18)	0	0	0	0
2599	South Suburban Sanitary District	6/30/2017	Proportion	3.3	2.3	35	24	11	11	11	2	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Proportion	3.7	1.7	(144)	(66)	(39)	(39)	(27)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2017	Proportion	3.3	2.3	(30)	(21)	(9)	(9)	(9)	(3)	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	3.7	1.7	(56)	(26)	(15)	(15)	(11)	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	3.7	1.7	(7)	(3)	(2)	(2)	(1)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(32)	(22)	(10)	(10)	(10)	(2)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(159)	(73)	(43)	(43)	(30)	0	0	0	0
2603	Corbett Water District	6/30/2017	Proportion	3.3	2.3	(28)	(20)	(8)	(8)	(8)	(4)	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	3.7	1.7	(84)	(38)	(23)	(23)	(15)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	3.3	2.3	(72)	(50)	(22)	(22)	(22)	(6)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	3.7	1.7	(14)	(6)	(4)	(4)	(2)	0	0	0	0
2605	Scio Fire District	6/30/2017	Proportion	3.3	2.3	162	113	49	49	49	15	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	3.7	1.7	(10)	(4)	(3)	(3)	(1)	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	3.3	2.3	219	153	66	66	66	21	0	0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	3.7	1.7	(131)	(61)	(35)	(35)	(26)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	3.3	2.3	(284)	(198)	(86)	(86)	(86)	(26)	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	3.7	1.7	(41)	(19)	(11)	(11)	(8)	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(20)	(14)	(6)	(6)	(6)	(2)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	12	6	3	3	3	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	3.3	2.3	(37)	(26)	(11)	(11)	(11)	(4)	0	0	0
2610	Turner Fire District	6/30/2016	Proportion	3.7	1.7	59	27	16	16	11	0	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	3.3	2.3	(288)	(201)	(87)	(87)	(87)	(27)	0	0	0
2612	Community Services Consortium	6/30/2016	Proportion	3.7	1.7	216	100	58	58	42	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	3.3	2.3	28	20	8	8	8	4	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	3.7	1.7	31	15	8	8	7	0	0	0	0
2617	Clean Water Services	6/30/2017	Proportion	3.3	2.3	(4,186)	(2,918)	(1,268)	(1,268)	(1,268)	(382)	0	0	0
2617	Clean Water Services	6/30/2016	Proportion	3.7	1.7	(116)	(54)	(31)	(31)	(23)	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	3.3	2.3	40	28	12	12	4	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	3.3	2.3	(116)	(81)	(35)	(35)	(35)	(11)	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	3.7	1.7	433	199	117	117	82	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2623	Evans Valley Fire District 6	6/30/2017	Proportion	3.3	2.3	(12)	(8)	(4)	(4)	(4)	(4)	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	3.7	1.7	(7)	(3)	(2)	(2)	(1)	0	0	0	0
2624	Klamath Vector Control	6/30/2017	Proportion	3.3	2.3	(19)	(13)	(6)	(6)	(6)	(1)	0	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	3.7	1.7	5	3	1	1	2	0	0	0	0
2625	Port of Newport	6/30/2017	Proportion	3.3	2.3	262	183	79	79	79	25	0	0	0
2625	Port of Newport	6/30/2016	Proportion	3.7	1.7	(52)	(24)	(14)	(14)	(10)	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	3.3	2.3	(409)	(285)	(124)	(124)	(124)	(37)	0	0	0
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	3.7	1.7	(1,071)	(493)	(289)	(289)	(204)	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	3.3	2.3	(374)	(261)	(113)	(113)	(113)	(35)	0	0	0
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	3.7	1.7	(21)	(9)	(6)	(6)	(3)	0	0	0	0
2630	Sheridan Fire District	6/30/2017	Proportion	3.3	2.3	167	116	51	51	51	14	0	0	0
2630	Sheridan Fire District	6/30/2016	Proportion	3.7	1.7	14	6	4	4	2	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	3.3	2.3	(5)	(3)	(2)	(2)	(2)	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	3.7	1.7	12	6	3	3	3	0	0	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	3.3	2.3	(404)	(282)	(122)	(122)	(122)	(38)	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	3.7	1.7	(138)	(64)	(37)	(37)	(27)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	3.3	2.3	(217)	(151)	(66)	(66)	(66)	(19)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	3.7	1.7	(186)	(86)	(50)	(50)	(36)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(33)	(11)	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	3.7	1.7	154	70	42	42	28	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	3.3	2.3	170	118	52	52	52	14	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	3.7	1.7	(13)	(5)	(4)	(4)	(1)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(104)	(72)	(32)	(32)	(32)	(8)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(22)	(10)	(6)	(6)	(4)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	3.3	2.3	3	2	1	1	1	0	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0
2644	Lakeside Water District	6/30/2017	Proportion	3.3	2.3	(66)	(46)	(20)	(20)	(20)	(6)	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	3.7	1.7	11	5	3	3	2	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(498)	(347)	(151)	(151)	(151)	(45)	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	20	10	5	5	5	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	319	222	97	97	97	28	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	260	120	70	70	50	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(74)	(52)	(22)	(22)	(22)	(8)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	161	73	44	44	29	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	193	135	58	58	58	19	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(160)	(74)	(43)	(43)	(31)	0	0	0	0
2649	Colton Fire Department	6/30/2017	Proportion	3.3	2.3	37	26	11	11	11	4	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	3.7	1.7	(106)	(48)	(29)	(29)	(19)	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2650	Pleasant Hill Fire Department	6/30/2016	Proportion	3.7	1.7	(3)	(1)	(1)	(1)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(3)	(2)	(1)	(1)	(1)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(28)	(12)	(8)	(8)	(4)	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	3.3	2.3	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	3.7	1.7	(712)	(328)	(192)	(192)	(136)	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	3.3	2.3	(70)	(49)	(21)	(21)	(21)	(7)	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	3.7	1.7	(139)	(63)	(38)	(38)	(25)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	3.3	2.3	(1,157)	(806)	(351)	(351)	(351)	(104)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	3.7	1.7	1,145	527	309	309	218	0	0	0	0
2659	Silverton Fire District	6/30/2017	Proportion	3.3	2.3	(50)	(35)	(15)	(15)	(15)	(5)	0	0	0
2659	Silverton Fire District	6/30/2016	Proportion	3.7	1.7	(67)	(31)	(18)	(18)	(13)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	3.3	2.3	(4,140)	(2,885)	(1,255)	(1,255)	(1,255)	(375)	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	3.7	1.7	7,596	3,490	2,053	2,053	1,437	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	3.3	2.3	368	256	112	112	112	32	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	3.7	1.7	(75)	(35)	(20)	(20)	(15)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	3.3	2.3	(180)	(125)	(55)	(55)	(55)	(15)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	3.7	1.7	(233)	(107)	(63)	(63)	(44)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	3.3	2.3	232	162	70	70	70	22	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	3.7	1.7	(42)	(20)	(11)	(11)	(9)	0	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Proportion	3.3	2.3	80	56	24	24	24	8	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Proportion	3.7	1.7	(349)	(161)	(94)	(94)	(67)	0	0	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	3.7	1.7	253	117	68	68	49	0	0	0	0
2673	Port Orford Library	6/30/2017	Proportion	3.3	2.3	12	8	4	4	4	0	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	3.7	1.7	30	14	8	8	6	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	3.3	2.3	(45)	(31)	(14)	(14)	(14)	(3)	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	3.7	1.7	73	33	20	20	13	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2675	Salmon Harbor-Douglas County	6/30/2017	Proportion	3.3	2.3	(35)	(24)	(11)	(11)	(11)	(2)	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	3.7	1.7	163	75	44	44	31	0	0	0	0
2676	Woodburn Fire District	6/30/2017	Proportion	3.3	2.3	(243)	(169)	(74)	(74)	(74)	(21)	0	0	0
2676	Woodburn Fire District	6/30/2016	Proportion	3.7	1.7	(244)	(112)	(66)	(66)	(46)	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	3.3	2.3	(57)	(40)	(17)	(17)	(17)	(6)	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	3.7	1.7	128	58	35	35	23	0	0	0	0
2679	Columbia River Public Utility District	6/30/2017	Proportion	3.3	2.3	(1,206)	(841)	(365)	(365)	(365)	(111)	0	0	0
2679	Columbia River Public Utility District	6/30/2016	Proportion	3.7	1.7	(2,377)	(1,093)	(642)	(642)	(451)	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(28)	(20)	(8)	(8)	(8)	(4)	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(5)	(3)	(1)	(1)	(2)	0	0	0	0
2684	Parkdale Fire District	6/30/2017	Proportion	3.3	2.3	25	17	8	8	8	1	0	0	0
2684	Parkdale Fire District	6/30/2016	Proportion	3.7	1.7	13	5	4	4	1	0	0	0	0
2685	Oregon Community College Association	6/30/2017	Proportion	3.3	2.3	169	118	51	51	51	16	0	0	0
2685	Oregon Community College Association	6/30/2016	Proportion	3.7	1.7	(107)	(49)	(29)	(29)	(20)	0	0	0	0
2686	Weston Cemetery	6/30/2017	Proportion	3.3	2.3	(25)	(17)	(8)	(8)	(8)	(1)	0	0	0
2686	Weston Cemetery	6/30/2016	Proportion	3.7	1.7	(37)	(17)	(10)	(10)	(7)	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	3.3	2.3	(227)	(158)	(69)	(69)	(69)	(20)	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	3.7	1.7	25	11	7	7	4	0	0	0	0
2688	Polk County Fire District 1	6/30/2017	Proportion	3.3	2.3	(464)	(323)	(141)	(141)	(141)	(41)	0	0	0
2688	Polk County Fire District 1	6/30/2016	Proportion	3.7	1.7	(482)	(222)	(130)	(130)	(92)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	3.3	2.3	(31)	(22)	(9)	(9)	(9)	(4)	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	3.7	1.7	(85)	(39)	(23)	(23)	(16)	0	0	0	0
2692	Siuslaw Public Library	6/30/2017	Proportion	3.3	2.3	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2692	Siuslaw Public Library	6/30/2016	Proportion	3.7	1.7	(50)	(22)	(14)	(14)	(8)	0	0	0	0
2693	City-County Insurance Services	6/30/2017	Proportion	3.3	2.3	(14,037)	(9,783)	(4,254)	(4,254)	(4,254)	(1,275)	0	0	0
2693	City-County Insurance Services	6/30/2016	Proportion	3.7	1.7	272	125	73	73	52	0	0	0	0
2694	Philomath Fire Department	6/30/2017	Proportion	3.3	2.3	(217)	(151)	(66)	(66)	(66)	(19)	0	0	0
2694	Philomath Fire Department	6/30/2016	Proportion	3.7	1.7	246	114	66	66	48	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	3.3	2.3	245	171	74	74	74	23	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	3.7	1.7	(677)	(311)	(183)	(183)	(128)	0	0	0	0
2696	Slayton Fire District	6/30/2017	Proportion	3.3	2.3	(30)	(21)	(9)	(9)	(9)	(3)	0	0	0
2696	Slayton Fire District	6/30/2016	Proportion	3.7	1.7	(177)	(81)	(48)	(48)	(33)	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(127)	(59)	(34)	(34)	(25)	0	0	0	0
2699	Chetco Library Board	6/30/2017	Proportion	3.3	2.3	11	8	3	3	3	2	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	3.7	1.7	(32)	(14)	(9)	(9)	(5)	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(162)	(113)	(49)	(49)	(49)	(15)	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	119	55	32	32	23	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(266)	(185)	(81)	(81)	(81)	(23)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(77)	(35)	(21)	(21)	(14)	0	0	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	3.3	2.3	(166)	(116)	(50)	(50)	(50)	(16)	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	3.7	1.7	138	64	37	37	27	0	0	0	0
2705	Lebanon Fire District	6/30/2017	Proportion	3.3	2.3	(645)	(450)	(195)	(195)	(195)	(60)	0	0	0
2705	Lebanon Fire District	6/30/2016	Proportion	3.7	1.7	(718)	(330)	(194)	(194)	(136)	0	0	0	0
2707	Clatskanie Library	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2707	Clatskanie Library	6/30/2016	Proportion	3.7	1.7	16	8	4	4	4	0	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	3.7	1.7	(67)	(31)	(18)	(18)	(13)	0	0	0	0
2712	Jefferson County EMS	6/30/2017	Proportion	3.3	2.3	19	13	6	6	6	1	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	3.7	1.7	143	65	39	39	26	0	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	3.3	2.3	243	169	74	74	74	21	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	3.7	1.7	(259)	(119)	(70)	(70)	(49)	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	3.3	2.3	3	2	1	1	1	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	3.7	1.7	(48)	(22)	(13)	(13)	(9)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	3.3	2.3	85	59	26	26	26	7	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	3.7	1.7	(1,331)	(611)	(360)	(360)	(251)	0	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	3.3	2.3	(12)	(8)	(4)	(4)	(4)	0	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	3.7	1.7	(33)	(15)	(9)	(9)	(6)	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	3.3	2.3	(9)	(6)	(3)	(3)	(3)	0	0	0	0
2717	Ice Fountain Water District	6/30/2016	Proportion	3.7	1.7	19	9	5	5	4	0	0	0	0
2718	Curry Library	6/30/2017	Proportion	3.3	2.3	3	2	1	1	1	0	0	0	0
2718	Curry Library	6/30/2016	Proportion	3.7	1.7	8	4	2	2	2	0	0	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	3.7	1.7	148	68	40	40	28	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2722	Tillamook 9-1-1	6/30/2017	Proportion	3.3	2.3	(62)	(43)	(19)	(19)	(19)	(5)	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	3.7	1.7	(15)	(7)	(4)	(4)	(3)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	3.3	2.3	(92)	(64)	(28)	(28)	(8)	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	3.7	1.7	75	35	20	20	15	0	0	0	0
2725	West Valley Fire District	6/30/2017	Proportion	3.3	2.3	(144)	(100)	(44)	(44)	(44)	(12)	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	3.7	1.7	(134)	(62)	(36)	(36)	(26)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Proportion	3.3	2.3	7	5	2	2	2	1	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	3.7	1.7	138	64	37	37	27	0	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	3.3	2.3	(32)	(22)	(10)	(10)	(10)	(2)	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	3.7	1.7	(140)	(64)	(38)	(38)	(26)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	3.3	2.3	(227)	(158)	(69)	(69)	(69)	(20)	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Proportion	3.7	1.7	(4,858)	(2,232)	(1,313)	(1,313)	(919)	0	0	0	0
2731	Canby Utility Board	6/30/2017	Proportion	3.3	2.3	(142)	(99)	(43)	(43)	(43)	(13)	0	0	0
2731	Canby Utility Board	6/30/2016	Proportion	3.7	1.7	(233)	(107)	(63)	(63)	(44)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	3.3	2.3	120	84	36	36	36	12	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	3.7	1.7	(29)	(13)	(8)	(8)	(5)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2017	Proportion	3.3	2.3	12	8	4	4	4	0	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	3.7	1.7	(73)	(33)	(20)	(20)	(13)	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Proportion	3.3	2.3	(12)	(8)	(4)	(4)	(4)	0	0	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	3.7	1.7	(37)	(17)	(10)	(10)	(7)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(276)	(192)	(84)	(84)	(84)	(24)	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	347	159	94	94	65	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	3.3	2.3	(75)	(52)	(23)	(23)	(23)	(6)	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	3.7	1.7	(122)	(56)	(33)	(33)	(23)	0	0	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	3.3	2.3	108	75	33	33	33	9	0	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	3.7	1.7	155	71	42	42	29	0	0	0	0
2742	Amity Fire District	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2742	Amity Fire District	6/30/2016	Proportion	3.7	1.7	(17)	(7)	(5)	(5)	(2)	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	3.3	2.3	79	55	24	24	24	7	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	3.7	1.7	34	16	9	9	7	0	0	0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	3.3	2.3	(4,049)	(2,822)	(1,227)	(1,227)	(1,227)	(368)	0	0	0
2745	Clackamas County Fire District	6/30/2016	Proportion	3.7	1.7	(1,553)	(713)	(420)	(420)	(293)	0	0	0	0
2747	Salem Housing Authority	6/30/2017	Proportion	3.3	2.3	167	116	51	51	51	14	0	0	0
2747	Salem Housing Authority	6/30/2016	Proportion	3.7	1.7	192	88	52	52	36	0	0	0	0
2749	Black Butte Ranch Police	6/30/2017	Proportion	3.3	2.3	(38)	(26)	(12)	(12)	(12)	(2)	0	0	0
2749	Black Butte Ranch Police	6/30/2016	Proportion	3.7	1.7	(34)	(16)	(9)	(9)	(7)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	8	6	2	2	2	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	18	8	5	5	3	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	3.3	2.3	114	79	35	35	35	9	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	3.7	1.7	(312)	(144)	(84)	(84)	(60)	0	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	3.3	2.3	(451)	(314)	(137)	(137)	(137)	(40)	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	0
2757	City of Stayton	6/30/2017	Proportion	3.3	2.3	180	125	55	55	55	15	0	0	0
2757	City of Stayton	6/30/2016	Proportion	3.7	1.7	(92)	(42)	(25)	(25)	(17)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	3.3	2.3	(71)	(49)	(22)	(22)	(22)	(5)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	3.7	1.7	42	20	11	11	9	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(18)	(13)	(5)	(5)	(5)	(3)	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(6)	(2)	(2)	(2)	0	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	3.3	2.3	105	73	32	32	32	9	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	3.7	1.7	(285)	(131)	(77)	(77)	(54)	0	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	3.3	2.3	(194)	(135)	(59)	(59)	(59)	(17)	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	3.7	1.7	(138)	(64)	(37)	(37)	(27)	0	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	3.3	2.3	15	10	5	5	5	0	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	3.7	1.7	(41)	(19)	(11)	(11)	(8)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	3.3	2.3	80	56	24	24	24	8	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	3.7	1.7	(98)	(46)	(26)	(26)	(20)	0	0	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	3.3	2.3	179	125	54	54	54	17	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	3.7	1.7	(78)	(36)	(21)	(21)	(15)	0	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	3.3	2.3	(70)	(49)	(21)	(21)	(21)	(7)	0	0	0
2768	Lake County Library District	6/30/2016	Proportion	3.7	1.7	15	7	4	4	3	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	3.3	2.3	(72)	(50)	(22)	(22)	(22)	(6)	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	3.7	1.7	(106)	(48)	(29)	(29)	(19)	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	3.3	2.3	(35)	(24)	(11)	(11)	(11)	(2)	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	3.7	1.7	(45)	(21)	(12)	(12)	(9)	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	3.3	2.3	(704)	(491)	(213)	(213)	(213)	(65)	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	3.7	1.7	14	6	4	4	2	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 Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2774	Oregon Trail Library District	6/30/2017	Proportion	3.3	2.3	(91)	(63)	(28)	(28)	(28)	(7)	0	0	0
2774	Oregon Trail Library District	6/30/2016	Proportion	3.7	1.7	62	28	17	17	11	0	0	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2777	City of Newberg	6/30/2017	Proportion	3.3	2.3	(922)	(643)	(279)	(279)	(279)	(85)	0	0	0
2777	City of Newberg	6/30/2016	Proportion	3.7	1.7	(7,179)	(3,299)	(1,940)	(1,940)	(1,359)	0	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	3.3	2.3	(38)	(26)	(12)	(12)	(12)	(2)	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(15)	(10)	(5)	(5)	(5)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(14)	(6)	(4)	(4)	(2)	0	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	3.3	2.3	42	29	13	13	13	3	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	3.7	1.7	(3)	(1)	(1)	(1)	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	3.3	2.3	(68)	(47)	(21)	(21)	(21)	(5)	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	3.7	1.7	128	58	35	35	23	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	56	39	17	17	17	5	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(1)	(1)	0	(1)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	3.3	2.3	(16)	(11)	(5)	(5)	(5)	(1)	0	0	0
2783	Tillamook Fire District	6/30/2016	Proportion	3.7	1.7	(45)	(21)	(12)	(12)	(9)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	3.3	2.3	(71)	(49)	(22)	(22)	(22)	(5)	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	3.7	1.7	(31)	(15)	(8)	(8)	(7)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	3.3	2.3	(44)	(31)	(13)	(13)	(13)	(5)	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	3.7	1.7	20	10	5	5	5	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(84)	(59)	(25)	(25)	(25)	(9)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	75	35	20	20	15	0	0	0	0
2788	Port of Hood River	6/30/2017	Proportion	3.3	2.3	0	0	0	0	0	0	0	0	0
2788	Port of Hood River	6/30/2016	Proportion	3.7	1.7	(93)	(43)	(25)	(25)	(18)	0	0	0	0
2789	Farmers Irrigation District	6/30/2017	Proportion	3.3	2.3	(13)	(9)	(4)	(4)	(4)	(1)	0	0	0
2789	Farmers Irrigation District	6/30/2016	Proportion	3.7	1.7	(241)	(111)	(65)	(65)	(46)	0	0	0	0
2790	Silver Falls Library District	6/30/2017	Proportion	3.3	2.3	61	43	18	18	18	7	0	0	0
2790	Silver Falls Library District	6/30/2016	Proportion	3.7	1.7	109	51	29	29	22	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	3.3	2.3	82	57	25	25	25	7	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	3.7	1.7	(79)	(37)	(21)	(21)	(16)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	3.3	2.3	(1,032)	(719)	(313)	(313)	(313)	(93)	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	3.7	1.7	(567)	(261)	(153)	(153)	(108)	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	3.3	2.3	(417)	(291)	(126)	(126)	(126)	(39)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	3.7	1.7	(35)	(17)	(9)	(9)	(8)	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(11)	(5)	(3)	(3)	(2)	0	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	3.3	2.3	(46)	(32)	(14)	(14)	(14)	(4)	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	3.7	1.7	84	38	23	23	15	0	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	3.3	2.3	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
2798	Fairview Water District	6/30/2016	Proportion	3.7	1.7	(17)	(7)	(5)	(5)	(2)	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	3.3	2.3	(8)	(6)	(2)	(2)	(2)	(2)	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	3.7	1.7	(10)	(4)	(3)	(3)	(1)	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(215)	(150)	(65)	(65)	(65)	(20)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(5)	(3)	(1)	(1)	(2)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2017	Proportion	3.3	2.3	(15)	(10)	(5)	(5)	(5)	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2016	Proportion	3.7	1.7	40	18	11	11	7	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	72	50	22	22	22	6	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(4)	(2)	(1)	(1)	(1)	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	179	125	54	54	54	17	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(45)	(21)	(12)	(12)	(9)	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	3.3	2.3	85	59	26	26	26	7	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	3.3	2.3	(2)	(1)	(1)	(1)	(1)	0	0	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	3.7	1.7	(1)	(1)	0	0	(1)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	3.3	2.3	(39)	(27)	(12)	(12)	(12)	(3)	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	3.7	1.7	(5)	(3)	(1)	(1)	(2)	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	3.3	2.3	133	93	40	40	40	13	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	3.7	1.7	1,053	483	285	285	198	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	3.3	2.3	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
2816	Odell Sanitary District	6/30/2016	Proportion	3.7	1.7	(16)	(8)	(4)	(4)	(4)	0	0	0	0
2817	Wickiup Water District	6/30/2017	Proportion	3.3	2.3	32	22	10	10	10	2	0	0	0
2817	Wickiup Water District	6/30/2016	Proportion	3.7	1.7	(19)	(9)	(5)	(5)	(4)	0	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	3.7	1.7	10	4	3	3	1	0	0	0	0

Exhibit F

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2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	3.3	2.3	(28)	(20)	(8)	(8)	(8)	(4)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	3.7	1.7	3	1	1	1	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	3.3	2.3	(331)	(231)	(100)	(100)	(100)	(31)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	3.7	1.7	(494)	(226)	(134)	(134)	(92)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	3.3	2.3	148	103	45	45	45	13	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	3.7	1.7	59	27	16	16	11	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	3.3	2.3	(9)	(6)	(3)	(3)	(3)	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	3.7	1.7	(20)	(10)	(5)	(5)	(5)	0	0	0	0
2823	Lyons Fire District	6/30/2017	Proportion	3.3	2.3	(50)	(35)	(15)	(15)	(15)	(5)	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	3.7	1.7	(40)	(18)	(11)	(11)	(7)	0	0	0	0
2824	Gilde Fire Department	6/30/2017	Proportion	3.3	2.3	(51)	(36)	(15)	(15)	(15)	(6)	0	0	0
2824	Gilde Fire Department	6/30/2016	Proportion	3.7	1.7	14	6	4	4	2	0	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	3.3	2.3	(142)	(99)	(43)	(43)	(43)	(13)	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	3.7	1.7	(1,301)	(597)	(352)	(352)	(245)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	3.3	2.3	16	11	5	5	5	1	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	3.7	1.7	(26)	(12)	(7)	(7)	(5)	0	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	3.3	2.3	50	35	15	15	15	5	0	0	0
2828	Deschutes Public Library District	6/30/2016	Proportion	3.7	1.7	(579)	(267)	(156)	(156)	(111)	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	119	83	36	36	36	11	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	119	55	32	32	23	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	60	42	18	18	18	6	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(47)	(21)	(13)	(13)	(8)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(240)	(167)	(73)	(73)	(73)	(21)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(45)	(21)	(12)	(12)	(9)	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	49	34	15	15	15	4	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	185	85	50	50	35	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	3.3	2.3	(66)	(46)	(20)	(20)	(20)	(6)	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	3.7	1.7	(48)	(22)	(13)	(13)	(9)	0	0	0	0
2837	NORCOM	6/30/2017	Proportion	3.3	2.3	(96)	(67)	(29)	(29)	(29)	(9)	0	0	0
2837	NORCOM	6/30/2016	Proportion	3.7	1.7	(188)	(86)	(51)	(51)	(35)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	3.7	1.7	(2)	0	(1)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	3.7	1.7	0	0	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(81)	(56)	(25)	(25)	(25)	(6)	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	45	21	12	12	9	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	3.3	2.3	14	10	4	4	4	2	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	3.7	1.7	46	22	12	12	10	0	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	3.3	2.3	(486)	(339)	(147)	(147)	(147)	(45)	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Proportion	3.7	1.7	(374)	(172)	(101)	(101)	(71)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(104)	(72)	(32)	(32)	(32)	(8)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(90)	(42)	(24)	(24)	(18)	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	3.3	2.3	(133)	(93)	(40)	(40)	(40)	(13)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	3.7	1.7	5	3	1	1	2	0	0	0	0
2845	Sunrise Water Authority	6/30/2017	Proportion	3.3	2.3	(83)	(58)	(25)	(25)	(25)	(8)	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	3.7	1.7	749	345	202	202	143	0	0	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	3.3	2.3	8	6	2	2	2	2	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	3.7	1.7	20	10	5	5	5	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	3.3	2.3	(119)	(83)	(36)	(36)	(36)	(11)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	3.7	1.7	(250)	(114)	(68)	(68)	(46)	0	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Proportion	3.3	2.3	(24)	(17)	(7)	(7)	(7)	(3)	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	3.7	1.7	37	17	10	10	7	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	3.3	2.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	3.7	1.7	(22)	(10)	(6)	(6)	(4)	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	13	9	4	4	4	1	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(34)	(16)	(9)	(9)	(7)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	3.3	2.3	28	20	8	8	8	4	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	3.7	1.7	(20)	(10)	(5)	(5)	(5)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(17)	(7)	(5)	(5)	(2)	0	0	0	0
2855	Harney Hospital	6/30/2017	Proportion	3.3	2.3	(299)	(208)	(91)	(91)	(91)	(26)	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	3.7	1.7	(882)	(406)	(238)	(238)	(168)	0	0	0	0
2857	Sunriver Service District	6/30/2017	Proportion	3.3	2.3	(245)	(171)	(74)	(74)	(74)	(23)	0	0	0
2857	Sunriver Service District	6/30/2016	Proportion	3.7	1.7	(522)	(240)	(141)	(141)	(99)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	3.3	2.3	(38)	(26)	(12)	(12)	(12)	(2)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	3.7	1.7	(120)	(56)	(32)	(32)	(24)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	3.3	2.3	(746)	(520)	(226)	(226)	(226)	(68)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	3.7	1.7	(169)	(77)	(46)	(46)	(31)	0	0	0	0
2860	Coos County Airport District	6/30/2017	Proportion	3.3	2.3	10	7	3	3	3	1	0	0	0
2860	Coos County Airport District	6/30/2016	Proportion	3.7	1.7	0	0	0	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	3.3	2.3	6	4	2	2	2	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	3.7	1.7	2	0	1	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	3.3	2.3	(13)	(9)	(4)	(4)	(4)	(1)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	3.7	1.7	(40)	(18)	(11)	(11)	(7)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(33)	(11)	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	3.7	1.7	9	5	2	2	3	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	3.3	2.3	(142)	(99)	(43)	(43)	(43)	(13)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	3.7	1.7	34	16	9	9	7	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	3.3	2.3	(92)	(64)	(28)	(28)	(28)	(8)	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	3.7	1.7	(12)	(6)	(3)	(3)	(3)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	3.3	2.3	(38)	(26)	(12)	(12)	(12)	(2)	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	3.7	1.7	(15)	(7)	(4)	(4)	(3)	0	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	3.3	2.3	(6)	(4)	(2)	(2)	(2)	0	0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	3.7	1.7	(7)	(3)	(2)	(2)	(1)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	3.3	2.3	40	28	12	12	12	4	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	3.7	1.7	(26)	(12)	(7)	(7)	(5)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	3.3	2.3	45	31	14	14	14	3	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	3.7	1.7	(132)	(60)	(36)	(36)	(24)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	3.3	2.3	(211)	(147)	(64)	(64)	(64)	(19)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	3.7	1.7	(739)	(339)	(200)	(200)	(139)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Proportion	3.3	2.3	3	2	1	1	1	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2016	Proportion	3.7	1.7	(1)	(1)	0	0	(1)	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	11	8	3	3	3	2	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(25)	(11)	(7)	(7)	(4)	0	0	0	0
2880	Oregon Health & Science University	6/30/2017	Proportion	3.3	2.3	44,283	30,864	13,419	13,419	13,419	4,026	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	3.7	1.7	(37,456)	(17,210)	(10,123)	(10,123)	(7,087)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	3.3	2.3	15	10	5	5	5	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	3.7	1.7	0	0	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	3.3	2.3	(906)	(631)	(275)	(275)	(275)	(81)	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	3.7	1.7	268	124	72	72	52	0	0	0	0
2884	North Central Public Health District	6/30/2017	Proportion	3.3	2.3	(116)	(81)	(35)	(35)	(35)	(11)	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	3.7	1.7	178	82	48	48	34	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	42	29	13	13	13	3	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	(14)	(6)	(4)	(4)	(2)	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	3.3	2.3	(313)	(218)	(95)	(95)	(95)	(28)	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	3.7	1.7	456	210	123	123	87	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	3.3	2.3	(605)	(422)	(183)	(183)	(183)	(56)	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	3.7	1.7	(129)	(59)	(35)	(35)	(24)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	3.3	2.3	(646)	(381)	(165)	(165)	(165)	(51)	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	3.7	1.7	(1,006)	(462)	(272)	(272)	(190)	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	3.3	2.3	(623)	(434)	(189)	(189)	(189)	(56)	0	0	0
2900	Clatsop Community College	6/30/2017	Proportion	3.3	2.3	(384)	(268)	(116)	(116)	(116)	(36)	0	0	0
2900	Clatsop Community College	6/30/2016	Proportion	3.7	1.7	(1,093)	(503)	(295)	(295)	(208)	0	0	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	3.3	2.3	(820)	(572)	(248)	(248)	(248)	(76)	0	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	3.7	1.7	(673)	(309)	(182)	(182)	(127)	0	0	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	3.3	2.3	1,163	811	352	352	352	107	0	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	3.7	1.7	(2,539)	(1,167)	(686)	(686)	(481)	0	0	0	0
2903	Umpqua Community College	6/30/2017	Proportion	3.3	2.3	1,338	933	405	405	405	123	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	3.7	1.7	(951)	(437)	(257)	(257)	(180)	0	0	0	0
2904	Lane Community College	6/30/2017	Proportion	3.3	2.3	4,767	3,322	1,445	1,445	1,445	432	0	0	0
2904	Lane Community College	6/30/2016	Proportion	3.7	1.7	(8,117)	(3,729)	(2,194)	(2,194)	(1,535)	0	0	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	3.3	2.3	(3,445)	(2,401)	(1,044)	(1,044)	(1,044)	(313)	0	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	3.7	1.7	2,149	987	581	581	406	0	0	0	0
2906	Klamath Community College	6/30/2017	Proportion	3.3	2.3	(1,209)	(843)	(366)	(366)	(366)	(111)	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	3.7	1.7	514	236	139	139	97	0	0	0	0
2908	Clackamas Community College	6/30/2017	Proportion	3.3	2.3	(2,237)	(1,559)	(678)	(678)	(678)	(203)	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	3.7	1.7	24	12	6	6	6	0	0	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	3.3	2.3	(1,170)	(815)	(355)	(355)	(355)	(105)	0	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	3.7	1.7	(1,697)	(779)	(459)	(459)	(320)	0	0	0	0
2918	Portland Community College	6/30/2017	Proportion	3.3	2.3	6,497	4,528	1,969	1,969	1,969	590	0	0	0
2918	Portland Community College	6/30/2016	Proportion	3.7	1.7	(9,827)	(4,515)	(2,656)	(2,656)	(1,859)	0	0	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	3.3	2.3	(1,482)	(1,033)	(449)	(449)	(449)	(135)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2919	Chemeketa Community College	6/30/2016	Proportion	3.7	1.7	(3,336)	(1,532)	(902)	(902)	(630)	0	0	0	0
2922	Rogue Community College	6/30/2017	Proportion	3.3	2.3	987	1,416	429	429	429	129	0	0	0
2922	Rogue Community College	6/30/2016	Proportion	3.7	1.7	(1,976)	(908)	(534)	(534)	(374)	0	0	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	3.3	2.3	(1,221)	(851)	(370)	(370)	(370)	(111)	0	0	0
2995	Oregon Coast Community College	6/30/2016	Proportion	3.7	1.7	239	109	65	65	44	0	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Proportion	3.3	2.3	605	422	183	183	183	56	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	3.7	1.7	(6)	(2)	(2)	(2)	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	3.3	2.3	(288)	(201)	(87)	(87)	(87)	(27)	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	3.7	1.7	108	50	29	29	21	0	0	0	0
2998	Southwestern Community College	6/30/2017	Proportion	3.3	2.3	1,892	1,319	573	573	573	173	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	3.7	1.7	(897)	(413)	(242)	(242)	(171)	0	0	0	0
2999	Central Oregon Community College	6/30/2017	Proportion	3.3	2.3	(1,353)	(943)	(410)	(410)	(410)	(123)	0	0	0
2999	Central Oregon Community College	6/30/2016	Proportion	3.7	1.7	(3,808)	(1,750)	(1,029)	(1,029)	(721)	0	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	3.3	2.3	(751)	(523)	(228)	(228)	(67)	0	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	3.7	1.7	(367)	(169)	(99)	(99)	(70)	0	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	3.3	2.3	(236)	(164)	(72)	(72)	(20)	0	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	3.7	1.7	101	47	27	27	20	0	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	3.3	2.3	346	241	105	105	105	31	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	3.7	1.7	(136)	(62)	(37)	(37)	(25)	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2017	Proportion	3.3	2.3	222	155	67	67	67	21	0	0	0
3027	Pine-Eagle School District 61	6/30/2016	Proportion	3.7	1.7	110	50	30	30	20	0	0	0	0
3037	Alsea School	6/30/2017	Proportion	3.3	2.3	31	22	9	9	9	4	0	0	0
3037	Alsea School	6/30/2016	Proportion	3.7	1.7	78	36	21	21	15	0	0	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	3.3	2.3	(1,004)	(700)	(304)	(304)	(304)	(92)	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	3.7	1.7	(1,888)	(868)	(510)	(510)	(358)	0	0	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	3.3	2.3	(1,167)	(813)	(354)	(354)	(354)	(105)	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	3.7	1.7	279	129	75	75	54	0	0	0	0
3075	West Linn School District	6/30/2017	Proportion	3.3	2.3	4,159	2,899	1,260	1,260	1,260	379	0	0	0
3075	West Linn School District	6/30/2016	Proportion	3.7	1.7	13,393	6,153	3,620	3,620	2,533	0	0	0	0
3116	Colton School District 53	6/30/2017	Proportion	3.3	2.3	(352)	(245)	(107)	(107)	(107)	(31)	0	0	0
3116	Colton School District 53	6/30/2016	Proportion	3.7	1.7	(206)	(94)	(56)	(56)	(38)	0	0	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	3.3	2.3	424	296	128	128	128	40	0	0	0
3122	Oregon City School District 62	6/30/2016	Proportion	3.7	1.7	(4,003)	(1,839)	(1,082)	(1,082)	(757)	0	0	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	3.3	2.3	(2,627)	(1,831)	(796)	(796)	(796)	(239)	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	3.7	1.7	(2,503)	(1,151)	(676)	(676)	(475)	0	0	0	0
3179	Clatsop County School District 1C	6/30/2017	Proportion	3.3	2.3	(505)	(352)	(153)	(153)	(153)	(46)	0	0	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	3.7	1.7	(408)	(188)	(110)	(110)	(78)	0	0	0	0
3186	Jewell School District 8	6/30/2017	Proportion	3.3	2.3	(433)	(302)	(131)	(131)	(131)	(40)	0	0	0
3186	Jewell School District 8	6/30/2016	Proportion	3.7	1.7	(177)	(81)	(48)	(48)	(33)	0	0	0	0
3187	Seaside Schools	6/30/2017	Proportion	3.3	2.3	(297)	(207)	(90)	(90)	(90)	(27)	0	0	0
3187	Seaside Schools	6/30/2016	Proportion	3.7	1.7	(287)	(131)	(78)	(78)	(53)	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2017	Proportion	3.3	2.3	(1,093)	(762)	(331)	(331)	(331)	(100)	0	0	0
3195	Warrenton-Hammond School District	6/30/2016	Proportion	3.7	1.7	180	82	49	49	33	0	0	0	0
3230	Vernonia School District	6/30/2017	Proportion	3.3	2.3	(193)	(135)	(58)	(58)	(58)	(19)	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	3.7	1.7	(862)	(396)	(233)	(233)	(163)	0	0	0	0
3241	Coquille School District 8	6/30/2017	Proportion	3.3	2.3	(1,135)	(791)	(344)	(344)	(344)	(103)	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	3.7	1.7	497	229	134	134	95	0	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	3.3	2.3	(1,378)	(960)	(418)	(418)	(418)	(124)	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	3.7	1.7	(1,152)	(530)	(311)	(311)	(219)	0	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	3.3	2.3	(1,462)	(1,019)	(443)	(443)	(443)	(133)	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	3.7	1.7	(869)	(399)	(235)	(235)	(164)	0	0	0	0
3252	Powers School District	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
3252	Powers School District	6/30/2016	Proportion	3.7	1.7	109	51	29	29	22	0	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	3.3	2.3	95	66	29	29	29	8	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	3.7	1.7	(908)	(418)	(245)	(245)	(173)	0	0	0	0
3264	Bandon School District	6/30/2017	Proportion	3.3	2.3	(40)	(28)	(12)	(12)	(12)	(4)	0	0	0
3264	Bandon School District	6/30/2016	Proportion	3.7	1.7	19	9	5	5	4	0	0	0	0
3274	Crook County School District	6/30/2017	Proportion	3.3	2.3	(3,267)	(2,277)	(990)	(990)	(990)	(297)	0	0	0
3274	Crook County School District	6/30/2016	Proportion	3.7	1.7	(1,495)	(687)	(404)	(404)	(283)	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Proportion	3.3	2.3	539	376	163	163	163	50	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Proportion	3.7	1.7	(81)	(37)	(22)	(22)	(15)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	3.3	2.3	(230)	(160)	(70)	(70)	(70)	(20)	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	3.7	1.7	(60)	(28)	(16)	(16)	(12)	0	0	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	3.3	2.3	(322)	(224)	(98)	(98)	(98)	(28)	0	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	3.7	1.7	72	34	19	19	15	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	3.3	2.3	(5,693)	(3,968)	(1,725)	(1,725)	(1,725)	(518)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	3.7	1.7	(4,061)	(1,865)	(1,098)	(1,098)	(767)	0	0	0	0
3296	Sisters School District	6/30/2017	Proportion	3.3	2.3	(244)	(170)	(74)	(74)	(74)	(22)	0	0	0
3296	Sisters School District	6/30/2016	Proportion	3.7	1.7	(46)	(22)	(12)	(12)	(10)	0	0	0	0
3307	Oakland School District	6/30/2017	Proportion	3.3	2.3	315	220	95	95	95	30	0	0	0
3307	Oakland School District	6/30/2016	Proportion	3.7	1.7	59	27	16	16	11	0	0	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	3.3	2.3	(632)	(440)	(192)	(192)	(192)	(56)	0	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	3.7	1.7	(3,734)	(1,716)	(1,009)	(1,009)	(707)	0	0	0	0
3316	Glide School District 12	6/30/2017	Proportion	3.3	2.3	(223)	(155)	(68)	(68)	(68)	(19)	0	0	0
3316	Glide School District 12	6/30/2016	Proportion	3.7	1.7	8	4	2	2	2	0	0	0	0
3318	Days Creek School District 15	6/30/2017	Proportion	3.3	2.3	(7)	(5)	(2)	(2)	(2)	(1)	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	3.7	1.7	29	13	8	8	5	0	0	0	0
3319	South Umpqua School District	6/30/2017	Proportion	3.3	2.3	137	95	42	42	42	11	0	0	0
3319	South Umpqua School District	6/30/2016	Proportion	3.7	1.7	(335)	(153)	(91)	(91)	(62)	0	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	3.3	2.3	(168)	(117)	(51)	(51)	(51)	(15)	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	3.7	1.7	(54)	(24)	(15)	(15)	(9)	0	0	0	0
3321	North Douglas School District 22	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(33)	(11)	0	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	3.7	1.7	(460)	(212)	(124)	(124)	(88)	0	0	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	3.3	2.3	(167)	(116)	(51)	(51)	(51)	(14)	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	3.7	1.7	(486)	(224)	(131)	(131)	(93)	0	0	0	0
3325	Elkton School District 34	6/30/2017	Proportion	3.3	2.3	(191)	(133)	(58)	(58)	(58)	(17)	0	0	0
3325	Elkton School District 34	6/30/2016	Proportion	3.7	1.7	(71)	(33)	(19)	(19)	(14)	0	0	0	0
3335	Riddle School District	6/30/2017	Proportion	3.3	2.3	57	40	17	17	17	6	0	0	0
3335	Riddle School District	6/30/2016	Proportion	3.7	1.7	(228)	(104)	(62)	(62)	(42)	0	0	0	0
3338	Glendale 77	6/30/2017	Proportion	3.3	2.3	(231)	(161)	(70)	(70)	(70)	(21)	0	0	0
3338	Glendale 77	6/30/2016	Proportion	3.7	1.7	(157)	(73)	(42)	(42)	(31)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2017	Proportion	3.3	2.3	(174)	(121)	(53)	(53)	(53)	(15)	0	0	0
3349	Winston-Dillard Schools	6/30/2016	Proportion	3.7	1.7	(1,180)	(542)	(319)	(319)	(223)	0	0	0	0
3353	Sutherlin School District 130	6/30/2017	Proportion	3.3	2.3	(222)	(155)	(67)	(67)	(67)	(21)	0	0	0
3353	Sutherlin School District 130	6/30/2016	Proportion	3.7	1.7	21	9	6	6	3	0	0	0	0
3361	Arlington Public Schools	6/30/2017	Proportion	3.3	2.3	49	34	15	15	15	4	0	0	0
3361	Arlington Public Schools	6/30/2016	Proportion	3.7	1.7	56	26	15	15	11	0	0	0	0
3364	Condon Admin School District 25J	6/30/2017	Proportion	3.3	2.3	15	10	5	5	5	0	0	0	0
3364	Condon Admin School District 25J	6/30/2016	Proportion	3.7	1.7	12	6	3	3	3	0	0	0	0
3370	Prairie City School District 4	6/30/2017	Proportion	3.3	2.3	(325)	(227)	(98)	(98)	(98)	(31)	0	0	0
3370	Prairie City School District 4	6/30/2016	Proportion	3.7	1.7	(213)	(97)	(58)	(58)	(39)	0	0	0	0
3372	Monument School District 8	6/30/2017	Proportion	3.3	2.3	103	72	31	31	31	10	0	0	0
3372	Monument School District 8	6/30/2016	Proportion	3.7	1.7	(36)	(16)	(10)	(10)	(6)	0	0	0	0
3375	Dayville School District 16J	6/30/2017	Proportion	3.3	2.3	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
3375	Dayville School District 16J	6/30/2016	Proportion	3.7	1.7	(191)	(87)	(52)	(52)	(35)	0	0	0	0
3376	Long Creek Schools	6/30/2017	Proportion	3.3	2.3	156	109	47	47	47	15	0	0	0
3376	Long Creek Schools	6/30/2016	Proportion	3.7	1.7	56	26	15	15	11	0	0	0	0
3394	Crane Elementary School	6/30/2017	Proportion	3.3	2.3	(269)	(187)	(82)	(82)	(82)	(23)	0	0	0
3394	Crane Elementary School	6/30/2016	Proportion	3.7	1.7	78	36	21	21	15	0	0	0	0
3395	Pine Creek School	6/30/2017	Proportion	3.3	2.3	(3)	(2)	(1)	(1)	(1)	0	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	3.7	1.7	14	6	4	4	2	0	0	0	0
3396	Diamond School District 7	6/30/2017	Proportion	3.3	2.3	(10)	(7)	(3)	(3)	(3)	(1)	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	3.7	1.7	(201)	(93)	(54)	(54)	(39)	0	0	0	0
3397	Suntex School District	6/30/2017	Proportion	3.3	2.3	(45)	(31)	(14)	(14)	(14)	(3)	0	0	0
3397	Suntex School District	6/30/2016	Proportion	3.7	1.7	(59)	(27)	(16)	(16)	(11)	0	0	0	0
3398	Drewsey School	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
3398	Drewsey School	6/30/2016	Proportion	3.7	1.7	46	22	12	12	10	0	0	0	0
3399	Frenchglen School District	6/30/2017	Proportion	3.3	2.3	52	36	16	16	16	4	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	3.7	1.7	(11)	(5)	(3)	(3)	(2)	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	3.3	2.3	(2)	(1)	(1)	(1)	(1)	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	3.7	1.7	40	18	11	11	7	0	0	0	0
3407	Crane Union High School	6/30/2017	Proportion	3.3	2.3	(67)	(47)	(20)	(20)	(20)	(7)	0	0	0
3407	Crane Union High School	6/30/2016	Proportion	3.7	1.7	100	46	27	27	19	0	0	0	0
3409	Hood River County School District	6/30/2017	Proportion	3.3	2.3	(3,891)	(2,712)	(1,179)	(1,179)	(1,179)	(354)	0	0	0
3409	Hood River County School District	6/30/2016	Proportion	3.7	1.7	(1,458)	(670)	(394)	(394)	(276)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2017	Proportion	3.3	2.3	(5)	(3)	(2)	(2)	(2)	0	0	0	0
3414	Phoenix-Talent School District	6/30/2016	Proportion	3.7	1.7	(1,324)	(608)	(358)	(358)	(250)	0	0	0	0
3415	Ashland Public Schools	6/30/2017	Proportion	3.3	2.3	(1,587)	(1,106)	(481)	(481)	(481)	(144)	0	0	0
3415	Ashland Public Schools	6/30/2016	Proportion	3.7	1.7	(1,714)	(788)	(463)	(463)	(325)	0	0	0	0
3416	Central Point School District 6	6/30/2017	Proportion	3.3	2.3	(4,261)	(2,970)	(1,291)	(1,291)	(1,291)	(388)	0	0	0
3416	Central Point School District 6	6/30/2016	Proportion	3.7	1.7	(162)	(74)	(44)	(44)	(30)	0	0	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	3.3	2.3	(18)	(13)	(5)	(5)	(5)	(3)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3417	Eagle Point School District 9	6/30/2016	Proportion	3.7	1.7	(1,147)	(527)	(310)	(310)	(217)	0	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	3.3	2.3	(183)	(128)	(55)	(55)	(18)	0	0	0	0
3424	Rogue River School District	6/30/2016	Proportion	3.7	1.7	644	296	174	174	122	0	0	0	0
3432	Prospect School District	6/30/2017	Proportion	3.3	2.3	82	57	25	25	7	0	0	0	0
3432	Prospect School District	6/30/2016	Proportion	3.7	1.7	115	53	31	31	22	0	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	3.3	2.3	(67)	(47)	(20)	(20)	(7)	0	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	3.7	1.7	(35)	(17)	(9)	(9)	(8)	0	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	0	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	3.7	1.7	22	10	6	6	4	0	0	0	0
3445	Culver School District 4	6/30/2017	Proportion	3.3	2.3	141	98	43	43	12	0	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	3.7	1.7	(794)	(364)	(215)	(215)	(149)	0	0	0	0
3446	Ashwood School	6/30/2017	Proportion	3.3	2.3	(16)	(11)	(5)	(5)	(1)	0	0	0	0
3446	Ashwood School	6/30/2016	Proportion	3.7	1.7	(4)	(2)	(1)	(1)	(1)	0	0	0	0
3447	Madras School District	6/30/2017	Proportion	3.3	2.3	(604)	(421)	(183)	(183)	(55)	0	0	0	0
3447	Madras School District	6/30/2016	Proportion	3.7	1.7	(687)	(315)	(186)	(186)	(129)	0	0	0	0
3451	Black Butte School District	6/30/2017	Proportion	3.3	2.3	(61)	(43)	(18)	(18)	(7)	0	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	3.7	1.7	(59)	(27)	(16)	(16)	(11)	0	0	0	0
3454	Grants Pass School District	6/30/2017	Proportion	3.3	2.3	(1,700)	(1,185)	(515)	(515)	(155)	0	0	0	0
3454	Grants Pass School District	6/30/2016	Proportion	3.7	1.7	(1,996)	(918)	(539)	(539)	(379)	0	0	0	0
3456	Klamath County School District	6/30/2017	Proportion	3.3	2.3	(6,269)	(4,369)	(1,900)	(1,900)	(569)	0	0	0	0
3456	Klamath County School District	6/30/2016	Proportion	3.7	1.7	110	50	30	30	20	0	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	3.3	2.3	1,547	1,078	469	469	140	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	3.7	1.7	(2,262)	(1,040)	(611)	(611)	(429)	0	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	3.3	2.3	(157)	(109)	(48)	(48)	(13)	0	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	3.7	1.7	(686)	(316)	(185)	(185)	(131)	0	0	0	0
3462	Paisley School District	6/30/2017	Proportion	3.3	2.3	(189)	(132)	(57)	(57)	(18)	0	0	0	0
3462	Paisley School District	6/30/2016	Proportion	3.7	1.7	215	99	58	58	41	0	0	0	0
3463	North Lake School District 14	6/30/2017	Proportion	3.3	2.3	(34)	(24)	(10)	(10)	(4)	0	0	0	0
3463	North Lake School District 14	6/30/2016	Proportion	3.7	1.7	(98)	(46)	(26)	(26)	(20)	0	0	0	0
3464	Plush School District	6/30/2017	Proportion	3.3	2.3	2	1	1	1	0	0	0	0	0
3464	Plush School District	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	3.3	2.3	(13)	(9)	(4)	(4)	(1)	0	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	3.7	1.7	(17)	(7)	(5)	(5)	(2)	0	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	3.3	2.3	(433)	(302)	(131)	(131)	(40)	0	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	3.7	1.7	(444)	(204)	(120)	(120)	(84)	0	0	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	3.3	2.3	(6,446)	(4,493)	(1,953)	(1,953)	(587)	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	3.7	1.7	(7,969)	(3,661)	(2,154)	(2,154)	(1,507)	0	0	0	0
3487	Springfield School District 19	6/30/2017	Proportion	3.3	2.3	11,535	8,040	3,495	3,495	1,050	0	0	0	0
3487	Springfield School District 19	6/30/2016	Proportion	3.7	1.7	12,472	5,730	3,371	3,371	2,359	0	0	0	0
3494	Fern Ridge School District	6/30/2017	Proportion	3.3	2.3	(2,491)	(1,736)	(755)	(755)	(226)	0	0	0	0
3494	Fern Ridge School District	6/30/2016	Proportion	3.7	1.7	(1,093)	(503)	(295)	(295)	(208)	0	0	0	0
3498	Mapleton School District	6/30/2017	Proportion	3.3	2.3	117	82	35	35	12	0	0	0	0
3498	Mapleton School District	6/30/2016	Proportion	3.7	1.7	(279)	(129)	(75)	(75)	(54)	0	0	0	0
3502	Creswell School District 40	6/30/2017	Proportion	3.3	2.3	(748)	(521)	(227)	(227)	(67)	0	0	0	0
3502	Creswell School District 40	6/30/2016	Proportion	3.7	1.7	(915)	(421)	(247)	(247)	(174)	0	0	0	0
3506	South Lane School District	6/30/2017	Proportion	3.3	2.3	(1,594)	(1,111)	(483)	(483)	(145)	0	0	0	0
3506	South Lane School District	6/30/2016	Proportion	3.7	1.7	(2,727)	(1,253)	(737)	(737)	(516)	0	0	0	0
3510	Bethel School District	6/30/2017	Proportion	3.3	2.3	1,071	746	325	325	96	0	0	0	0
3510	Bethel School District	6/30/2016	Proportion	3.7	1.7	(3,154)	(1,450)	(852)	(852)	(598)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	3.3	2.3	(368)	(256)	(112)	(112)	(32)	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	3.7	1.7	31	15	8	8	7	0	0	0	0
3519	McKenzie School District	6/30/2017	Proportion	3.3	2.3	64	45	19	19	7	0	0	0	0
3519	McKenzie School District	6/30/2016	Proportion	3.7	1.7	(580)	(266)	(157)	(157)	(109)	0	0	0	0
3520	Junction City School District 69	6/30/2017	Proportion	3.3	2.3	(250)	(174)	(76)	(76)	(22)	0	0	0	0
3520	Junction City School District 69	6/30/2016	Proportion	3.7	1.7	161	73	44	44	29	0	0	0	0
3522	Lowell School District	6/30/2017	Proportion	3.3	2.3	(682)	(475)	(207)	(207)	(61)	0	0	0	0
3522	Lowell School District	6/30/2016	Proportion	3.7	1.7	284	130	77	77	53	0	0	0	0
3524	Oakridge School District	6/30/2017	Proportion	3.3	2.3	(461)	(321)	(140)	(140)	(41)	0	0	0	0
3524	Oakridge School District	6/30/2016	Proportion	3.7	1.7	(246)	(114)	(66)	(66)	(48)	0	0	0	0
3527	Marcola School District 79	6/30/2017	Proportion	3.3	2.3	(477)	(332)	(145)	(145)	(42)	0	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	3.7	1.7	70	32	19	19	13	0	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	3.3	2.3	(323)	(225)	(98)	(98)	(29)	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	3.7	1.7	(192)	(88)	(52)	(52)	(36)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	3.3	2.3	697	486	211	211	64	0	0	0	0
3537	Siuslaw School District 97J	6/30/2016	Proportion	3.7	1.7	(334)	(154)	(90)	(90)	(64)	0	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	3.3	2.3	(2,011)	(1,402)	(609)	(609)	(184)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3579	Lincoln County School District	6/30/2016	Proportion	3.7	1.7	(573)	(263)	(155)	(155)	(108)	0	0	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	3.3	2.3	867	604	263	263	263	78	0	0	0
3615	Central Linn School District 552C	6/30/2016	Proportion	3.7	1.7	(213)	(97)	(58)	(58)	(39)	0	0	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	3.3	2.3	(534)	(372)	(162)	(162)	(162)	(48)	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	3.7	1.7	(1,069)	(491)	(289)	(289)	(202)	0	0	0	0
3647	Scio School District 95C	6/30/2017	Proportion	3.3	2.3	975	680	295	295	295	90	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	3.7	1.7	1,465	673	396	396	277	0	0	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	3.3	2.3	(94)	(66)	(28)	(28)	(28)	(10)	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	3.7	1.7	253	117	68	68	49	0	0	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	3.3	2.3	(1,082)	(754)	(328)	(328)	(328)	(98)	0	0	0
3684	Ontario School District 8C	6/30/2016	Proportion	3.7	1.7	(1,798)	(826)	(486)	(486)	(340)	0	0	0	0
3687	Juntura Grade School	6/30/2017	Proportion	3.3	2.3	(37)	(26)	(11)	(11)	(11)	(4)	0	0	0
3687	Juntura Grade School	6/30/2016	Proportion	3.7	1.7	(47)	(21)	(13)	(13)	(8)	0	0	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	3.3	2.3	(325)	(227)	(98)	(98)	(98)	(31)	0	0	0
3694	Nyssa School District 26	6/30/2016	Proportion	3.7	1.7	(186)	(86)	(50)	(50)	(36)	0	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	3.3	2.3	(407)	(284)	(123)	(123)	(123)	(38)	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	3.7	1.7	85	39	23	23	16	0	0	0	0
3707	Adrian School District 61	6/30/2017	Proportion	3.3	2.3	76	53	23	23	23	7	0	0	0
3707	Adrian School District 61	6/30/2016	Proportion	3.7	1.7	64	30	17	17	13	0	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	3.3	2.3	47	33	14	14	14	5	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	3.7	1.7	217	99	59	59	40	0	0	0	0
3712	W W Jones School	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
3712	W W Jones School	6/30/2016	Proportion	3.7	1.7	4	2	1	1	1	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2017	Proportion	3.3	2.3	(52)	(36)	(16)	(16)	(16)	(4)	0	0	0
3729	Jefferson School District 14Cj	6/30/2016	Proportion	3.7	1.7	(55)	(25)	(15)	(15)	(10)	0	0	0	0
3730	North Marion School District 15	6/30/2017	Proportion	3.3	2.3	(6,819)	(4,753)	(2,066)	(2,066)	(2,066)	(621)	0	0	0
3730	North Marion School District 15	6/30/2016	Proportion	3.7	1.7	(2,051)	(943)	(554)	(554)	(389)	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	3.3	2.3	(3,077)	(2,145)	(932)	(932)	(932)	(281)	0	0	0
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	3.7	1.7	(7,954)	(3,654)	(2,150)	(2,150)	(1,504)	0	0	0	0
3750	St Paul School District	6/30/2017	Proportion	3.3	2.3	113	79	34	34	34	11	0	0	0
3750	St Paul School District	6/30/2016	Proportion	3.7	1.7	422	194	114	114	80	0	0	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	3.3	2.3	(2,138)	(1,490)	(648)	(648)	(648)	(194)	0	0	0
3780	Mt Angel School District 91	6/30/2016	Proportion	3.7	1.7	(796)	(366)	(215)	(215)	(151)	0	0	0	0
3786	Woodburn School District	6/30/2017	Proportion	3.3	2.3	(143)	(100)	(43)	(43)	(43)	(14)	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	3.7	1.7	(4,569)	(2,099)	(1,235)	(1,235)	(864)	0	0	0	0
3809	Morrow County Schools	6/30/2017	Proportion	3.3	2.3	(492)	(343)	(149)	(149)	(149)	(45)	0	0	0
3809	Morrow County Schools	6/30/2016	Proportion	3.7	1.7	(89)	(41)	(24)	(24)	(17)	0	0	0	0
3818	Portland Public Schools	6/30/2017	Proportion	3.3	2.3	(6,700)	(4,670)	(2,030)	(2,030)	(2,030)	(610)	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	3.7	1.7	(32,602)	(14,980)	(8,811)	(8,811)	(6,169)	0	0	0	0
3820	Parkrose School District	6/30/2017	Proportion	3.3	2.3	(1,274)	(888)	(386)	(386)	(386)	(116)	0	0	0
3820	Parkrose School District	6/30/2016	Proportion	3.7	1.7	(2,257)	(1,037)	(610)	(610)	(427)	0	0	0	0
3824	Reynolds School District	6/30/2017	Proportion	3.3	2.3	4,388	3,058	1,330	1,330	1,330	398	0	0	0
3824	Reynolds School District	6/30/2016	Proportion	3.7	1.7	(14,869)	(6,831)	(4,019)	(4,019)	(2,812)	0	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	3.3	2.3	205	143	62	62	62	19	0	0	0
3842	Corbett School District 39	6/30/2016	Proportion	3.7	1.7	(455)	(209)	(123)	(123)	(86)	0	0	0	0
3843	David Douglas School District	6/30/2017	Proportion	3.3	2.3	(1,418)	(988)	(430)	(430)	(430)	(128)	0	0	0
3843	David Douglas School District	6/30/2016	Proportion	3.7	1.7	(4,697)	(2,159)	(1,269)	(1,269)	(890)	0	0	0	0
3847	Riverdale School	6/30/2017	Proportion	3.3	2.3	(464)	(323)	(141)	(141)	(141)	(41)	0	0	0
3847	Riverdale School	6/30/2016	Proportion	3.7	1.7	30	14	8	8	6	0	0	0	0
3850	Dallas School District	6/30/2017	Proportion	3.3	2.3	(2,401)	(1,673)	(728)	(728)	(728)	(217)	0	0	0
3850	Dallas School District	6/30/2016	Proportion	3.7	1.7	(533)	(245)	(144)	(144)	(101)	0	0	0	0
3859	Central School District 13J	6/30/2017	Proportion	3.3	2.3	(396)	(276)	(120)	(120)	(120)	(36)	0	0	0
3859	Central School District 13J	6/30/2016	Proportion	3.7	1.7	(468)	(216)	(126)	(126)	(90)	0	0	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	3.3	2.3	(331)	(231)	(100)	(100)	(100)	(31)	0	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	3.7	1.7	(59)	(27)	(16)	(16)	(11)	0	0	0	0
3887	Falls City School District	6/30/2017	Proportion	3.3	2.3	(371)	(259)	(112)	(112)	(112)	(35)	0	0	0
3887	Falls City School District	6/30/2016	Proportion	3.7	1.7	(48)	(22)	(13)	(13)	(9)	0	0	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	3.3	2.3	(441)	(307)	(134)	(134)	(134)	(39)	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	3.7	1.7	47	21	13	13	8	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	3.3	2.3	(729)	(508)	(221)	(221)	(221)	(66)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	3.7	1.7	(931)	(427)	(252)	(252)	(175)	0	0	0	0
3927	Echo School District	6/30/2017	Proportion	3.3	2.3	(293)	(204)	(89)	(89)	(89)	(26)	0	0	0
3927	Echo School District	6/30/2016	Proportion	3.7	1.7	(19)	(9)	(5)	(5)	(4)	0	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	3.3	2.3	1,692	1,179	513	513	513	153	0	0	0
3928	Umatilla School District 6R	6/30/2016	Proportion	3.7	1.7	(1,171)	(539)	(316)	(316)	(223)	0	0	0	0
3931	Pendleton School District 16R	6/30/2017	Proportion	3.3	2.3	1,308	912	396	396	396	120	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3931	Pendleton School District 16R	6/30/2016	Proportion	3.7	1.7	(365)	(167)	(99)	(99)	(68)	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2017	Proportion	3.3	2.3	(55)	(38)	(17)	(17)	(4)	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2016	Proportion	3.7	1.7	(1,059)	(487)	(286)	(286)	(201)	0	0	0	0
3942	Stanfield School District	6/30/2017	Proportion	3.3	2.3	150	105	45	45	45	15	0	0	0
3942	Stanfield School District	6/30/2016	Proportion	3.7	1.7	130	60	35	35	25	0	0	0	0
3944	Ukiah School	6/30/2017	Proportion	3.3	2.3	(119)	(83)	(36)	(36)	(36)	(11)	0	0	0
3944	Ukiah School	6/30/2016	Proportion	3.7	1.7	(34)	(16)	(9)	(9)	(7)	0	0	0	0
3957	Helix School District	6/30/2017	Proportion	3.3	2.3	20	14	6	6	6	2	0	0	0
3957	Helix School District	6/30/2016	Proportion	3.7	1.7	(32)	(14)	(9)	(9)	(5)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	3.3	2.3	115	80	35	35	35	10	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	3.7	1.7	(263)	(121)	(71)	(71)	(50)	0	0	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	3.3	2.3	514	358	156	156	156	46	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	3.7	1.7	340	156	92	92	64	0	0	0	0
3966	Union County School District	6/30/2017	Proportion	3.3	2.3	(230)	(160)	(70)	(70)	(70)	(20)	0	0	0
3966	Union County School District	6/30/2016	Proportion	3.7	1.7	68	32	18	18	14	0	0	0	0
3967	North Powder School District	6/30/2017	Proportion	3.3	2.3	(277)	(193)	(84)	(84)	(84)	(25)	0	0	0
3967	North Powder School District	6/30/2016	Proportion	3.7	1.7	353	163	95	95	68	0	0	0	0
3969	Imbler School District	6/30/2017	Proportion	3.3	2.3	(143)	(100)	(43)	(43)	(43)	(14)	0	0	0
3969	Imbler School District	6/30/2016	Proportion	3.7	1.7	(324)	(148)	(88)	(88)	(60)	0	0	0	0
3970	Cove School District	6/30/2017	Proportion	3.3	2.3	(81)	(56)	(25)	(25)	(25)	(6)	0	0	0
3970	Cove School District	6/30/2016	Proportion	3.7	1.7	(251)	(115)	(68)	(68)	(47)	0	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	3.3	2.3	(619)	(431)	(188)	(188)	(188)	(55)	0	0	0
3973	Elgin School District 23	6/30/2016	Proportion	3.7	1.7	(814)	(374)	(220)	(220)	(154)	0	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	3.3	2.3	76	53	23	23	23	7	0	0	0
3986	Joseph School District 6	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0
3990	Wallowa School	6/30/2017	Proportion	3.3	2.3	441	307	134	134	134	39	0	0	0
3990	Wallowa School	6/30/2016	Proportion	3.7	1.7	(667)	(307)	(180)	(180)	(127)	0	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	3.3	2.3	(291)	(203)	(88)	(88)	(88)	(27)	0	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	3.7	1.7	(193)	(89)	(52)	(52)	(37)	0	0	0	0
4003	Troy School District 54	6/30/2017	Proportion	3.3	2.3	(1)	(1)	0	0	0	(1)	0	0	0
4003	Troy School District 54	6/30/2016	Proportion	3.7	1.7	(5)	(3)	(1)	(1)	(2)	0	0	0	0
4012	Dufur Schools	6/30/2017	Proportion	3.3	2.3	(234)	(163)	(71)	(71)	(71)	(21)	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	3.7	1.7	98	46	26	26	20	0	0	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	3.3	2.3	(22)	(15)	(7)	(7)	(7)	(1)	0	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	3.7	1.7	(240)	(110)	(65)	(65)	(45)	0	0	0	0
4035	Banks School District	6/30/2017	Proportion	3.3	2.3	(825)	(575)	(250)	(250)	(250)	(75)	0	0	0
4035	Banks School District	6/30/2016	Proportion	3.7	1.7	(881)	(405)	(238)	(238)	(167)	0	0	0	0
4062	Beaverton School District	6/30/2017	Proportion	3.3	2.3	(22,779)	(15,876)	(6,903)	(6,903)	(6,903)	(2,070)	0	0	0
4062	Beaverton School District	6/30/2016	Proportion	3.7	1.7	13,481	6,193	3,644	3,644	2,549	0	0	0	0
4109	Spray School District 1	6/30/2017	Proportion	3.3	2.3	(65)	(45)	(20)	(20)	(20)	(5)	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	3.7	1.7	(560)	(258)	(151)	(151)	(107)	0	0	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	3.3	2.3	1,409	982	427	427	427	128	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	3.7	1.7	197	91	53	53	38	0	0	0	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	3.3	2.3	1,093	762	331	331	331	100	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	3.7	1.7	(1,338)	(614)	(362)	(362)	(252)	0	0	0	0
4142	McMinnville Schools	6/30/2017	Proportion	3.3	2.3	(7,607)	(5,302)	(2,305)	(2,305)	(2,305)	(692)	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	3.7	1.7	(2,028)	(932)	(548)	(548)	(384)	0	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	3.3	2.3	14	10	4	4	4	2	0	0	0
4144	Sheridan School District 48J	6/30/2016	Proportion	3.7	1.7	(280)	(128)	(76)	(76)	(52)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	3.3	2.3	108	75	33	33	33	9	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	3.7	1.7	(971)	(447)	(262)	(262)	(185)	0	0	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	3.3	2.3	115	80	35	35	35	10	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	3.7	1.7	(189)	(87)	(51)	(51)	(36)	0	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	3.3	2.3	(57)	(40)	(17)	(17)	(17)	(6)	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	3.7	1.7	(227)	(105)	(61)	(61)	(44)	0	0	0	0
4223	InterMountain Education Service District	6/30/2017	Proportion	3.3	2.3	(1,599)	(1,114)	(485)	(485)	(485)	(144)	0	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	3.7	1.7	(100)	(46)	(27)	(27)	(19)	0	0	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	3.3	2.3	(63)	(44)	(19)	(19)	(19)	(6)	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	3.7	1.7	186	86	50	50	36	0	0	0	0
4226	North Central Education Service District	6/30/2017	Proportion	3.3	2.3	116	81	35	35	35	11	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	3.7	1.7	80	36	22	22	14	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	3.3	2.3	(1,582)	(1,103)	(479)	(479)	(479)	(145)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	3.7	1.7	(910)	(418)	(246)	(246)	(172)	0	0	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	3.3	2.3	(210)	(146)	(64)	(64)	(64)	(18)	0	0	0
4237	Douglas Education Service District	6/30/2016	Proportion	3.7	1.7	542	250	146	146	104	0	0	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	3.3	2.3	(2,931)	(2,043)	(888)	(888)	(888)	(267)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4238	Multnomah Education Service District	6/30/2016	Proportion	3.7	1.7	1,105	507	299	299	208	0	0	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	3.3	2.3	(1,332)	(928)	(404)	(404)	(120)	0	0	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	3.7	1.7	(641)	(295)	(173)	(173)	(122)	0	0	0	0
4254	Willamette Education Service District	6/30/2017	Proportion	3.3	2.3	(1,177)	(820)	(357)	(357)	(106)	0	0	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	3.7	1.7	(1,128)	(618)	(305)	(305)	(213)	0	0	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	3.3	2.3	(3,877)	(2,702)	(1,175)	(1,175)	(352)	0	0	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	3.7	1.7	275	127	74	74	53	0	0	0	0
4259	Clackamas Education Service District	6/30/2017	Proportion	3.3	2.3	(1,378)	(960)	(418)	(418)	(124)	0	0	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	3.7	1.7	(2,088)	(960)	(564)	(564)	(396)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	3.3	2.3	(3,804)	(2,651)	(1,153)	(1,153)	(345)	0	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	3.7	1.7	(163)	(75)	(44)	(44)	(31)	0	0	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	3.3	2.3	340	237	103	103	31	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Proportion	3.7	1.7	7,123	3,273	1,925	1,925	1,348	0	0	0	0
4270	Silver Falls School District	6/30/2017	Proportion	3.3	2.3	(501)	(349)	(152)	(152)	(45)	0	0	0	0
4270	Silver Falls School District	6/30/2016	Proportion	3.7	1.7	(1,743)	(801)	(471)	(471)	(330)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	3.3	2.3	(875)	(610)	(265)	(265)	(80)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	3.7	1.7	362	166	98	98	68	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	3.3	2.3	(271)	(189)	(82)	(82)	(25)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	3.7	1.7	(347)	(159)	(94)	(94)	(65)	0	0	0	0
4273	Double O School District	6/30/2017	Proportion	3.3	2.3	(8)	(6)	(2)	(2)	(2)	0	0	0	0
4273	Double O School District	6/30/2016	Proportion	3.7	1.7	(10)	(4)	(3)	(3)	(1)	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	3.3	2.3	(601)	(419)	(182)	(182)	(55)	0	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	3.7	1.7	644	296	174	174	122	0	0	0	0
4277	Mitchell School	6/30/2017	Proportion	3.3	2.3	72	50	22	22	6	0	0	0	0
4277	Mitchell School	6/30/2016	Proportion	3.7	1.7	(181)	(83)	(49)	(49)	(34)	0	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	3.3	2.3	432	301	131	131	39	0	0	0	0
4279	St Helens School District 502	6/30/2016	Proportion	3.7	1.7	(871)	(401)	(235)	(235)	(166)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	3.3	2.3	(1,299)	(905)	(394)	(394)	(117)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	3.7	1.7	1,867	857	505	505	352	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	3.3	2.3	(2,634)	(1,836)	(798)	(798)	(240)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	3.7	1.7	1,813	833	490	490	343	0	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	3.3	2.3	158	110	48	48	14	0	0	0	0
4288	Medford School District 549C	6/30/2016	Proportion	3.7	1.7	(4,408)	(2,026)	(1,191)	(1,191)	(835)	0	0	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	3.3	2.3	(103)	(72)	(31)	(31)	(10)	0	0	0	0
4291	Dayton Public Schools	6/30/2016	Proportion	3.7	1.7	(945)	(435)	(255)	(255)	(180)	0	0	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	3.3	2.3	(110)	(77)	(33)	(33)	(11)	0	0	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	3.7	1.7	(27)	(13)	(7)	(7)	(6)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	3.3	2.3	16	11	5	5	1	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	3.7	1.7	(158)	(72)	(43)	(43)	(29)	0	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	3.3	2.3	(911)	(635)	(276)	(276)	(83)	0	0	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	3.7	1.7	65	29	18	18	11	0	0	0	0
4306	Amity School District	6/30/2017	Proportion	3.3	2.3	481	335	146	146	43	0	0	0	0
4306	Amity School District	6/30/2016	Proportion	3.7	1.7	(770)	(354)	(208)	(208)	(146)	0	0	0	0
4309	Scappoose School District	6/30/2017	Proportion	3.3	2.3	(40)	(28)	(12)	(12)	(4)	0	0	0	0
4309	Scappoose School District	6/30/2016	Proportion	3.7	1.7	(1,019)	(469)	(275)	(275)	(194)	0	0	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	3.3	2.3	(3,721)	(2,593)	(1,128)	(1,128)	(337)	0	0	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	3.7	1.7	(3,507)	(1,611)	(948)	(948)	(663)	0	0	0	0
4312	Reedsport School District	6/30/2017	Proportion	3.3	2.3	(609)	(424)	(185)	(185)	(54)	0	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	3.7	1.7	13	5	4	4	1	0	0	0	0
4313	Forest Grove School District	6/30/2017	Proportion	3.3	2.3	(2,868)	(1,999)	(869)	(869)	(261)	0	0	0	0
4313	Forest Grove School District	6/30/2016	Proportion	3.7	1.7	(1,763)	(811)	(476)	(476)	(335)	0	0	0	0
4314	Willamina School District 30J	6/30/2017	Proportion	3.3	2.3	(61)	(43)	(18)	(18)	(7)	0	0	0	0
4314	Willamina School District 30J	6/30/2016	Proportion	3.7	1.7	(74)	(34)	(20)	(20)	(14)	0	0	0	0
4315	John Day School District	6/30/2017	Proportion	3.3	2.3	500	348	152	152	44	0	0	0	0
4315	John Day School District	6/30/2016	Proportion	3.7	1.7	(1,040)	(478)	(281)	(281)	(197)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	3.3	2.3	(4,752)	(3,312)	(1,440)	(1,440)	(432)	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	3.7	1.7	(1,961)	(901)	(530)	(530)	(371)	0	0	0	0
4317	Sherwood School District 88J	6/30/2017	Proportion	3.3	2.3	(1,847)	(1,287)	(560)	(560)	(167)	0	0	0	0
4317	Sherwood School District 88J	6/30/2016	Proportion	3.7	1.7	(1,264)	(580)	(342)	(342)	(238)	0	0	0	0
4320	Rainier School District 13	6/30/2017	Proportion	3.3	2.3	188	131	57	57	17	0	0	0	0
4320	Rainier School District 13	6/30/2016	Proportion	3.7	1.7	(453)	(209)	(122)	(122)	(87)	0	0	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	3.3	2.3	(5,419)	(3,777)	(1,642)	(1,642)	(493)	0	0	0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	3.7	1.7	2,993	1,375	809	809	566	0	0	0	0
4323	Estacada School District 108	6/30/2017	Proportion	3.3	2.3	(360)	(251)	(109)	(109)	(33)	0	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	3.7	1.7	(639)	(293)	(173)	(173)	(120)	0	0	0	0
4324	Centennial School District 28	6/30/2017	Proportion	3.3	2.3	(1,172)	(817)	(355)	(355)	(107)	0	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4324	Centennial School District 28	6/30/2016	Proportion	3.7	1.7	(3,429)	(1,575)	(927)	(927)	(648)	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	3.3	2.3	444	309	135	135	135	39	0	0	0
4326	Harney County School District 3	6/30/2016	Proportion	3.7	1.7	(109)	(51)	(29)	(29)	(22)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	3.3	2.3	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	3.7	1.7	186	86	50	50	36	0	0	0	0
4329	Gervais School District 1	6/30/2017	Proportion	3.3	2.3	(193)	(135)	(58)	(58)	(19)	0	0	0	0
4329	Gervais School District 1	6/30/2016	Proportion	3.7	1.7	(725)	(333)	(196)	(196)	(137)	0	0	0	0
4330	Vale School District 84	6/30/2017	Proportion	3.3	2.3	(78)	(54)	(24)	(24)	(24)	(6)	0	0	0
4330	Vale School District 84	6/30/2016	Proportion	3.7	1.7	(707)	(325)	(191)	(191)	(134)	0	0	0	0
4331	Molalla River School District	6/30/2017	Proportion	3.3	2.3	3,641	2,538	1,103	1,103	1,103	332	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	3.7	1.7	(226)	(104)	(61)	(61)	(43)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	3.3	2.3	(1,992)	(1,388)	(604)	(604)	(604)	(180)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	3.7	1.7	(6,014)	(2,764)	(1,625)	(1,625)	(1,139)	0	0	0	0
4333	Canby School District	6/30/2017	Proportion	3.3	2.3	(842)	(587)	(255)	(255)	(77)	0	0	0	0
4333	Canby School District	6/30/2016	Proportion	3.7	1.7	664	306	179	179	127	0	0	0	0
4334	Cascade School District 5	6/30/2017	Proportion	3.3	2.3	(1,017)	(709)	(308)	(308)	(93)	0	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	3.7	1.7	(720)	(330)	(195)	(195)	(135)	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	3.3	2.3	(1,110)	(774)	(336)	(336)	(336)	(102)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	3.7	1.7	(555)	(255)	(150)	(150)	(105)	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	3.3	2.3	(324)	(226)	(98)	(98)	(30)	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	3.7	1.7	(805)	(369)	(218)	(218)	(151)	0	0	0	0
4337	Sherman County School District	6/30/2017	Proportion	3.3	2.3	63	44	19	19	6	0	0	0	0
4337	Sherman County School District	6/30/2016	Proportion	3.7	1.7	(875)	(403)	(236)	(236)	(167)	0	0	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	3.3	2.3	(6,938)	(4,836)	(2,102)	(2,102)	(2,102)	(632)	0	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	3.7	1.7	6,216	2,856	1,680	1,680	1,176	0	0	0	0
4339	Lebanon Community School District	6/30/2017	Proportion	3.3	2.3	(237)	(165)	(72)	(72)	(21)	0	0	0	0
4339	Lebanon Community School District	6/30/2016	Proportion	3.7	1.7	699	321	189	189	132	0	0	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	3.3	2.3	362	252	110	110	110	32	0	0	0
4340	Monroe School District 1J	6/30/2016	Proportion	3.7	1.7	(563)	(259)	(152)	(152)	(107)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	3.3	2.3	(7,068)	(4,926)	(2,142)	(2,142)	(2,142)	(642)	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	3.7	1.7	(7,822)	(3,594)	(2,114)	(2,114)	(1,480)	0	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	3.3	2.3	61	43	18	18	18	7	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	3.7	1.7	(1,361)	(625)	(368)	(368)	(257)	0	0	0	0
4343	Harrisburg School District 7	6/30/2017	Proportion	3.3	2.3	(685)	(477)	(208)	(208)	(208)	(61)	0	0	0
4343	Harrisburg School District 7	6/30/2016	Proportion	3.7	1.7	(858)	(394)	(232)	(232)	(162)	0	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	3.3	2.3	(278)	(194)	(84)	(84)	(84)	(26)	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	3.7	1.7	(321)	(147)	(87)	(87)	(60)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	3.3	2.3	2,388	1,664	724	724	724	216	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	3.7	1.7	1,097	505	296	296	209	0	0	0	0
4346	Knappa School District 4	6/30/2017	Proportion	3.3	2.3	(392)	(273)	(119)	(119)	(119)	(35)	0	0	0
4346	Knappa School District 4	6/30/2016	Proportion	3.7	1.7	(218)	(100)	(59)	(59)	(41)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	3.3	2.3	(529)	(369)	(160)	(160)	(160)	(49)	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	3.7	1.7	160	74	43	43	31	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Proportion	3.3	2.3	31	22	9	9	4	0	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
4350	Ridgeline Montessori	6/30/2017	Proportion	3.3	2.3	(24)	(17)	(7)	(7)	(7)	(3)	0	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	3.7	1.7	57	27	15	15	12	0	0	0	0
4351	The Village School	6/30/2017	Proportion	3.3	2.3	35	24	11	11	11	2	0	0	0
4351	The Village School	6/30/2016	Proportion	3.7	1.7	12	6	3	3	3	0	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	3.3	2.3	(17)	(12)	(5)	(5)	(5)	(2)	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Proportion	3.7	1.7	(354)	(162)	(96)	(96)	(66)	0	0	0	0
4354	Opal Charter School	6/30/2017	Proportion	3.3	2.3	8	6	2	2	2	0	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	3.7	1.7	(380)	(174)	(103)	(103)	(71)	0	0	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	3.3	2.3	133	93	40	40	40	13	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	3.7	1.7	216	100	58	58	42	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	3.3	2.3	(138)	(96)	(42)	(42)	(42)	(12)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	3.7	1.7	(139)	(63)	(38)	(38)	(25)	0	0	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	3.3	2.3	(23)	(16)	(7)	(7)	(7)	(2)	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	3.7	1.7	(11)	(5)	(3)	(3)	(2)	0	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	3.3	2.3	(380)	(265)	(115)	(115)	(115)	(35)	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	3.7	1.7	380	174	103	103	71	0	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	3.3	2.3	(82)	(57)	(25)	(25)	(25)	(7)	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	3.7	1.7	159	73	43	43	30	0	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	3.3	2.3	50	35	15	15	15	5	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Proportion	3.7	1.7	32	14	9	9	5	0	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	3.3	2.3	(1,287)	(897)	(390)	(390)	(390)	(117)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4367	Arthur Academy Charter School	6/30/2016	Proportion	3.7	1.7	(509)	(233)	(138)	(138)	(95)	0	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	3.3	2.3	950	662	288	288	288	86	0	0	0
4369	Trillium Charter School	6/30/2016	Proportion	3.7	1.7	(45)	(21)	(12)	(12)	(9)	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	3.3	2.3	(20)	(14)	(6)	(6)	(6)	(2)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	3.7	1.7	54	24	15	15	9	0	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	3.3	2.3	116	81	35	35	35	11	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	3.3	2.3	87	61	26	26	26	9	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	3.7	1.7	68	32	18	18	14	0	0	0	0
4374	Ione School District	6/30/2017	Proportion	3.3	2.3	185	129	56	56	56	17	0	0	0
4374	Ione School District	6/30/2016	Proportion	3.7	1.7	(243)	(111)	(66)	(66)	(45)	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	3.3	2.3	65	45	20	20	20	5	0	0	0
4375	Eddyville Charter School	6/30/2016	Proportion	3.7	1.7	271	125	73	73	52	0	0	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	3.3	2.3	(298)	(208)	(90)	(90)	(90)	(28)	0	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	3.7	1.7	77	35	21	21	14	0	0	0	0
4378	Mosier Community School	6/30/2017	Proportion	3.3	2.3	108	75	33	33	33	9	0	0	0
4378	Mosier Community School	6/30/2016	Proportion	3.7	1.7	703	323	190	190	133	0	0	0	0
4379	Siletz Valley School	6/30/2017	Proportion	3.3	2.3	224	156	68	68	68	20	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	3.7	1.7	(13)	(5)	(4)	(4)	(1)	0	0	0	0
4380	The Emerson School	6/30/2017	Proportion	3.3	2.3	(35)	(24)	(11)	(11)	(11)	(2)	0	0	0
4380	The Emerson School	6/30/2016	Proportion	3.7	1.7	(1)	(1)	0	0	(1)	0	0	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	3.3	2.3	(1,622)	(1,130)	(492)	(492)	(492)	(146)	0	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	3.7	1.7	(3,963)	(1,821)	(1,071)	(1,071)	(750)	0	0	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	3.3	2.3	720	502	218	218	218	66	0	0	0
4382	Self Enhancement Inc	6/30/2016	Proportion	3.7	1.7	(288)	(132)	(78)	(78)	(54)	0	0	0	0
4383	City View Charter School	6/30/2017	Proportion	3.3	2.3	(155)	(108)	(47)	(47)	(47)	(14)	0	0	0
4383	City View Charter School	6/30/2016	Proportion	3.7	1.7	(177)	(81)	(48)	(48)	(33)	0	0	0	0
4386	Nixyaawii Community School	6/30/2017	Proportion	3.3	2.3	(90)	(63)	(27)	(27)	(27)	(9)	0	0	0
4386	Nixyaawii Community School	6/30/2016	Proportion	3.7	1.7	(78)	(36)	(21)	(21)	(15)	0	0	0	0
4388	West Lane Tech	6/30/2017	Proportion	3.3	2.3	(171)	(119)	(52)	(52)	(52)	(15)	0	0	0
4388	West Lane Tech	6/30/2016	Proportion	3.7	1.7	(71)	(33)	(19)	(19)	(14)	0	0	0	0
4390	Oregon Connections Academy	6/30/2017	Proportion	3.3	2.3	(1,292)	(900)	(392)	(392)	(392)	(116)	0	0	0
4390	Oregon Connections Academy	6/30/2016	Proportion	3.7	1.7	1,017	467	275	275	192	0	0	0	0
4392	Eagleridge High School	6/30/2017	Proportion	3.3	2.3	56	39	17	17	17	5	0	0	0
4392	Eagleridge High School	6/30/2016	Proportion	3.7	1.7	(36)	(16)	(10)	(10)	(6)	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	3.3	2.3	102	71	31	31	31	9	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	3.7	1.7	65	29	18	18	11	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	3.3	2.3	7	5	2	2	2	1	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	3.7	1.7	(54)	(24)	(15)	(15)	(9)	0	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	3.3	2.3	13	9	4	4	4	1	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	3.7	1.7	430	198	116	116	82	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	3.3	2.3	(127)	(89)	(38)	(38)	(38)	(13)	0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	3.7	1.7	38	18	10	10	8	0	0	0	0
4400	Phoenix School	6/30/2017	Proportion	3.3	2.3	(143)	(100)	(43)	(43)	(43)	(14)	0	0	0
4400	Phoenix School	6/30/2016	Proportion	3.7	1.7	30	14	8	8	6	0	0	0	0
4401	Ballston Community School	6/30/2017	Proportion	3.3	2.3	173	121	52	52	52	17	0	0	0
4401	Ballston Community School	6/30/2016	Proportion	3.7	1.7	68	32	18	18	14	0	0	0	0
4402	Sage Community School	6/30/2017	Proportion	3.3	2.3	(4)	(3)	(1)	(1)	(1)	(1)	0	0	0
4402	Sage Community School	6/30/2016	Proportion	3.7	1.7	9	5	2	2	3	0	0	0	0
4403	Portland Village School	6/30/2017	Proportion	3.3	2.3	(147)	(102)	(45)	(45)	(45)	(12)	0	0	0
4403	Portland Village School	6/30/2016	Proportion	3.7	1.7	23	11	6	6	5	0	0	0	0
4404	Alliance Charter Academy	6/30/2017	Proportion	3.3	2.3	(96)	(67)	(29)	(29)	(29)	(9)	0	0	0
4404	Alliance Charter Academy	6/30/2016	Proportion	3.7	1.7	(123)	(57)	(33)	(33)	(24)	0	0	0	0
4405	Forest Grove Community School	6/30/2017	Proportion	3.3	2.3	(36)	(25)	(11)	(11)	(11)	(3)	0	0	0
4405	Forest Grove Community School	6/30/2016	Proportion	3.7	1.7	40	18	11	11	7	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	3.3	2.3	(467)	(325)	(142)	(142)	(142)	(41)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	3.7	1.7	(372)	(170)	(101)	(101)	(69)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	3.3	2.3	(32)	(22)	(10)	(10)	(10)	(2)	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	3.7	1.7	(54)	(24)	(15)	(15)	(9)	0	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	3.3	2.3	(118)	(82)	(36)	(36)	(36)	(10)	0	0	0
4409	Southwest Charter School	6/30/2016	Proportion	3.7	1.7	3	1	1	1	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	3.3	2.3	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2016	Proportion	3.7	1.7	(998)	(458)	(270)	(270)	(188)	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	3.3	2.3	(11)	(8)	(3)	(3)	(3)	(2)	0	0	0
4411	Sherwood Charter School	6/30/2016	Proportion	3.7	1.7	(90)	(42)	(24)	(24)	(18)	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	3.3	2.3	(476)	(332)	(144)	(144)	(144)	(44)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4412	Estacada Web Academy	6/30/2016	Proportion	3.7	1.7	168	78	45	45	33	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	3.3	2.3	(380)	(265)	(115)	(115)	(115)	(35)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	3.7	1.7	598	274	162	162	112	0	0	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	3.3	2.3	(270)	(188)	(82)	(82)	(82)	(24)	0	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	3.7	1.7	421	193	114	114	79	0	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	3.3	2.3	(548)	(382)	(166)	(166)	(166)	(50)	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	3.7	1.7	694	318	188	188	130	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	3.3	2.3	(439)	(306)	(133)	(133)	(133)	(40)	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	3.7	1.7	396	182	107	107	75	0	0	0	0
4423	Molalla River Academy	6/30/2017	Proportion	3.3	2.3	(198)	(138)	(60)	(60)	(60)	(18)	0	0	0
4423	Molalla River Academy	6/30/2016	Proportion	3.7	1.7	116	54	31	31	23	0	0	0	0
4424	The Ivy School	6/30/2017	Proportion	3.3	2.3	(48)	(33)	(15)	(15)	(15)	(3)	0	0	0
4424	The Ivy School	6/30/2016	Proportion	3.7	1.7	233	107	63	63	44	0	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	3.3	2.3	(2)	(1)	(1)	(1)	(1)	0	0	0	0
4429	Clackamas Web Academy	6/30/2016	Proportion	3.7	1.7	(2)	0	(1)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	3.3	2.3	(3)	(2)	(1)	(1)	(1)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	3.7	1.7	(8)	(4)	(2)	(2)	(2)	0	0	0	0
4432	Renaissance Public Academy	6/30/2017	Proportion	3.3	2.3	(40)	(28)	(12)	(12)	(12)	(4)	0	0	0
4432	Renaissance Public Academy	6/30/2016	Proportion	3.7	1.7	68	32	18	18	14	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2017	Proportion	3.3	2.3	(112)	(78)	(34)	(34)	(34)	(10)	0	0	0
4433	Powell Butte Community Charter School	6/30/2016	Proportion	3.7	1.7	256	118	69	69	49	0	0	0	0
4434	Logos Public Charter School	6/30/2017	Proportion	3.3	2.3	2,523	1,758	765	765	765	228	0	0	0
4434	Logos Public Charter School	6/30/2016	Proportion	3.7	1.7	(176)	(80)	(48)	(48)	(32)	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2017	Proportion	3.3	2.3	(131)	(91)	(40)	(40)	(40)	(11)	0	0	0
4435	Sunny Wolf Charter School	6/30/2016	Proportion	3.7	1.7	172	80	46	46	34	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2017	Proportion	3.3	2.3	(376)	(262)	(114)	(114)	(114)	(34)	0	0	0
4436	Academy Of Arts & Academics	6/30/2016	Proportion	3.7	1.7	98	46	26	26	20	0	0	0	0
4437	Center for Advance Learning	6/30/2017	Proportion	3.3	2.3	6	4	2	2	2	0	0	0	0
4437	Center for Advance Learning	6/30/2016	Proportion	3.7	1.7	82	38	22	22	16	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	3.3	2.3	(42)	(29)	(13)	(13)	(13)	(3)	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Proportion	3.7	1.7	91	41	25	25	16	0	0	0	0
4441	Baker Web Academy	6/30/2017	Proportion	3.3	2.3	(2,775)	(1,934)	(841)	(841)	(841)	(252)	0	0	0
4441	Baker Web Academy	6/30/2016	Proportion	3.7	1.7	2,015	925	545	545	380	0	0	0	0
4443	Knova Learning Oregon	6/30/2017	Proportion	3.3	2.3	(14)	(10)	(4)	(4)	(4)	(2)	0	0	0
4443	Knova Learning Oregon	6/30/2016	Proportion	3.7	1.7	(358)	(164)	(97)	(97)	(67)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	3.3	2.3	(27)	(19)	(8)	(8)	(8)	(3)	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	3.7	1.7	(76)	(34)	(21)	(21)	(13)	0	0	0	0
4446	Coburg Community Charter School	6/30/2017	Proportion	3.3	2.3	142	99	43	43	43	13	0	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	3.7	1.7	78	36	21	21	15	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	3.3	2.3	(159)	(111)	(48)	(48)	(48)	(15)	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	3.7	1.7	34	16	9	9	7	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	3.3	2.3	(373)	(260)	(113)	(113)	(113)	(34)	0	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	3.7	1.7	(316)	(146)	(85)	(85)	(61)	0	0	0	0
4449	Mosier Middle School	6/30/2017	Proportion	3.3	2.3	1	1	0	0	0	1	0	0	0
4449	Mosier Middle School	6/30/2016	Proportion	3.7	1.7	(727)	(335)	(196)	(196)	(139)	0	0	0	0
4450	Sauvie Island Academy	6/30/2017	Proportion	3.3	2.3	(231)	(161)	(70)	(70)	(70)	(21)	0	0	0
4450	Sauvie Island Academy	6/30/2016	Proportion	3.7	1.7	30	14	8	8	6	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	3.3	2.3	(48)	(33)	(15)	(15)	(15)	(3)	0	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	3.7	1.7	(152)	(70)	(41)	(41)	(29)	0	0	0	0
4452	South Columbia Family School	6/30/2017	Proportion	3.3	2.3	1	1	0	0	0	1	0	0	0
4452	South Columbia Family School	6/30/2016	Proportion	3.7	1.7	59	27	16	16	11	0	0	0	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	3.3	2.3	(326)	(227)	(99)	(99)	(99)	(29)	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	3.7	1.7	(98)	(46)	(26)	(26)	(20)	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	3.3	2.3	(145)	(101)	(44)	(44)	(44)	(13)	0	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	3.7	1.7	112	52	30	30	22	0	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	3.3	2.3	(273)	(190)	(83)	(83)	(83)	(24)	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	3.7	1.7	232	106	63	63	43	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	3.3	2.3	359	250	109	109	109	32	0	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	3.7	1.7	489	225	132	132	93	0	0	0	0
4457	Oregon Virtual Education East	6/30/2017	Proportion	3.3	2.3	9	6	3	3	3	0	0	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	3.7	1.7	44	20	12	12	8	0	0	0	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	3.3	2.3	9	6	3	3	3	0	0	0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	3.7	1.7	44	20	12	12	8	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	3.3	2.3	(184)	(128)	(56)	(56)	(56)	(16)	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	3.7	1.7	216	100	58	58	42	0	0	0	0
4460	Kairos Pdx	6/30/2017	Proportion	3.3	2.3	(129)	(90)	(39)	(39)	(39)	(12)	0	0	0

Exhibit F

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4460	Kairos Pdx	6/30/2016	Proportion	3.7	1.7	485	223	131	131	92	0	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	3.3	2.3	44	31	13	13	13	5	0	0	0
4461	Mountain View Academy	6/30/2016	Proportion	3.7	1.7	(792)	(364)	(214)	(214)	(150)	0	0	0	0
4462	Bend International School	6/30/2017	Proportion	3.3	2.3	(2)	(1)	(1)	(1)	(1)	0	0	0	0
4462	Bend International School	6/30/2016	Proportion	3.7	1.7	478	220	129	129	91	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	3.3	2.3	(127)	(89)	(38)	(38)	(38)	(13)	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	3.7	1.7	240	110	65	65	45	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	3.3	2.3	2	1	1	1	1	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	3.7	1.7	167	77	45	45	32	0	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	3.3	2.3	(98)	(68)	(30)	(30)	(30)	(8)	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	3.7	1.7	352	162	95	95	67	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	3.3	2.3	(272)	(190)	(82)	(82)	(82)	(26)	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	3.3	2.3	(837)	(583)	(254)	(254)	(254)	(75)	0	0	0
4469	Desert Sky Montessori	6/30/2017	Proportion	3.3	2.3	(87)	(61)	(26)	(26)	(26)	(9)	0	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2016 to June 30, 2017	July 1, 2017 to June 30, 2018
Service cost	\$1,541,220	\$1,503,584
Interest on total OPEB liability	5,048,773	5,204,831
Effect of plan changes	0	0
Administrative expenses	285,895	277,596
Member contributions	0	0
Expected investment return net of investment expenses	(1,393,344)	(2,129,770)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	0	(443,455)
Recognition of assumption changes or inputs	0	61,933
Recognition of investment (gains) or losses	(126,832)	(177,515)
OPEB Expense	<u>\$5,355,712</u>	<u>\$4,297,204</u>

As of June 30, 2018, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$2,616,385	\$0
Changes of assumptions	0	365,405
Net difference between projected and actual earnings	<u>583,229</u>	<u>0</u>
Total	<u>\$3,199,614</u>	<u>\$365,405</u>

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

Exhibit H

RHIPA Schedule of Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2018 Expense	Balance of Deferred (Inflows) 06/30/2018	Balance of Deferred Outflows 06/30/2018	Amount Recognized in 06/30/2019 Expense	Amount Recognized in 06/30/2020 Expense	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	(\$253,414)	2017-2018	5	(50,683)	(202,731)	0	(50,683)	(50,683)	(50,683)	(50,682)	0	0
	(\$634,162)	2016-2017	5	(126,832)	(380,498)	0	(126,832)	(126,832)	(126,834)	0	0	0
Economic/demographic (gains) or losses	(\$3,059,840)	2017-2018	6.9	(443,455)	(2,616,385)	0	(443,455)	(443,455)	(443,455)	(443,455)	(443,455)	(399,110)
Assumption changes or inputs	\$427,338	2017-2018	6.9	61,933	0	365,405	61,933	61,933	61,933	61,933	61,933	55,740

* 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.