

Exhibit A

RHIA Collective OPEB Expense

OPEB Expense	July 1, 2021 to June 30, 2022	July 1, 2022 to June 30, 2023
Service cost	\$1,905,883	\$1,543,400
Interest on total OPEB liability	27,282,250	24,941,764
Effect of plan changes	0	0
Administrative expenses	1,604,127	1,651,347
Member contributions	0	0
Expected investment return net of investment expenses	(50,941,218)	(49,424,066)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(12,905,789)	(12,107,317)
Recognition of assumption changes or inputs	(9,030,183)	(5,114,035)
Recognition of investment (gains) or losses	(11,116,730)	(3,870,992)
OPEB Expense	(\$53,201,660)	(\$42,379,899)

As of June 30, 2023, the deferred inflows and outflows of resources are as follows:

Deferred (Inflows) / Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$9,192,691)	\$0
Changes of assumptions	(3,948,121)	0
Net difference between projected and actual earnings	<u>0</u>	<u>1,038,442</u>
Total	(\$13,140,812)	\$1,038,442

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

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2023 Expense	Balance of Deferred (Inflows) 06/30/2023	Balance of Deferred Outflows 06/30/2023	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized in 06/30/2027 Expense	Amount Recognized in 06/30/2028 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$24,266,304	2022-2023	5.0	4,853,261	0	19,413,043	4,853,261	4,853,261	4,853,261	4,853,260	0	0
	\$43,394,578	2021-2022	5.0	8,678,916	0	26,036,746	8,678,916	8,678,916	8,678,914	0	0	0
	(\$128,897,788)	2020-2021	5.0	(25,779,558)	(51,559,114)	0	(25,779,558)	(25,779,556)	0	0	0	0
	\$35,738,839	2019-2020	5.0	7,147,768	0	7,147,767	7,147,767	0	0	0	0	0
	\$6,143,105	2018-2019	5.0	1,228,621	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	(\$11,670,687)	2022-2023	2.3	(5,074,212)	(6,596,475)	0	(5,074,212)	(1,522,263)	0	0	0	0
	(\$12,981,082)	2021-2022	2.5	(5,192,433)	(2,596,216)	0	(2,596,216)	0	0	0	0	0
	(\$7,099,732)	2020-2021	2.7	(1,840,672)	0	0	0	0	0	0	0	0
Assumption changes or inputs	\$0	2022-2023	2.3	0	0	0	0	0	0	0	0	0
	(\$19,740,609)	2021-2022	2.5	(7,896,244)	(3,948,121)	0	(3,948,121)	0	0	0	0	0
	\$10,731,377	2020-2021	2.7	2,782,209	0	0	0	0	0	0	0	0

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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

2,458,525 100.000000% 2,138,751 100.000000% (355,335,158) (366,165,848)

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	837,806	34.07758935%	735,378	34.38353258%	(121,089,658)	(125,900,756)
2000	Lake County	521	0.02118018%	442	0.02065879%	(75,261)	(75,645)
2001	Clackamas County	33,743	1.37249613%	24,775	1.15838872%	(4,876,961)	(4,241,624)
2002	Curry County	1,113	0.04526657%	860	0.04023189%	(160,848)	(147,315)
2003	Douglas County	5,220	0.21231348%	4,112	0.19224819%	(754,424)	(703,947)
2004	Harney County	333	0.01356301%	120	0.00560795%	(48,194)	(20,534)
2005	Jackson County	10,031	0.40801457%	6,860	0.32075169%	(1,449,819)	(1,174,483)
2006	Jefferson County	836	0.03401470%	926	0.04328601%	(120,866)	(158,499)
2007	Klamath County	618	0.02513621%	84	0.00390742%	(89,318)	(14,308)
2008	Lane County	18,500	0.75249989%	15,851	0.74113257%	(2,873,896)	(2,713,774)
2009	Marion County	18,947	0.77094487%	14,070	0.65935125%	(2,738,514)	(2,408,833)
2011	Washington County	29,668	1.20673210%	30,579	1.42976673%	(4,287,943)	(5,235,318)
2012	Grant County	482	0.01961257%	38	0.00176318%	(69,690)	(6,456)
2013	Umatilla County	3,231	0.13140318%	3,335	0.15594008%	(466,922)	(570,999)
2014	Linn County	9,912	0.40318606%	7,635	0.35697985%	(1,432,662)	(1,307,138)
2015	Yamhill County	5,240	0.21314122%	2,603	0.12172806%	(757,366)	(445,727)
2016	Sherman County	682	0.02773004%	664	0.03105691%	(98,535)	(113,720)
2017	Columbia County	1,768	0.07191670%	1,793	0.08383865%	(255,545)	(306,989)
2018	Coos County	2,981	0.12123530%	2,903	0.13575493%	(430,792)	(497,088)
2020	Wasco County	1,299	0.05282354%	923	0.04313499%	(187,701)	(157,946)
2021	Baker County	1,006	0.04093145%	1,035	0.04837309%	(145,444)	(177,126)
2022	Gilliam County	514	0.02090888%	538	0.02515300%	(74,297)	(92,102)
2027	Deschutes County	11,462	0.46620678%	11,890	0.55595159%	(1,656,597)	(2,035,705)
2035	Hood River County	1,938	0.07881392%	1,890	0.08837775%	(280,054)	(323,609)
2036	Clatsop County	3,164	0.12868163%	2,167	0.10131755%	(457,251)	(370,990)
2037	Polk County	3,117	0.12678049%	3,292	0.15392115%	(450,496)	(563,607)
2038	Multnomah County	88,589	3.60374458%	52,351	2.44771600%	(12,805,372)	(8,962,700)
2039	Malheur County	1,512	0.06148687%	1,245	0.05819612%	(218,484)	(213,094)
2040	Benton County	12,305	0.50050214%	0	0.00000000%	(1,778,460)	0
2042	Josephine County	4,624	0.18806927%	4,364	0.20404947%	(668,276)	(747,159)
2043	Lincoln County	758	0.03084858%	427	0.01994622%	(109,616)	(73,036)
2044	Crook County	514	0.02090074%	445	0.02079765%	(74,268)	(76,154)
2050	Wallowa County	58	0.00235832%	114	0.00534564%	(8,380)	(19,574)
2053	Community Counseling Solutions	0	0.00000000%	32	0.00150976%	0	(5,528)
2099	State Judiciary	19,056	0.77508507%	27,725	1.29631641%	(2,754,150)	(4,746,668)
2100	City of Roseburg	2,201	0.08950651%	2,204	0.10304098%	(318,048)	(377,301)
2101	City of Salem	21,079	0.85736693%	19,311	0.90289520%	(3,046,526)	(3,306,094)
2102	City of Medford	8,867	0.36065406%	7,858	0.36739294%	(1,281,531)	(1,345,267)
2103	City of Albany	5,858	0.23828678%	6,392	0.29884732%	(846,717)	(1,094,277)
2104	City of Ashland	3,704	0.15065822%	2,948	0.13783512%	(535,342)	(504,705)
2105	City of Astoria	2,402	0.09768622%	1,169	0.05467303%	(347,115)	(200,194)
2106	City of Beaverton	9,368	0.38103132%	8,465	0.39578380%	(1,353,938)	(1,449,225)
2107	City of Bend	9,188	0.37373670%	8,554	0.39994885%	(1,328,018)	(1,464,476)
2109	City of Canby	1,254	0.0509440%	777	0.0362587%	(181,201)	(133,013)
2110	City of Coquille	223	0.00907617%	188	0.00877289%	(32,251)	(32,123)
2111	City of Eugene	25,251	1.02708618%	22,171	1.03665037%	(3,649,598)	(3,795,860)
2112	City Of Forest Grove	248	0.01009914%	295	0.01381507%	(35,886)	(50,586)
2113	City of Grants Pass	2,673	0.10872658%	2,425	0.11339656%	(386,344)	(415,219)
2114	City of Gresham	9,108	0.37045099%	9,125	0.42665650%	(1,316,343)	(1,562,270)
2115	City of Hillsboro	11,996	0.48791980%	12,226	0.57162943%	(1,733,751)	(2,093,112)
2117	City of McMinnville	2,377	0.09667870%	1,685	0.07877962%	(343,533)	(288,464)
2118	City of Ontario	825	0.03356362%	808	0.03776784%	(119,263)	(138,293)
2119	City of Oregon City	3,644	0.14821895%	3,360	0.15711366%	(526,674)	(575,297)
2120	City of Lake Oswego	5,761	0.23434377%	5,405	0.25270263%	(832,706)	(925,311)
2121	City of Portland	95,632	3.88981286%	61,989	2.89837623%	(13,821,873)	(10,612,864)
2122	City of Redmond	2,001	0.08139555%	1,435	0.06709009%	(289,227)	(245,661)
2123	City of St Helens	961	0.03910800%	953	0.04455124%	(138,964)	(163,131)
2125	City of Vernonia	46	0.00186941%	2	0.00008884%	(6,643)	(325)
2126	City of West Linn	1,678	0.06823360%	1,117	0.05224217%	(242,458)	(191,293)
2127	City of Cottage Grove	854	0.03474563%	445	0.02078830%	(123,463)	(76,120)
2128	City of Tillamook	377	0.01533396%	178	0.00830399%	(54,487)	(30,428)
2129	City of Sweet Home	180	0.00730845%	153	0.00716867%	(25,969)	(26,248)
2131	City of Drain	52	0.00209475%	37	0.00172110%	(7,443)	(6,302)
2132	Eugene Water & Electric Board	9,048	0.36803328%	10,155	0.47481638%	(1,307,752)	(1,738,615)
2135	McMinnville Water & Light Department	1,064	0.04329466%	900	0.04208064%	(153,841)	(154,085)
2138	City of Hood River	1,143	0.04647706%	1,126	0.05264147%	(165,149)	(192,755)
2139	City of Reedsport	273	0.01116833%	194	0.00907866%	(39,502)	(33,243)
2140	City of Lebanon	1,449	0.05895568%	1,311	0.06129091%	(209,490)	(224,426)
2142	City of Sherwood	1,703	0.06926958%	1,635	0.07644181%	(246,139)	(279,904)
2143	City of Oakland	27	0.00111734%	18	0.00083740%	(3,970)	(3,066)
2145	City of Vale	35	0.00143663%	18	0.00085237%	(5,105)	(3,121)
2146	City of Prineville	804	0.03271026%	237	0.01108918%	(116,231)	(40,605)
2147	City of Wheeler	37	0.00151310%	41	0.00192589%	(5,377)	(7,052)
2148	City of Klamath Falls	2,537	0.10320904%	1,679	0.07851966%	(366,738)	(287,512)
2149	City of Canyonville	44	0.00178847%	27	0.00125634%	(6,355)	(4,600)
2150	City of Bandon	549	0.02232965%	550	0.02593505%	(79,345)	(94,081)
2152	City of Coos Bay	1,348	0.05484183%	1,226	0.05731008%	(194,872)	(209,850)
2154	City of Pendleton	2,679	0.10894868%	1,688	0.07890619%	(387,133)	(288,940)
2155	City of Corvallis	6,778	0.27571044%	5,572	0.26050765%	(979,696)	(953,890)
2157	City of Monmouth	695	0.02828911%	747	0.03493955%	(100,520)	(127,937)
2158	City of Milton-Freewater	827	0.03365067%	636	0.02975054%	(119,573)	(108,936)
2159	City of Baker City	709	0.02884128%	713	0.03332973%	(102,483)	(122,042)
2160	City of Hermiston	1,470	0.05978300%	1,680	0.07853369%	(212,430)	(287,564)
2161	City of Pilot Rock	62	0.00253323%	68	0.00320000%	(9,001)	(11,717)
2162	City of Clatskanie	92	0.00374696%	76	0.00355628%	(13,314)	(13,022)
2163	City of Milwaukie	1,521	0.06185538%	1,412	0.06600535%	(219,794)	(241,689)
2165	City of Cornelius	618	0.02512075%	601	0.02809350%	(89,263)	(102,869)
2166	City of Nyssa	176	0.00715795%	223	0.01042852%	(25,435)	(38,186)
2167	City of Athena	70	0.00283669%	76	0.00354412%	(10,087)	(12,977)
2168	City of Oakridge	178	0.00725476%	197	0.00921285%	(25,779)	(33,734)
2170	City of Madras	357	0.01453026%	331	0.01546089%	(51,631)	(56,612)
2172	City of Sandy	513	0.02085681%	473	0.02211992%	(74,112)	(80,996)
2174	City of Mt Angel	195	0.00792233%	180	0.00843062%	(28,150)	(30,870)
2175	City of Umatilla	381	0.01549181%	29	0.00137276%	(55,048)	(5,027)
2176	City of Seaside	540	0.02194853%	450	0.02103330%	(77,991)	(77,017)
2177	City of Condon	70	0.00283788%	77	0.00358480%	(10,084)	(13,126)
2178	City of Boardman	216	0.00880365%	215	0.01004745%	(31,282)	(36,790)
2179	City of Estacada	226	0.00919942%	135	0.00631163%	(32,689)	(23,111)
2180	City of Enterprise	138	0.00559645%	114	0.00530777%	(19,886)	(19,435)
2181	City of Central Point	1,198	0.04872474%	997	0.04663189%	(173,136)	(170,750)
2182	City of Cascade Locks	200	0.00813130%	139	0.00652063%	(28,893)	(23,876)
2183	City of Myrtle Point	132	0.00537843%	14	0.00064150%	(19,111)	(2,349)
2184	City of Port Orford	72	0.00294608%	59	0.00275348%	(10,468)	(10,082)
2185	City of Wood Village	66	0.00269145%	69	0.00324161%	(9,564)	(11,870)
2186	City of Chiloquin	24	0.00099613%	36	0.00169959%	(3,540)	(6,223)
2187	City of Philomath	410	0.01667992%	402	0.01880023%	(59,270)	(68,840)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

		2,458,525	100.000000%	2,138,751	100.000000%	(355,335,158)	(366,165,848)
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
2188	City of Talent	228	0.00926246%	231	0.01079135%	(32,913)	(39,514)
2189	City of Willamina	114	0.00462391%	68	0.00317849%	(16,430)	(11,639)
2191	City of Huntington	0	0.00000000%	0	0.00000000%	0	0
2192	City of North Plains	29	0.00118201%	38	0.00176598%	(4,200)	(6,466)
2193	City of Heppner	0	0.00000000%	0	0.00000000%	0	0
2194	City of Cave Junction	39	0.00159933%	35	0.00164629%	(5,683)	(6,028)
2195	City of Metolius	0	0.00000000%	0	0.00000000%	0	0
2196	City of Hubbard	216	0.00878291%	268	0.01253629%	(31,209)	(45,904)
2197	City of Myrtle Creek	67	0.00272806%	2	0.00009071%	(9,694)	(332)
2198	City of Carlton	131	0.00534223%	121	0.00549796%	(18,983)	(20,692)
2199	City of Junction City	691	0.02891944%	495	0.02314762%	(99,819)	(64,759)
2200	City of Wallowa	38	0.00156476%	30	0.00140222%	(5,560)	(5,134)
2201	City of Coburg	174	0.00707009%	185	0.00865879%	(25,123)	(31,706)
2202	City of Dallas	992	0.04034980%	974	0.04551816%	(143,377)	(166,672)
2203	City of Rockaway Beach	97	0.00394830%	102	0.00478270%	(14,030)	(17,513)
2204	City of Burns	55	0.00222613%	31	0.00143729%	(7,910)	(5,263)
2205	City of Elgin	8	0.00034289%	1	0.00003320%	(1,218)	(122)
2206	City of Weston	21	0.00083831%	31	0.00146815%	(2,979)	(5,376)
2207	City of Mill City	37	0.00149765%	40	0.00188521%	(5,322)	(6,903)
2208	City of Fairview	200	0.00815164%	152	0.00709012%	(28,966)	(25,962)
2209	City of Monroe	41	0.00167377%	3	0.00015243%	(5,947)	(558)
2210	City of Helix	16	0.00067032%	22	0.00102162%	(2,382)	(3,741)
2211	City of Jefferson	104	0.00422204%	120	0.00561776%	(15,002)	(20,570)
2212	Town of Lakeview	162	0.00658200%	15	0.00070228%	(23,388)	(2,572)
2213	City of Stanfield	155	0.00630378%	169	0.00790835%	(22,400)	(28,958)
2214	City of Yamhill	89	0.00360704%	38	0.00179638%	(12,817)	(6,578)
2215	City of Powers	0	0.00000000%	0	0.00000000%	0	0
2216	City of Brookings	298	0.01211173%	288	0.01348606%	(43,037)	(49,289)
2217	City of Sutherlin	488	0.01986028%	300	0.01403342%	(70,571)	(61,386)
2218	City of Prairie City	39	0.00159201%	67	0.00313922%	(5,657)	(11,495)
2219	City of Sheridan	179	0.00726208%	180	0.00843810%	(25,805)	(30,897)
2220	City of Garibaldi	19	0.00075574%	0	0.00000000%	(2,685)	0
2221	City of Sisters	111	0.00452507%	85	0.00397802%	(16,079)	(14,566)
2222	City of Jacksonville	320	0.01302570%	296	0.01383284%	(46,285)	(60,651)
2223	City of Cannon Beach	470	0.01911187%	461	0.02153453%	(67,911)	(78,852)
2224	City of Falls City	24	0.00095830%	0	0.00000000%	(3,405)	0
2225	City of Echo	32	0.00130403%	47	0.00221064%	(4,634)	(8,095)
2226	City of Hines	32	0.00128654%	40	0.00186090%	(4,572)	(6,814)
2228	City of Turner	164	0.00665399%	149	0.00696996%	(23,644)	(25,522)
2229	City of John Day	69	0.00280453%	11	0.00053349%	(9,965)	(1,953)
2231	City of Banks	5	0.00019971%	3	0.00015243%	(710)	(558)
2232	City of Joseph	0	0.00000000%	0	0.00000000%	0	0
2233	City of Lafayette	141	0.00571766%	139	0.00649257%	(20,317)	(23,774)
2234	City of Aumsville	211	0.00895198%	190	0.00895209%	(30,495)	(32,608)
2235	City of Amity	59	0.00240063%	4	0.00019778%	(8,530)	(724)
2236	City of Creswell	214	0.00869342%	192	0.00899665%	(30,891)	(32,954)
2237	City of Troutdale	860	0.03499619%	869	0.04061342%	(124,354)	(148,712)
2238	City of Warrenton	522	0.02123387%	289	0.01349619%	(75,451)	(49,418)
2240	City of Wilsonville	1,727	0.07022503%	1,843	0.08617085%	(249,534)	(315,528)
2241	City of Bay City	82	0.00335486%	99	0.00461484%	(11,921)	(16,898)
2242	City of Gaston	0	0.00000000%	0	0.00000000%	0	0
2244	City of Lakeside	39	0.00160055%	18	0.00084489%	(5,687)	(3,094)
2245	City of Dundee	137	0.00555333%	72	0.00335757%	(19,733)	(12,294)
2246	City of Merrill	6	0.00023835%	8	0.00038621%	(847)	(1,414)
2247	City of Malin	58	0.00234083%	44	0.00204699%	(8,318)	(7,495)
2248	City of Fossil	0	0.00000000%	0	0.00000000%	0	0
2249	City of Phoenix	129	0.00526413%	144	0.00671747%	(18,705)	(24,597)
2250	City of Gold Beach	283	0.01149592%	159	0.00745248%	(40,849)	(27,288)
2251	City of Rogue River	151	0.00616142%	117	0.00545739%	(21,894)	(19,983)
2252	City of Dayton	88	0.00357328%	66	0.00309994%	(12,697)	(11,351)
2253	Town of Butte Falls	6	0.00025666%	3	0.00014915%	(912)	(546)
2254	City of Shady Cove	0	0.00000000%	0	0.00000000%	0	0
2255	Town of Canyon City	2	0.00006833%	0	0.00000000%	(243)	0
2256	City of Jordan Valley	29	0.00119014%	34	0.00158644%	(4,229)	(5,809)
2257	City of Culver	54	0.00218261%	54	0.00252390%	(7,756)	(9,242)
2258	City of Adair Village	16	0.00066869%	5	0.00022864%	(2,376)	(837)
2260	City of Riddle	71	0.00289238%	62	0.00289515%	(10,278)	(10,601)
2261	City of Waldport	201	0.00819272%	141	0.00661274%	(29,112)	(24,214)
2262	City of Dufur	0	0.00000000%	0	0.00000000%	0	0
2263	City of La Grande	368	0.01497727%	260	0.01214868%	(53,220)	(44,484)
2264	City of Gervais	185	0.00752484%	160	0.00749783%	(26,738)	(27,454)
2265	City of Westfir	9	0.00036729%	0	0.00000000%	(1,305)	0
2266	City of Irrigon	155	0.00630459%	129	0.00605166%	(22,402)	(22,159)
2267	City of Independence	496	0.02018283%	548	0.02563693%	(71,717)	(93,874)
2268	City of Harrisburg	105	0.00427858%	109	0.00510017%	(15,203)	(18,675)
2269	City of Durham	0	0.00000000%	0	0.00000000%	0	0
2270	City of Lyons	22	0.00089346%	26	0.00121426%	(3,139)	(4,446)
2271	City of Columbia City	73	0.00298350%	76	0.00355394%	(10,601)	(13,013)
2272	City of Aurora	0	0.00000000%	0	0.00000000%	0	0
2273	City of Silverton	599	0.02438251%	585	0.02736036%	(86,640)	(100,184)
2274	City of Gold Hill	0	0.00000000%	0	0.00000000%	0	0
2275	City of Toledo	978	0.03979541%	26	0.00121426%	(141,407)	(4,446)
2276	City of Newport	465	0.01890809%	35	0.00165190%	(67,187)	(6,049)
2278	City of Springfield	7,291	0.29657254%	5,738	0.26826873%	(1,053,827)	(982,308)
2279	City of Keizer	1,251	0.05089230%	1,119	0.05230202%	(180,838)	(191,512)
2280	City of Winston	186	0.00755534%	223	0.01041542%	(26,847)	(38,138)
2281	City of Manzanita	66	0.00268291%	88	0.00409912%	(9,533)	(15,010)
2282	City of Eagle Point	91	0.00369978%	85	0.00397428%	(13,147)	(14,552)
2283	City of Maupin	0	0.00000000%	0	0.00000000%	0	0
2284	City of Halsey	36	0.00145882%	3	0.00013933%	(5,187)	(510)
2285	City of Veneta	207	0.00840179%	14	0.00064383%	(29,855)	(2,357)
2286	City of Millersburg	70	0.00284113%	72	0.00334681%	(10,096)	(12,255)
2287	City of King City	85	0.00346102%	64	0.00299193%	(12,298)	(10,955)
2288	City of Tualatin	1,775	0.07221159%	1,240	0.05796327%	(256,593)	(212,242)
2290	City of Molalla	876	0.03562746%	980	0.04583002%	(126,597)	(167,814)
2291	City of Florence	711	0.02890270%	112	0.00525868%	(102,701)	(19,255)
2292	City of North Bend	910	0.03701284%	493	0.02304616%	(131,520)	(84,387)
2293	City of Lowell	0	0.00000000%	0	0.00000000%	0	0
2294	City of Depoe Bay	44	0.00178603%	54	0.00251549%	(6,346)	(9,211)
2295	City of Tigard	1,181	0.04803897%	147	0.00686475%	(170,699)	(25,136)
2296	City of Happy Valley	692	0.02812743%	792	0.03704499%	(99,947)	(135,646)
2297	City of Rainier	187	0.00760822%	195	0.00910251%	(27,035)	(33,330)
2298	City of Lincoln City	1,922	0.07819363%	1,200	0.05611032%	(277,849)	(205,457)
2299	City of Dunes City	17	0.00069106%	6	0.00029877%	(2,456)	(1,094)
2300	City of Yachats	44	0.00179417%	95	0.00446101%	(6,375)	(16,335)
2301	City of Moro	0	0.00000000%	0	0.00000000%	0	0



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

		2,458,525	100.000000%	2,138,751	100.000000%	(355,335,158)	(366,165,848)
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
2302	City of Mt. Vernon	37	0.00151798%	36	0.00167715%	(5,394)	(6,141)
2303	City of Woodburn	1,493	0.06072178%	1,453	0.06792376%	(215,766)	(248,714)
2304	City of Gladstone	734	0.02984025%	654	0.03058888%	(106,033)	(112,006)
2305	City of Elkton	26	0.00103802%	30	0.00141204%	(3,688)	(5,170)
2306	City of Imbler	0	0.00000000%	0	0.00000000%	0	0
2307	City of Yoncalla	17	0.00067439%	25	0.00115628%	(2,396)	(4,234)
2308	City of North Powder	9	0.00037014%	2	0.00007762%	(1,315)	(284)
2309	City of Gearhart	186	0.00756999%	142	0.00664219%	(26,899)	(24,321)
2403	Central Coos Fire and Rescue	0	0.00000000%	0	0.00000000%	0	0
2501	Port of The Dalles	66	0.00269755%	14	0.00064056%	(9,585)	(2,346)
2507	Port of Astoria	121	0.00492653%	140	0.00653606%	(17,506)	(23,933)
2508	Multnomah Drainage	515	0.02062577%	391	0.01827001%	(74,487)	(66,899)
2510	Horsely Irrigation District	0	0.00000000%	0	0.00000000%	0	0
2511	Grants Pass Irrigation District	73	0.00298838%	0	0.00000000%	(10,619)	0
2512	Port of Portland	14,904	0.60619926%	11,459	0.53576364%	(2,154,039)	(1,961,784)
2513	Port of Coos Bay	278	0.01129254%	57	0.00268334%	(40,126)	(9,825)
2515	Klamath County Fire District 1	666	0.02709552%	802	0.03749946%	(96,280)	(137,310)
2518	Clackamas County Housing Authority	671	0.02728262%	780	0.03647924%	(96,945)	(133,575)
2519	Home Forward	3,858	0.15691889%	2,969	0.13880812%	(557,588)	(508,268)
2521	League of Oregon Cities	286	0.01164804%	129	0.00601613%	(41,390)	(22,029)
2522	Lane Council of Governments	1,235	0.05021507%	1,160	0.05422511%	(178,432)	(198,554)
2526	Clatskanie PUD	484	0.01968497%	255	0.01191163%	(69,948)	(43,616)
2527	Deschutes Valley Water District	468	0.01903662%	462	0.02160373%	(67,644)	(79,105)
2528	Columbia River Fire & Rescue	902	0.03667728%	708	0.03308941%	(130,327)	(121,162)
2529	East Fork Irrigation District	62	0.00253363%	47	0.00217884%	(9,003)	(7,978)
2531	Oregon School Boards Association	496	0.02019422%	526	0.02460502%	(71,757)	(90,095)
2533	Onyhee Irrigation District	137	0.00555943%	35	0.00164535%	(19,755)	(6,025)
2536	Valley View Cemetery	5	0.00018809%	5	0.00024921%	(704)	(913)
2538	Clackamas Vector Control	0	0.00000000%	0	0.00000000%	0	0
2540	West Extension Irrigation District	96	0.00390722%	44	0.00206850%	(13,884)	(7,574)
2541	Jackson County Vector Control District	0	0.00000000%	0	0.00000000%	0	0
2542	Rainbow Water District	84	0.00343051%	94	0.00439462%	(12,190)	(16,092)
2545	Council of Governments	483	0.01965976%	256	0.01197895%	(69,858)	(43,863)
2549	Rogue River Fire District	306	0.01244852%	241	0.01128369%	(44,234)	(41,317)
2550	Nyssa Road Assessment District 2	37	0.00151107%	45	0.00211292%	(5,369)	(7,737)
2551	Sandy Fire Department	376	0.01527461%	255	0.01191022%	(54,276)	(43,611)
2552	Winston-Dillard Fire District	207	0.00840626%	243	0.01133933%	(29,870)	(41,521)
2553	Tangent Rural Fire Protection District	34	0.00137603%	58	0.00270017%	(4,890)	(9,887)
2555	Monroe Fire Department	35	0.00142362%	4	0.00019357%	(5,059)	(709)
2556	Jackson County Fire District 5	646	0.02628660%	708	0.03309221%	(93,342)	(121,172)
2557	Estacada Fire Department	120	0.00487325%	175	0.00817112%	(17,316)	(29,920)
2559	Keizer Fire Department	336	0.01365290%	263	0.01229643%	(48,514)	(45,025)
2561	Jefferson Rural Fire Protection District	180	0.00734058%	14	0.00065833%	(26,084)	(2,411)
2562	Wy East Fire District	25	0.0010426%	35	0.00164535%	(3,568)	(6,037)
2563	Central Oregon Irrigation District	199	0.00811381%	200	0.00936715%	(28,831)	(34,298)
2564	Illinois Valley Fire District	48	0.00196093%	49	0.00228498%	(6,968)	(8,367)
2567	Charleston Rural Fire Protection District	57	0.00230138%	203	0.00951350%	(8,178)	(34,835)
2568	Mollala Rural Fire Protection District 73	403	0.01637771%	379	0.01772296%	(58,196)	(64,895)
2569	Central Oregon Intergovernmental Council	975	0.03966403%	417	0.01951934%	(140,940)	(71,473)
2570	Port of St Helens	6	0.00024242%	25	0.00119041%	(861)	(4,359)
2571	Crystal Springs Water District	73	0.00296885%	81	0.00379754%	(10,549)	(13,905)
2572	Local Government Personnel Institute	0	0.00000000%	0	0.00000000%	0	0
2575	Jefferson County Rural Fire Protection District 1	100	0.00408171%	13	0.00058866%	(14,504)	(2,155)
2576	Depoe Bay Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2579	La Pine Rural Fire Protection District	572	0.02326802%	313	0.01465435%	(82,679)	(53,659)
2580	Marion County Fire District 1	1,449	0.05893778%	1,184	0.05536736%	(209,427)	(202,736)
2581	Port of Umatilla	91	0.00372012%	103	0.00480327%	(13,219)	(17,588)
2582	Talent Irrigation District	167	0.00677479%	142	0.00662115%	(24,073)	(24,244)
2585	Rogue River Valley Irrigation District	82	0.00334265%	103	0.00480795%	(11,878)	(17,605)
2587	Tualatin Valley Irrigation District	49	0.00199022%	3	0.00014915%	(7,072)	(546)
2588	Clatskanie Rural Fire Protection District	147	0.0059570%	205	0.0093467%	(21,269)	(35,169)
2589	West Slope Water District	96	0.00349274%	82	0.00384523%	(12,411)	(14,080)
2590	Redmond Fire & Rescue	1,284	0.05139830%	1,064	0.04972996%	(182,636)	(182,094)
2592	Medford Irrigation District	71	0.00288913%	102	0.00476072%	(10,266)	(17,432)
2594	Metro	12,569	0.51125167%	10,118	0.47306489%	(1,816,657)	(1,732,202)
2595	Canby Fire District	505	0.02055704%	478	0.02233921%	(73,046)	(81,799)
2596	Bend Parks & Recreation	1,060	0.04309576%	705	0.03295615%	(153,134)	(120,674)
2597	Mapleton Water District	0	0.00000000%	0	0.00000000%	0	0
2598	Marion County Housing Authority	69	0.00279273%	84	0.00390602%	(9,924)	(14,303)
2599	South Suburban Sanitary District	94	0.00380797%	92	0.00429503%	(13,531)	(15,727)
2600	Winston-Dillard Water District	53	0.00216878%	45	0.00209655%	(7,706)	(7,677)
2601	Baker Valley Irrigation District	24	0.00097579%	36	0.00167013%	(3,467)	(6,115)
2602	Aumsville Rural Fire Protection District	54	0.00220620%	3	0.00016224%	(7,839)	(594)
2603	Corbett Water District	22	0.00089159%	0	0.00000000%	(3,168)	0
2604	Netarts-Oceanside Sanitary District	92	0.00373598%	102	0.00478270%	(13,275)	(17,513)
2605	Scio Fire District	111	0.00449456%	45	0.00209141%	(15,971)	(7,658)
2606	West Valley Housing Authority	192	0.00781078%	223	0.01044021%	(27,754)	(38,228)
2607	Hoodland Fire District 74	163	0.00663772%	185	0.00863308%	(23,586)	(31,611)
2608	Gaston Rural Fire Protection District	6	0.00024730%	0	0.00000000%	(879)	0
2610	Turner Fire District	95	0.00384946%	2	0.00010801%	(13,678)	(395)
2612	Community Services Consortium	1,082	0.04401257%	726	0.03392354%	(156,392)	(124,216)
2613	Polk Soil & Water Conservation District	8	0.00033516%	2	0.00010193%	(1,191)	(373)
2617	Clean Water Services	6,282	0.25552191%	5,331	0.24927961%	(907,959)	(912,777)
2618	Estacada Cemetery District	0	0.00000000%	14	0.00066067%	0	(2,419)
2620	Jackson County Fire District 4	30	0.00121374%	44	0.00206476%	(4,313)	(7,560)
2623	Evans Valley Fire District 6	0	0.00000000%	0	0.00000000%	0	0
2624	Klamath Vector Control	0	0.00000000%	0	0.00000000%	0	0
2625	Port of Newport	292	0.01187582%	96	0.00447411%	(42,199)	(16,383)
2626	Tillamook Peoples Utility District	2,009	0.08172095%	1,618	0.07563059%	(290,383)	(276,933)
2628	McKenzie Fire And Rescue	77	0.00311203%	100	0.00465786%	(11,058)	(17,055)
2630	Sheridan Fire District	30	0.00123001%	97	0.00452975%	(4,371)	(16,586)
2631	Arch Cape Water-Sanitary District	40	0.00160828%	40	0.00186464%	(5,715)	(6,828)
2633	Port of Cascade Locks	126	0.00513641%	65	0.00303401%	(18,251)	(11,110)
2637	Northeast Oregon Housing Authority	36	0.00144924%	0	0.00000000%	(5,150)	0
2638	North Douglas County Fire and EMS	102	0.00415208%	78	0.00363436%	(14,754)	(13,308)
2641	Suburban East Salem Water District	115	0.00468296%	122	0.00568603%	(16,569)	(20,820)
2642	Dexter Rural Fire Protection District	0	0.00000000%	21	0.00098936%	0	(3,623)
2643	Sweet Home Cemetery	23	0.00095504%	26	0.00123156%	(3,394)	(4,510)
2644	Lakeside Water District	53	0.00215088%	54	0.00253746%	(7,643)	(9,291)
2645	Chiloquin Agency Lake Rural Fire Protection District	37	0.00150781%	22	0.00104079%	(5,358)	(3,811)
2646	Keno Rural Fire Protection District	98	0.00397718%	98	0.00458211%	(14,132)	(16,778)
2647	Crooked River Ranch Rural Fire Protection District	1	0.00003905%	12	0.00057089%	(139)	(2,090)
2648	Black Butte Ranch Rural Fire Protection District	216	0.00878210%	47	0.00221718%	(31,206)	(8,119)
2649	Colton Fire Department	5	0.00021273%	48	0.00226674%	(756)	(8,300)
2651	Imbler Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2652	The Oregon Consortium	0	0.00000000%	0	0.00000000%	0	0



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

2,458,525 100.000000% 2,138,751 100.000000% (355,335,158) (366,165,848)

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
2653	Umatilla Fire Department	35	0.00140572%	0	0.00000000%	(4,995)	0
2657	Mid-Willamette Valley Senior Service Agency	1,297	0.05274463%	1,405	0.06567431%	(187,420)	(240,477)
2659	Silverton Fire District	180	0.00732309%	197	0.00918854%	(26,022)	(33,645)
2660	Tualatin Valley Fire & Rescue	16,249	0.66093777%	14,671	0.68596859%	(2,348,544)	(2,511,783)
2663	Metropolitan Area Communications Commission	56	0.00226233%	0	0.00000000%	(8,039)	0
2664	Applegate Valley Rural Fire Protection District 9	106	0.00430014%	7	0.00030719%	(15,280)	(1,125)
2669	Roseburg Urban Sanitary Authority	262	0.01064459%	212	0.00989035%	(37,824)	(36,215)
2671	Columbia 911 Communications District	220	0.00895415%	381	0.01782302%	(31,817)	(65,262)
2672	Rockwood Water PUD	322	0.01310623%	392	0.01832845%	(46,571)	(67,113)
2673	Port Orford Library	19	0.00075706%	20	0.00093232%	(2,797)	(3,414)
2674	Nestucca Rural Fire District	74	0.00172380%	25	0.00117171%	(6,125)	(4,290)
2676	Woodburn Fire District	677	0.02752341%	376	0.01756633%	(97,800)	(64,322)
2678	Central Oregon Regional Housing Authority	218	0.00886670%	76	0.00356142%	(31,507)	(13,041)
2679	Columbia River Public Utility District	860	0.03499497%	591	0.02765212%	(124,349)	(101,253)
2681	Cloverdale Rural Fire Protection District	63	0.00257431%	84	0.00391023%	(9,147)	(14,318)
2684	Parkdale Fire District	52	0.00212811%	58	0.00269316%	(7,562)	(9,861)
2685	Oregon Community College Association	78	0.00317507%	28	0.00131572%	(11,282)	(4,818)
2686	Weston Cemetery	0	0.00000000%	0	0.00000000%	0	0
2687	Columbia Drainage Vector Control District	39	0.00157086%	49	0.00230929%	(5,582)	(8,456)
2688	Polk County Fire District 1	328	0.01335801%	228	0.01067632%	(47,466)	(39,093)
2689	Redmond Area Park & Recreation District	118	0.00481549%	0	0.00000000%	(17,111)	0
2692	Siuslaw Public Library	74	0.00300221%	89	0.00414635%	(10,668)	(15,183)
2693	City-County Insurance Services	1,157	0.04704325%	1,097	0.05129209%	(167,161)	(187,814)
2694	Philomath Fire Department	22	0.00090705%	0	0.00000000%	(3,223)	0
2695	Washington County Consolidated Communications Agency	1,286	0.05232690%	995	0.04653978%	(185,936)	(170,413)
2696	Stayton Fire District	214	0.00872027%	190	0.00862189%	(30,986)	(32,450)
2698	Halsey Shedd Rural Fire Protection District	11	0.00044051%	14	0.00067048%	(1,565)	(2,455)
2699	Chetco Library Board	30	0.00121740%	35	0.00161543%	(4,326)	(5,915)
2700	Lowell Rural Fire Protection District	6	0.00023632%	7	0.00034740%	(840)	(1,272)
2701	Sisters-Camp Sherman Rural Fire Protection District	344	0.01400311%	317	0.01483062%	(49,758)	(54,305)
2702	Banks Fire District 13	27	0.00109537%	32	0.00148217%	(3,892)	(5,427)
2704	Clatsop County 4-H District	34	0.00136830%	0	0.00000000%	(4,862)	0
2705	Lebanon Fire District	695	0.02825434%	624	0.02916609%	(100,398)	(106,796)
2707	Clatskanie Library	1	0.00003986%	0	0.00000000%	(142)	0
2709	Scappoose Public Library	0	0.00000000%	0	0.00000000%	0	0
2710	Klamath County Emergency Communications District	277	0.01125146%	123	0.00575850%	(39,980)	(21,086)
2713	Port of Tillamook Bay	202	0.00823502%	86	0.00400421%	(29,262)	(14,662)
2714	Winchester Bay Sanitary District	35	0.00143989%	37	0.00171081%	(5,116)	(6,264)
2715	Jackson County Fire District 3	1,584	0.06443050%	1,916	0.08956162%	(228,944)	(327,944)
2716	Neskowin Water District	0	0.00001302%	0	0.00000982%	(46)	(36)
2717	Ice Fountain Water District	67	0.00271179%	75	0.00351841%	(9,636)	(12,883)
2718	Curry Library	0	0.00000000%	0	0.00000000%	0	0
2721	Klamath Housing Authority	73	0.00295655%	100	0.00465272%	(10,506)	(17,037)
2722	Tillamook 9-1-1	74	0.00291633%	4	0.00020666%	(10,630)	(757)
2724	Nehalem Bay Wastewater Agency	61	0.00247059%	62	0.00292409%	(8,779)	(10,699)
2725	West Valley Fire District	0	0.00000000%	0	0.00000000%	0	0
2726	Yamhill Communications Agency	107	0.00436807%	77	0.00357732%	(15,521)	(13,099)
2728	Baker County Library District	110	0.00445674%	71	0.00331595%	(15,836)	(12,142)
2729	Douglas County Fire District 2	572	0.02325703%	496	0.02317194%	(82,640)	(84,848)
2731	Canby Utility Board	135	0.00548418%	160	0.00747399%	(19,487)	(27,367)
2732	Umatilla County Special Library District	46	0.00185355%	2	0.00010520%	(6,586)	(385)
2733	Ward Memorial Park District	0	0.00000000%	0	0.00000000%	0	0
2734	Seal Rock Water District	130	0.00529382%	115	0.00537089%	(18,811)	(19,666)
2739	Scappoose Rural Fire Protection District	412	0.01675883%	486	0.02273102%	(59,550)	(83,233)
2740	Neskowin Regional Sanitary Authority	0	0.00000000%	0	0.00000000%	0	0
2741	Port of Garibaldi	53	0.00215983%	0	0.00000000%	(7,675)	0
2742	Amity Fire District	7	0.00029205%	21	0.00097440%	(1,038)	(3,568)
2743	Douglas Soil & Water Conservation District	2	0.00008664%	0	0.00000000%	(308)	0
2745	Clackamas County Fire District	4,435	0.18039801%	4,146	0.19384585%	(641,018)	(709,797)
2747	Salem Housing Authority	452	0.01839965%	461	0.02155604%	(65,380)	(78,931)
2749	Black Butte Ranch Police	211	0.00852296%	184	0.00859024%	(30,534)	(31,418)
2752	Mist-Birkenfeld Rural Fire Protection District	18	0.00074760%	0	0.00000000%	(2,656)	0
2753	Linn-Benton Housing Authority	408	0.01658474%	440	0.02058725%	(58,931)	(75,383)
2757	City of Stayton	247	0.01005481%	200	0.00935265%	(35,278)	(34,246)
2758	Mohawk Valley Rural Fire District	0	0.00000000%	0	0.00000000%	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	55	0.00222410%	38	0.00177113%	(7,903)	(6,485)
2761	Clackamas River Water	725	0.02948679%	647	0.03023774%	(104,777)	(110,720)
2763	Junction City Fire Department	79	0.00320355%	33	0.00152986%	(11,383)	(5,602)
2765	Green Sanitary	12	0.00049176%	0	0.00000000%	(1,747)	0
2766	Southwest Lincoln County Water District	80	0.00326253%	14	0.00066815%	(11,593)	(2,447)
2767	Springfield Utility Board	0	0.00000000%	0	0.00000000%	0	0
2768	Lake County Library District	20	0.00083139%	0	0.00000000%	(2,954)	0
2771	Harbor Water PUD	56	0.00227698%	0	0.00000000%	(8,091)	0
2772	Umatilla County Soil & Water District	0	0.00000000%	0	0.00000000%	0	0
2773	Housing Authority of Jackson County	614	0.02498939%	618	0.02888929%	(88,787)	(105,783)
2774	Oregon Trail Library District	1	0.00003986%	3	0.00016224%	(142)	(594)
2776	Rainier Cemetery District	0	0.00000000%	0	0.00000000%	0	0
2777	City of Newberg	1,023	0.04163025%	1,080	0.05050985%	(147,927)	(184,950)
2778	Mulino Water District 23	37	0.00151798%	45	0.00208206%	(5,394)	(7,624)
2779	Brownsville Rural Fire Protection District	63	0.00256495%	37	0.00174167%	(9,114)	(6,377)
2780	Nehalem Bay Health District	0	0.00000000%	0	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	64	0.00259424%	0	0.00000000%	(9,218)	0
2783	Tillamook Fire District	84	0.00341221%	66	0.00308264%	(12,125)	(11,288)
2784	Eisenschmidt Pool	79	0.00321941%	84	0.00391584%	(11,440)	(14,338)
2785	Fern Ridge Community Library	40	0.00163716%	5	0.00025669%	(5,817)	(940)
2786	Seal Rock Rural Fire Protection District	3	0.00013789%	0	0.00000000%	(490)	0
2788	Port of Hood River	285	0.01158703%	260	0.01217159%	(41,173)	(44,568)
2789	Farmers Irrigation District	72	0.00293387%	85	0.00397943%	(10,425)	(14,571)
2790	Silver Falls Library District	84	0.00342929%	94	0.00437966%	(12,185)	(16,037)
2792	North Wasco County Parks And Recreation District	39	0.00156883%	75	0.00352636%	(5,575)	(12,912)
2793	North Lincoln Fire & Rescue District 1	169	0.00685411%	206	0.00964301%	(24,355)	(35,309)
2796	West Side Rural Fire Protection District	66	0.00267925%	72	0.00334494%	(9,520)	(12,248)
2797	Wenona Fire District	14	0.00057229%	17	0.00079579%	(2,034)	(2,914)
2798	Fairview Water District	5	0.00021720%	0	0.00000000%	(772)	0
2799	Sublimity Fire District	23	0.00091844%	26	0.00119509%	(3,254)	(4,376)
2801	Coburg Rural Fire Protection District	66	0.00270162%	5	0.00023565%	(9,600)	(863)
2802	Rural Road Assessment District 3	0	0.00000000%	0	0.00000000%	0	0
2803	Southwestern Polk County Rural Fire Protection District	0	0.00000000%	133	0.00621157%	0	(22,745)
2804	Aurora Rural Fire Protection District	88	0.00358711%	72	0.00335850%	(12,746)	(12,298)
2806	Multnomah County Rural Fire Protection District 14	0	0.00000000%	0	0.00000000%	0	0
2809	Juntura Road District 4	0	0.00000000%	0	0.00000000%	0	0
2810	Sutherlin Water Control District	0	0.00000000%	0	0.00000000%	0	0
2811	Mid-Columbia Center For Living	219	0.0089802%	238	0.01110555%	(31,618)	(40,665)
2814	The Job Council	78	0.00318728%	0	0.00000000%	(11,326)	0
2816	Odell Sanitary District	37	0.00152164%	37	0.00174401%	(5,407)	(6,386)
2817	Wickiup Water District	46	0.00187999%	0	0.00000000%	(6,680)	0



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

		2,458,525	100.000000%	2,138,751	100.000000%	(355,335,158)	(366,165,848)
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
2818	Netarts Water District	32	0.00129061%	29	0.00136762%	(4,586)	(5,008)
2819	Harrisburg Fire and Rescue	15	0.00061582%	2	0.00007715%	(2,188)	(282)
2820	Central Oregon Coast Fire & Rescue District	0	0.00000000%	0	0.00000000%	0	0
2821	Tillamook County Soil And Water Conservation District	59	0.00241730%	67	0.00312145%	(8,590)	(11,430)
2822	Deschutes County Rural Fire Protection District 2	64	0.00258529%	69	0.00323666%	(9,186)	(11,841)
2823	Lyons Fire District	6	0.00025951%	19	0.00088510%	(922)	(3,241)
2824	Glide Fire Department	4	0.00016067%	5	0.00024641%	(571)	(902)
2825	Northern Oregon Corrections	599	0.02437315%	43	0.00201239%	(86,606)	(7,369)
2826	Wasco County Soil-Water Conservation District	140	0.00568593%	127	0.00593010%	(20,204)	(21,714)
2828	Deschutes Public Library District	875	0.03559399%	911	0.04259869%	(126,497)	(155,982)
2829	Hubbard Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2830	Netarts-Oceanside Rural Fire Protection District	14	0.00056091%	0	0.00000000%	(1,993)	0
2833	Boardman Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2834	Crescent Rural Fire Protection District	51	0.00208296%	26	0.00120397%	(7,401)	(4,409)
2835	North Clackamas County Water Commission	0	0.00000000%	0	0.00000000%	0	0
2837	NORCOM	232	0.00942069%	175	0.00818889%	(33,475)	(29,985)
2838	High Desert Parks & Recreation District	30	0.00121780%	0	0.00000000%	(4,327)	0
2839	North Morrow Vector Control District	83	0.00336991%	94	0.00438808%	(11,974)	(16,068)
2840	Cannon Beach Rural Fire Protection District	59	0.00239168%	65	0.00304570%	(8,498)	(11,152)
2841	Jefferson County Soil & Water Conservation District	38	0.00153344%	61	0.00285540%	(5,449)	(10,455)
2842	Tualatin Valley Water District	2,200	0.08947764%	2,151	0.10055776%	(317,946)	(368,208)
2843	Yachats Rural Fire Protection District	57	0.00230545%	13	0.00059147%	(8,192)	(2,166)
2844	Crook County Rural Fire Protection District 1	317	0.01287479%	398	0.01859029%	(45,749)	(68,071)
2845	Sunrise Water Authority	230	0.00935317%	160	0.00748568%	(33,235)	(27,410)
2846	Jefferson County Library District	4	0.00015131%	5	0.00021040%	(538)	(770)
2847	Sweet Home Fire and Ambulance District	204	0.00829830%	256	0.01195651%	(29,451)	(43,781)
2849	Lebanon Aquatic District	15	0.00061826%	0	0.00000000%	(2,197)	0
2850	Lake County 4-H & Extension Service	0	0.00000000%	0	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2852	Ochoco Irrigation District	68	0.00274758%	70	0.00327107%	(9,763)	(11,978)
2853	Mill City Rural Fire Protection District	32	0.00131746%	28	0.00131105%	(4,681)	(4,801)
2855	Harney Hospital	1,647	0.06700400%	306	0.01430040%	(238,089)	(52,363)
2857	Sunriver Service District	605	0.02460418%	349	0.01630157%	(87,427)	(59,691)
2858	Nesika Beach-Ophir Water District	0	0.00001912%	0	0.00000000%	(68)	0
2859	South Lane County Fire and Rescue	263	0.01069788%	312	0.01458468%	(38,013)	(53,404)
2860	Coos County Airport District	117	0.00476953%	133	0.00621017%	(16,948)	(22,740)
2861	Mt Angel Fire District	27	0.00109822%	28	0.00130123%	(3,902)	(4,765)
2864	Tri-City Water and Sanitary Authority	0	0.00000000%	0	0.00000000%	0	0
2865	Tri-County Cooperative Weed Management Area	12	0.00050437%	0	0.00000000%	(1,792)	0
2867	West Multnomah Soil And Water Conservation District	109	0.00442786%	95	0.00445494%	(15,734)	(16,312)
2869	Nehalem Bay Fire & Rescue	0	0.00000000%	0	0.00000000%	0	0
2870	Clackamas River Water Providers	56	0.00227128%	63	0.00296248%	(8,071)	(10,848)
2873	Mosier Fire District	33	0.00135732%	4	0.00018609%	(4,823)	(681)
2874	Umatilla-Morrow Radio and Data District	116	0.00472967%	112	0.00525774%	(16,806)	(19,252)
2876	Oregon Municipal Electric Utilities Association	0	0.00000000%	0	0.00000000%	0	0
2877	Mid-Columbia Fire And Rescue V1-801	114	0.00462066%	30	0.00142092%	(16,419)	(5,203)
2878	Yamhill Fire Protection District	3	0.00011886%	7	0.00031981%	(397)	(1,171)
2879	LaGrande Rural Fire Protection District	612	0.02487833%	0	0.00000000%	(88,401)	0
2880	Oregon Health & Science University	81,249	3.30480598%	61,773	2.88827407%	(11,743,138)	(10,575,873)
2881	Lake Chinook Fire and Rescue District	13	0.00053853%	0	0.00000000%	(1,914)	0
2883	Lane Fire Authority	473	0.01924121%	595	0.02781811%	(68,371)	(101,860)
2884	North Central Public Health District	74	0.00300831%	34	0.00157054%	(10,690)	(5,751)
2885	Siletz Rural Fire Protection District	0	0.00000000%	0	0.00000000%	0	0
2886	Idanha-Detroit Rural Fire Protection District	6	0.00023388%	18	0.00083740%	(831)	(3,066)
2887	Umatilla County Fire District #1	564	0.02294791%	538	0.02513430%	(81,542)	(92,033)
2888	Oak Lodge Water Services District	373	0.01516275%	331	0.01548334%	(53,879)	(56,695)
2889	Mid-valley Behavioral Care Network	0	0.00000000%	0	0.00000000%	0	0
2890	Central Cascades Fire & EMS	0	0.00000000%	0	0.00000000%	0	0
2891	Grant County Emergency Communications Agency	34	0.00137318%	7	0.00033477%	(4,879)	(1,226)
2892	Lake Health District	0	0.00000000%	0	0.00000000%	0	0
2893	Pleasant Hill Goshen Fire & Rescue	0	0.00000000%	0	0.00000000%	0	0
2894	Greater Toledo Pool Recreation District	0	0.00000000%	0	0.00000000%	0	0
2895	Western Lane Fire and EMS Authority	377	0.01534741%	377	0.01763880%	(54,535)	(64,587)
2899	New Carlton Fire District	0	0.00000000%	16	0.00076867%	0	(2,815)
2900	Clatsop Community College	1,121	0.04559360%	1,111	0.05194387%	(162,010)	(190,201)
2901	Blue Mountain Community College	1,873	0.07618796%	1,635	0.07646379%	(270,723)	(279,984)
2902	Treasure Valley Community College	1,128	0.04586775%	1,855	0.08671463%	(162,984)	(317,519)
2903	Umpqua Community College	1,170	0.04756958%	1,042	0.04871722%	(169,031)	(178,386)
2904	Lane Community College	10,323	0.41986680%	11,364	0.53131805%	(1,491,934)	(1,945,505)
2905	Mt Hood Community College	5,329	0.21675273%	6,370	0.29784300%	(770,199)	(1,090,599)
2906	Klamath Community College	792	0.03220915%	288	0.01346814%	(114,450)	(49,316)
2908	Clackamas Community College	4,344	0.17667341%	4,385	0.20502013%	(627,783)	(750,714)
2910	Linn-Benton Community College	6,070	0.24688747%	4,457	0.20841323%	(877,278)	(763,138)
2918	Portland Community College	21,670	0.88144072%	16,862	0.78838678%	(3,132,069)	(2,886,803)
2919	Chemeketa Community College	9,992	0.40643273%	13,733	0.64209860%	(1,444,198)	(2,351,146)
2922	Rogue Community College	3,252	0.13225898%	3,313	0.15491939%	(469,963)	(567,262)
2925	Oregon Coast Community College	0	0.00000000%	98	0.00460315%	0	(16,855)
2926	Columbia Gorge Community College	470	0.01910983%	619	0.02894026%	(67,904)	(105,969)
2927	Tillamook Bay Community College	190	0.00774041%	0	0.00000000%	(27,504)	0
2928	Southwestern Community College	1,340	0.05451684%	1,014	0.04739635%	(193,718)	(173,549)
2929	Central Oregon Community College	2,491	0.10131725%	3,120	0.14587720%	(360,016)	(534,152)
3003	Baker School District 5J	2,421	0.09848548%	2,381	0.11133648%	(349,954)	(407,676)
3008	Huntington School District 16J	91	0.00370100%	128	0.00597732%	(13,151)	(21,887)
3016	Burnt River High School	74	0.00299407%	80	0.00375032%	(10,639)	(13,732)
3027	Pine-Eagle School District 61	240	0.00976561%	193	0.00901133%	(34,701)	(32,996)
3037	Alsea School	405	0.01646922%	500	0.02336784%	(58,521)	(85,565)
3039	Corvallis School District 509J	7,449	0.30300608%	7,866	0.36777213%	(1,076,687)	(1,346,656)
3043	Philomath School District 17J	2,001	0.08137766%	2,384	0.11145430%	(289,163)	(408,108)
3075	West Linn School District	10,457	0.42532576%	9,792	0.45783591%	(1,511,332)	(1,676,439)
3116	Colton School District 53	581	0.02363124%	722	0.03373792%	(83,970)	(123,537)
3122	Oregon City School District 62	10,217	0.41556747%	10,123	0.47332334%	(1,476,657)	(1,733,181)
3160	Gladstone School District 115	2,491	0.10131115%	2,844	0.13297387%	(359,994)	(486,905)
3179	Clatsop County School District 1C	2,538	0.1032515%	2,618	0.12239246%	(366,891)	(448,159)
3186	Jewell School District 8	278	0.01129539%	319	0.01491759%	(40,136)	(54,623)
3187	Seaside Schools	2,242	0.09121079%	1,621	0.07577600%	(324,104)	(277,466)
3195	Warrenton-Hammond School District	741	0.03012538%	689	0.03223657%	(107,046)	(118,039)
3230	Vernonia School District	803	0.03267976%	689	0.03221834%	(116,123)	(117,973)
3241	Coquille School District 8	1,604	0.06523546%	971	0.04540875%	(231,805)	(166,271)
3242	Coos Bay School District 9	2,910	0.11836894%	2,925	0.13676253%	(420,606)	(500,778)
3245	North Bend Public Schools	2,090	0.08498933%	361	0.01686966%	(302,031)	(61,771)
3252	Powers School District	263	0.01070195%	222	0.01040233%	(38,028)	(38,090)
3257	Myrtle Point School District 41	518	0.02106710%	516	0.02412015%	(74,859)	(88,320)
3264	Bandon School District	569	0.02313013%	585	0.02735475%	(82,189)	(100,164)
3274	Crook County School District 2CJ	3,302	0.13432363%	2,962	0.13849485%	(477,299)	(507,121)
3275	Port Orford-Langlois School District 2CJ	97	0.00395522%	101	0.00470649%	(14,054)	(17,234)
3283	Brookings-Harbor School District 17C	1,162	0.04726452%	1,094	0.05114153%	(167,947)	(187,263)



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

		2,458,525	100.000000%	2,138,751	100.000000%	(355,335,158)	(366,165,848)
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
3288	Central Curry School District 1	661	0.02689865%	684	0.03197287%	(95,580)	(117,074)
3291	Bend-La Pine Public Schools	19,010	0.77324617%	18,894	0.88339036%	(2,747,616)	(3,234,674)
3296	Sisters School District	1,338	0.05443874%	1,547	0.07233240%	(193,440)	(264,857)
3307	Oakland School District	519	0.02112690%	491	0.02294330%	(75,071)	(84,011)
3310	Roseburg Public Schools	6,981	0.28395197%	6,598	0.30851090%	(1,008,981)	(1,129,662)
3316	Glide School District 12	837	0.03403830%	722	0.03374586%	(120,950)	(123,566)
3318	Days Creek School District 15	230	0.00935805%	217	0.01014845%	(33,252)	(37,160)
3319	South Umpqua School District	1,140	0.04638635%	1,213	0.05671488%	(164,827)	(207,671)
3320	Camas Valley School District 21	192	0.00773993%	162	0.00758948%	(27,714)	(27,790)
3321	North Douglas School District 22	404	0.01644116%	309	0.01445049%	(58,421)	(52,913)
3324	Yoncalla School District 32	240	0.00975504%	246	0.01148614%	(34,863)	(42,058)
3325	Elkton School District 34	186	0.00758958%	197	0.00922922%	(26,897)	(33,794)
3335	Riddle School District	433	0.01763090%	542	0.02533628%	(62,649)	(92,773)
3338	Glendale 77	325	0.01323436%	275	0.01286218%	(47,026)	(47,097)
3349	Winston-Dillard Schools	1,316	0.05353576%	1,392	0.06508191%	(190,231)	(238,308)
3353	Sutherlin School District 130	1,417	0.05765490%	1,448	0.06768577%	(204,868)	(247,842)
3361	Arlington Public Schools	553	0.02249764%	277	0.01296925%	(79,942)	(47,489)
3364	Condon Admin School District 25J	291	0.01185233%	367	0.01715394%	(42,115)	(62,812)
3370	Prairie City School District 4	302	0.01227077%	463	0.02166124%	(43,602)	(79,316)
3372	Monument School District 8	143	0.00581894%	171	0.00797615%	(20,677)	(29,206)
3375	Dayville School District 16J	36	0.00145412%	55	0.00255897%	(5,167)	(9,370)
3376	Long Creek School	110	0.00448806%	155	0.00724956%	(15,948)	(26,545)
3394	Crane Elementary School	193	0.00785471%	248	0.01160490%	(27,911)	(42,493)
3395	Pine Creek School	0	0.00000000%	0	0.00000000%	0	0
3396	Diamond School District 7	14	0.00056416%	10	0.00046289%	(2,005)	(1,695)
3397	Suntex School District	5	0.00021680%	2	0.00008790%	(770)	(322)
3398	Drewsey School	0	0.00000000%	0	0.00000000%	(39)	0
3399	Frenchglen School District	51	0.00208824%	51	0.00237989%	(7,420)	(8,714)
3405	Fields-Trout Creek 33	0	0.00000000%	0	0.00000000%	0	0
3407	Crane Union High School	200	0.00812113%	266	0.01243857%	(28,572)	(45,546)
3409	Hood River County School District	5,845	0.23774011%	5,562	0.26005692%	(844,774)	(952,240)
3414	Phoenix-Talent School District	3,219	0.13094396%	2,648	0.12379609%	(465,290)	(453,299)
3415	Ashland Public Schools	3,062	0.12455517%	2,887	0.13497551%	(442,588)	(494,234)
3416	Central Point School District 6	5,296	0.21541534%	4,793	0.22410557%	(765,446)	(820,598)
3417	Eagle Point School District 9	4,022	0.16357654%	5,967	0.27901378%	(581,245)	(1,021,653)
3424	Rogue River School District	977	0.03973399%	869	0.04064475%	(141,189)	(148,827)
3432	Prospect School District	229	0.00930680%	245	0.01147492%	(33,070)	(42,017)
3439	Butte Falls School District	308	0.01253434%	324	0.01514529%	(44,539)	(55,457)
3440	Pinehurst School	5	0.00018588%	3	0.00015430%	(660)	(565)
3445	Culver School District 4	1,711	0.06959010%	813	0.03802640%	(247,278)	(139,240)
3446	Ashwood School	0	0.00000000%	30	0.00141905%	0	(5,196)
3447	Madras School District	3,238	0.13170458%	3,451	0.16136100%	(467,993)	(590,849)
3451	Black Butte School District	0	0.00000000%	0	0.00000000%	(1,207)	0
3454	Grants Pass School District	7,885	0.3202117%	8,588	0.4133670%	(1,139,635)	(1,470,290)
3456	Klamath County School District	8,595	0.34961654%	6,300	0.28194213%	(1,242,311)	(1,032,376)
3457	Klamath Falls City Schools	3,615	0.14704793%	3,576	0.16719338%	(522,513)	(612,205)
3461	Lake County School District 7	927	0.03769008%	914	0.04271652%	(133,926)	(156,413)
3462	Paisley School District	128	0.00520149%	139	0.00650426%	(18,483)	(23,816)
3463	North Lake School District 14	370	0.01504073%	417	0.01950017%	(53,445)	(71,403)
3464	Plush School District	41	0.00166075%	55	0.00256037%	(5,901)	(9,375)
3465	Adel School District 21	33	0.00135122%	42	0.00196236%	(4,801)	(7,185)
3470	Pleasant Hill School District	589	0.02396884%	699	0.03267281%	(85,170)	(119,637)
3473	Eugene School District 4J	20,370	0.82854599%	20,562	0.96140225%	(2,944,115)	(3,520,327)
3487	Springfield School District 19	12,044	0.48990595%	11,804	0.55190951%	(1,740,808)	(2,020,904)
3494	Fern Ridge School District	1,574	0.06400464%	1,356	0.06339494%	(227,431)	(232,131)
3498	Mapleton School District	262	0.01064581%	184	0.00862606%	(37,828)	(31,586)
3502	Creswell School District 40	1,530	0.06224749%	1,465	0.06849512%	(221,187)	(250,806)
3506	South Lane School District	2,621	0.10661474%	2,254	0.10538441%	(378,840)	(385,882)
3510	Bethel School District	5,782	0.23518126%	4,795	0.22418692%	(835,682)	(820,896)
3517	Crow-Applegate-Lorane District 66	234	0.00953458%	283	0.01325119%	(33,880)	(48,521)
3519	McKenzie School District	190	0.0073163%	130	0.00606148%	(26,052)	(22,195)
3520	Junction City School District 69	1,776	0.0724657%	1,733	0.08103234%	(256,717)	(296,713)
3522	Lowell School District	257	0.01046644%	178	0.00831747%	(37,191)	(30,456)
3524	Oakridge School District	700	0.02847480%	515	0.02409257%	(101,181)	(88,219)
3527	Marcola School District 79	379	0.01542958%	385	0.01802033%	(54,827)	(65,984)
3533	Triangle Lake Schools	379	0.01542348%	890	0.04162009%	(54,805)	(152,399)
3537	Siuslaw School District 97J	1,432	0.05822882%	1,587	0.07418535%	(206,907)	(271,641)
3579	Lincoln County School District	3,260	0.13259821%	2,940	0.13746014%	(471,168)	(503,332)
3615	Central Linn School District 552C	414	0.01682065%	639	0.02985855%	(59,770)	(109,332)
3618	Sweet Home School District 55	2,278	0.09268817%	2,002	0.09359855%	(329,283)	(342,726)
3647	Scio School District 95C	667	0.02712336%	534	0.02494680%	(96,375)	(91,347)
3665	Santiam Canyon School District	605	0.02462249%	572	0.02674318%	(87,492)	(97,924)
3684	Ontario School District 8C	2,414	0.09817553%	2,153	0.10067278%	(348,852)	(368,629)
3687	Juntura Grade School	0	0.00000244%	0	0.00000000%	(9)	0
3694	Nyssa School District 26	1,158	0.04708148%	1,315	0.06146157%	(167,297)	(225,051)
3696	Annex Elementary School	163	0.00661982%	234	0.01094190%	(23,523)	(40,066)
3707	Adrian School District 61	495	0.02013443%	418	0.01956142%	(71,545)	(71,627)
3709	Harper School District 66	168	0.00684435%	321	0.01502279%	(24,320)	(55,008)
3712	W W Jones School	4	0.00014480%	0	0.00000000%	(515)	0
3729	Jefferson School District 14CJ	966	0.03923023%	684	0.03199812%	(139,612)	(117,166)
3730	North Marion School District 15	2,920	0.11877406%	2,373	0.11096991%	(422,046)	(406,334)
3735	Salem-Keizer Public Schools	46,387	1.88676954%	47,337	2.21328993%	(6,704,356)	(8,104,312)
3750	St Paul School District	321	0.01307044%	320	0.01494985%	(46,444)	(54,741)
3780	Mt Angel School District 91	917	0.03728699%	925	0.04326310%	(132,494)	(158,415)
3786	Woodburn School District	7,305	0.29711759%	7,692	0.35964963%	(1,055,763)	(1,316,914)
3809	Morrow County Schools	3,017	0.12272033%	3,204	0.14978415%	(436,668)	(548,458)
3818	Portland Public Schools	125,600	5.10873642%	62,628	2.92825675%	(18,153,137)	(10,722,276)
3820	Parkrose School District	2,597	0.10564831%	3,520	0.16460495%	(375,406)	(602,727)
3824	Reynolds School District	12,233	0.49757599%	15,988	0.74753724%	(1,768,062)	(2,737,226)
3842	Corbett School District 39	690	0.02804608%	667	0.03116913%	(99,658)	(114,131)
3843	David Douglas School District	15,290	0.62191112%	15,577	0.72831013%	(2,209,869)	(2,666,823)
3847	Riverdale School	950	0.03864594%	942	0.04405515%	(137,323)	(161,315)
3850	Dallas School District	3,637	0.14793382%	3,216	0.15035832%	(525,661)	(550,561)
3859	Central School District 13J	3,425	0.13923409%	3,739	0.17479875%	(484,961)	(640,053)
3865	Perrydale School District 21	397	0.01618782%	338	0.01579868%	(57,450)	(67,854)
3887	Falls City School District	237	0.0095620%	232	0.01084091%	(34,312)	(39,696)
3902	Tillamook Public Schools	1,684	0.06851303%	1,464	0.06844930%	(243,451)	(250,639)
3920	Neah-Kah-Nie School District	1,448	0.05890971%	1,446	0.06762826%	(209,327)	(247,632)
3927	Echo School District	570	0.02319480%	300	0.01401566%	(82,419)	(51,321)
3928	Umatilla School District 6R	1,300	0.05287113%	1,008	0.04713732%	(187,870)	(172,601)
3931	Pendleton School District 16R	4,960	0.20173112%	4,594	0.21478377%	(716,822)	(786,465)
3935	Athens-Weston School District 29RJ	1,208	0.04913515%	944	0.04415521%	(174,594)	(161,681)
3942	Stanfield School District	492	0.02001891%	507	0.02372600%	(71,134)	(86,877)
3944	Ukiah School	128	0.00519376%	143	0.0066838%	(18,455)	(24,417)
3957	Helix School District	187	0.00760863%	329	0.01538889%	(27,306)	(56,349)
3958	Pilot Rock School District 2R	326	0.01325470%	348	0.01626791%	(47,099)	(59,568)



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

Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

		2,458,525	100.000000%	2,138,751	100.000000%	(355,335,158)	(366,165,848)
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
3965	La Grande Public Schools	2,045	0.08319094%	2,014	0.09416431%	(295,607)	(344,798)
3966	Union County School District	490	0.01991804%	667	0.03120653%	(70,776)	(114,268)
3967	North Powder School District	482	0.01960647%	427	0.01994201%	(69,669)	(73,021)
3969	Imbler School District	621	0.02526271%	455	0.02128672%	(89,767)	(77,945)
3970	Cove School District	337	0.01372490%	251	0.01173115%	(48,769)	(42,955)
3973	Elgin School District 23	324	0.01318555%	411	0.01920981%	(46,853)	(70,340)
3986	Joseph School District 6	422	0.01714687%	367	0.01716890%	(60,929)	(62,867)
3990	Wallowa School	140	0.00569366%	236	0.01102559%	(20,232)	(40,372)
3993	Enterprise School District 21	444	0.01805554%	361	0.01689912%	(64,158)	(61,879)
4003	Troy School District 54	0	0.00000000%	0	0.00000000%	0	0
4012	Dufur Schools	481	0.01957312%	505	0.02236909%	(69,550)	(86,433)
4034	Gaston Public Schools	500	0.02032764%	493	0.02304149%	(72,231)	(84,370)
4035	Banks School District	1,141	0.04642214%	1,130	0.05282569%	(164,954)	(193,430)
4062	Beaverton School District	54,198	2.20447752%	59,855	2.79859930%	(7,833,284)	(10,247,515)
4109	Spray School District 1	325	0.01321646%	78	0.00362408%	(46,963)	(13,270)
4114	Fossil School District 21J	288	0.01172939%	297	0.01387071%	(41,679)	(50,790)
4135	Newberg School District 28Jt	5,591	0.22740302%	5,606	0.26213851%	(808,043)	(959,862)
4142	McMinnville Schools	7,317	0.29761219%	6,752	0.31569454%	(1,057,521)	(1,155,966)
4144	Sheridan School District 48J	671	0.02730011%	656	0.03069221%	(97,007)	(112,384)
4166	Yamhill-Carlton School District 1	996	0.04050722%	838	0.03919063%	(143,936)	(143,503)
4219	Grant County Education Service District	153	0.00621796%	156	0.00728556%	(22,095)	(26,677)
4220	Jefferson County Education Service District	183	0.00743983%	315	0.01473056%	(26,436)	(53,938)
4223	InterMountain Education Service District	2,125	0.08644248%	2,272	0.10621667%	(307,161)	(388,929)
4224	Wallowa County Region 18	302	0.01227037%	204	0.00955745%	(43,601)	(34,996)
4226	North Central Education Service District	209	0.00849086%	85	0.00398784%	(30,171)	(14,602)
4232	South Coast Education Service District Region 7	1,103	0.04485332%	1,111	0.05196117%	(159,380)	(190,264)
4237	Douglas Education Service District	1,523	0.06194324%	1,170	0.05471009%	(220,106)	(200,297)
4238	Multnomah Education Service District	4,074	0.16572335%	4,320	0.20200528%	(588,877)	(739,674)
4252	High Desert Education Service District	3,357	0.13656441%	3,459	0.16171775%	(485,261)	(592,155)
4254	Willamette Education Service District	4,208	0.17115466%	5,073	0.23720153%	(608,173)	(868,551)
4258	Hermiston School District 8R	5,253	0.21368056%	5,490	0.25668860%	(759,282)	(939,906)
4259	Clackamas Education Service District	3,156	0.12835542%	3,940	0.18422622%	(456,092)	(674,574)
4260	Greater Albany School District 8J	9,134	0.37153904%	9,310	0.43531669%	(1,320,209)	(1,593,981)
4268	Lake Oswego School District	8,033	0.32676056%	9,521	0.44515140%	(1,161,095)	(1,629,992)
4270	Silver Falls School District	4,673	0.19008878%	5,290	0.24732052%	(675,452)	(905,603)
4271	Malheur Education Service District Region 14	475	0.01930955%	501	0.02342395%	(68,614)	(85,771)
4272	Linn-Benton-Lincoln Education Service District	2,739	0.11140338%	3,492	0.16328175%	(395,855)	(597,882)
4273	Double O School District	14	0.00055643%	11	0.00051572%	(1,977)	(1,888)
4276	Lane County Education Service District	1,916	0.00779259%	2,234	0.10444040%	(276,898)	(382,425)
4277	Mitchell School	134	0.00545937%	118	0.00551256%	(19,399)	(20,185)
4279	St Helens School District 502	4,180	0.17002553%	4,410	0.20617501%	(604,160)	(754,942)
4280	Northwest Regional Education Service District	7,230	0.29406535%	5,169	0.24168873%	(1,044,918)	(884,982)
4286	Southern Oregon Education Service District	2,710	0.11021161%	3,337	0.15602751%	(391,621)	(571,319)
4288	Medford School District 549C	11,591	0.47147091%	11,287	0.52773044%	(1,675,352)	(1,932,369)
4291	Dayton Public Schools	1,424	0.05790301%	1,168	0.05463329%	(205,755)	(200,048)
4293	Lake County Education Service District	223	0.00906316%	211	0.00986323%	(32,205)	(36,116)
4294	Harney Education Service District Region XVII	227	0.00924253%	266	0.01243249%	(32,842)	(45,524)
4295	Wasco County Education Service District	464	0.01886090%	555	0.02593944%	(67,019)	(94,981)
4306	Amity School District	1,129	0.04591940%	796	0.03720022%	(163,168)	(136,215)
4309	Scappoose School District	1,617	0.06576179%	1,925	0.09002731%	(233,675)	(329,649)
4311	Redmond School District 2J	8,289	0.33716965%	8,380	0.39183617%	(1,198,082)	(1,434,770)
4312	Reedsport School District	563	0.02291455%	520	0.02430577%	(81,423)	(88,999)
4313	Forest Grove School District	7,080	0.28797145%	6,657	0.31124895%	(1,023,264)	(1,139,687)
4314	Willamina School District 30J	807	0.03281358%	995	0.04650892%	(116,598)	(170,300)
4315	John Day School District	923	0.03754487%	581	0.02716773%	(133,410)	(99,479)
4316	Tigard-Tualatin School District 23J	15,873	0.64562086%	17,280	0.80795334%	(2,294,118)	(2,958,449)
4317	Sherwood School District 88J	5,710	0.23223681%	5,276	0.24669398%	(825,219)	(903,309)
4320	Rainier School District 13	669	0.02722689%	719	0.03359998%	(96,747)	(123,032)
4321	North Clackamas School District 12	24,726	1.00574289%	25,773	1.20507017%	(3,573,758)	(4,412,555)
4323	Estacada School District 108	1,626	0.06612095%	1,789	0.08366191%	(234,951)	(306,341)
4324	Centennial School District 28	7,939	0.32391292%	7,498	0.35058219%	(1,147,378)	(1,283,712)
4326	Harney County School District 3	735	0.02990574%	1,027	0.04800045%	(166,266)	(175,761)
4327	Jordan Valley School District 3	99	0.00403494%	62	0.00288346%	(14,338)	(10,558)
4329	Gervais School District 1	1,396	0.05677835%	1,196	0.05591348%	(201,753)	(204,736)
4330	Vale School District 84	1,132	0.04603817%	1,035	0.04840769%	(163,590)	(177,252)
4331	Molalla River School District	2,916	0.11859143%	3,003	0.14039409%	(421,397)	(514,075)
4332	Gresham-Barlow School District 10	13,429	0.54622996%	15,432	0.72154263%	(1,940,947)	(2,642,043)
4333	Canby School District	6,245	0.25400312%	6,328	0.29589560%	(902,562)	(1,083,469)
4334	Cascade School District 5	3,037	0.12351390%	3,331	0.15576661%	(438,888)	(570,364)
4335	Milton-Freewater Unified School District 7	1,625	0.06607702%	1,631	0.07627910%	(234,795)	(279,308)
4336	Nestucca Valley School District 101	978	0.03977995%	964	0.04508613%	(141,352)	(165,090)
4337	Sherman County School District	340	0.01381641%	242	0.01133512%	(49,095)	(41,505)
4338	Three Rivers U J School District	4,783	0.19455365%	5,090	0.23796693%	(691,318)	(871,354)
4339	Lebanon Community School District	3,733	0.15183047%	4,368	0.20424491%	(539,507)	(747,875)
4340	Monroe School District 1J	297	0.01206618%	312	0.01458889%	(42,875)	(53,420)
4341	Hillsboro School District 1J	21,906	0.89103956%	22,812	1.06660477%	(3,166,177)	(3,905,542)
4342	North Santiam School District 29J	2,037	0.08285293%	1,504	0.07030412%	(294,406)	(257,430)
4343	Harrisburg School District 7	732	0.02975931%	657	0.03072447%	(105,745)	(112,503)
4344	South Wasco County School District 1	199	0.00810649%	549	0.02565189%	(28,805)	(93,928)
4345	Oregon Trail School District 46	4,038	0.16424198%	4,122	0.19273819%	(583,610)	(705,741)
4346	Knappa School District 4	406	0.01651681%	187	0.00875745%	(58,690)	(32,067)
4347	Clatskanie School District 6J	470	0.01912407%	599	0.02799718%	(67,955)	(102,516)
4348	Lourdes Charter School	29	0.00116818%	32	0.00147984%	(4,151)	(5,419)
4350	Ridgeline Montessori	107	0.00435790%	116	0.00543027%	(15,485)	(19,884)
4351	The Village School	0	0.00000000%	0	0.00000000%	0	0
4352	Armadillo Technical Institute	22	0.00089566%	0	0.00000000%	(3,183)	0
4354	Opal Charter School	12	0.00049899%	0	0.00000000%	(1,776)	0
4355	Three Rivers Charter School	0	0.00000000%	6	0.00026745%	0	(979)
4360	Luckiamute Valley Charter School	121	0.00492531%	172	0.00802758%	(17,501)	(29,394)
4362	Kings Valley Charter School	0	0.00000000%	0	0.00000000%	0	0
4363	Multisensory Learning Academy	175	0.00712297%	159	0.00741461%	(25,310)	(27,150)
4365	Mitch Charter School	135	0.00547727%	15	0.00067937%	(19,463)	(2,488)
4366	Sand Ridge Charter School	48	0.00194426%	43	0.00202174%	(6,909)	(7,403)
4367	Arthur Academy Charter School	50	0.00201706%	130	0.00607551%	(7,167)	(22,246)
4369	Trillium Charter School	0	0.00000000%	0	0.00000000%	0	0
4370	Howard Street Charter School, Inc.	77	0.00311732%	88	0.00411175%	(11,077)	(15,056)
4371	The Lighthouse School	58	0.00234572%	76	0.00357452%	(8,335)	(13,089)
4373	Sheridan Japanese School Foundation	20	0.00081146%	0	0.00000000%	(2,883)	0
4374	Ione School District	372	0.01513997%	396	0.01850893%	(53,798)	(67,773)
4375	Eddyville Charter School	138	0.00561394%	153	0.00715745%	(19,948)	(26,208)
4376	Four Rivers Community School	132	0.00538372%	196	0.00918246%	(19,130)	(33,623)
4378	Mosier Community School	86	0.00348949%	66	0.00310134%	(12,399)	(11,356)
4379	Siletz Valley School	190	0.00772821%	27	0.00125634%	(27,461)	(4,600)
4380	The Emerson School	29	0.00117265%	40	0.00187446%	(4,167)	(6,864)
4381	North Wasco County School District 21	2,564	0.10430238%	3,006	0.14054979%	(370,623)	(514,645)
4382	Self Enhancement Inc	0	0.00000000%	0	0.00000000%	0	0



Exhibit C

RHIA Proportionate Share and Net OPEB Liability/(Asset) by Employer
June 30, 2023 Measurement Date (MD)

2,458,525 100.000000% 2,138,751 100.000000% (355,335,158) (366,165,848)

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
4383	City View Charter School	0	0.00000000%	0	0.00000000%	0	0
4386	Nixyaawii Community School	88	0.00359362%	110	0.00515114%	(12,769)	(18,862)
4388	West Lane Tech	76	0.00309454%	89	0.00416037%	(10,996)	(15,234)
4390	Oregon Connections Academy	1,052	0.04279395%	1,270	0.05936409%	(152,062)	(217,371)
4392	Eagleridge High School	84	0.00342644%	20	0.00091596%	(12,175)	(3,354)
4393	Cascade Heights Public Charter School	58	0.00236605%	83	0.00387750%	(8,407)	(14,198)
4396	Sweet Home Charter School	34	0.00136952%	14	0.00067610%	(4,866)	(2,476)
4397	Springwater Environmental Sciences School	145	0.00590191%	197	0.00922033%	(20,972)	(33,762)
4400	Phoenix School	0	0.00000000%	0	0.00000000%	0	0
4401	Ballston Community School	0	0.00000000%	0	0.00000000%	0	0
4402	Sage Community School	0	0.00000000%	0	0.00000000%	0	0
4403	Portland Village School	117	0.00474553%	28	0.00130824%	(16,863)	(4,790)
4404	Alliance Charter Academy	164	0.00667229%	150	0.00699427%	(23,709)	(25,611)
4405	Forest Grove Community School	37	0.00148788%	38	0.00176645%	(5,287)	(6,468)
4407	Madrone Trail Public Charter School	20	0.00081512%	59	0.00275815%	(2,896)	(10,099)
4408	Muddy Creek Charter School	17	0.00069798%	20	0.00092390%	(2,480)	(3,383)
4409	Southwest Charter School	0	0.00000000%	0	0.00000000%	0	0
4410	Ace Academy	0	0.00000000%	0	0.00000000%	0	0
4411	Sherwood Charter School	86	0.00348908%	97	0.00455687%	(12,398)	(16,686)
4412	Estacada Web Academy	2,477	0.10076204%	624	0.02917637%	(358,043)	(106,834)
4413	Marcola Early College Academy	0	0.00000000%	0	0.00000000%	0	0
4414	Marcola Web Academy	0	0.00000000%	0	0.00000000%	0	0
4418	Lewis And Clark Montessori Charter School	66	0.00267762%	84	0.00391256%	(9,515)	(14,326)
4419	Silvies River Web Academy	119	0.00482606%	135	0.00633360%	(17,149)	(23,191)
4420	Oregon Virtual Academy	368	0.01497361%	351	0.01640350%	(53,207)	(60,064)
4422	Redmond Proficiency Academy	397	0.01613976%	368	0.01718620%	(57,350)	(62,930)
4423	Molalla River Academy	97	0.00393773%	105	0.00493847%	(13,992)	(17,973)
4424	The Ivy School	0	0.00000000%	0	0.00002057%	0	(75)
4429	Clackamas Web Academy	5	0.00021680%	15	0.00068217%	(770)	(2,498)
4430	Clackamas Charter Alliance 2	6	0.00025666%	7	0.00033711%	(912)	(1,234)
4432	Renaissance Public Academy	16	0.00063615%	0	0.00000000%	(2,260)	0
4433	Powell Butte Community Charter School	11	0.00046695%	97	0.00453863%	(1,659)	(16,619)
4434	Logos Public Charter School	56	0.00226965%	98	0.00459240%	(8,065)	(16,816)
4435	Sunny Wolf Charter School	31	0.00126092%	11	0.00049936%	(4,480)	(1,828)
4436	Academy Of Arts & Academics	0	0.00000000%	0	0.00000000%	0	0
4437	Center for Advance Learning	148	0.00602678%	126	0.00590111%	(21,415)	(21,608)
4440	Sheridan Allprep Academy	67	0.00272887%	204	0.00955838%	(9,697)	(35,000)
4441	Baker Web Academy	1,154	0.04694156%	1,283	0.06000465%	(166,800)	(219,717)
4443	Knova Learning Oregon	0	0.00000000%	0	0.00000000%	0	0
4444	Bennett Pearson Academy, Inc.	129	0.00525884%	138	0.00645610%	(18,687)	(23,640)
4446	Coburg Community Charter School	8	0.00033984%	8	0.00037639%	(1,187)	(1,378)
4447	Arco Iris Spanish Immersion Charter School	149	0.00604224%	136	0.00633641%	(21,470)	(23,202)
4448	Gresham Barlow Web Academy	130	0.00530115%	166	0.00774003%	(18,837)	(28,341)
4449	Mosier Middle School	0	0.00000000%	0	0.00000000%	0	0
4450	Sauvie Island Academy	154	0.00624399%	133	0.00620830%	(22,187)	(22,733)
4451	River's Edge Academy Charter School	86	0.00349722%	75	0.00351140%	(12,427)	(12,858)
4452	South Columbia Family School	30	0.00123163%	46	0.00214752%	(4,376)	(7,863)
4453	Woodland Educational Initiative	2	0.00007810%	0	0.00000000%	(278)	0
4454	Le Monde Immersion Charter School	0	0.00000000%	0	0.00000000%	0	0
4455	Hope Chinese Charter School	84	0.00341709%	111	0.00518854%	(12,142)	(18,999)
4456	Insight School of Oregon Charter	235	0.00956305%	152	0.00711724%	(33,981)	(26,061)
4457	Oregon Virtual Education East	0	0.00000000%	0	0.00000000%	0	0
4458	Oregon Virtual Education West	0	0.00000000%	0	0.00000000%	0	0
4459	Crater Lake Charter Academy	41	0.00167173%	46	0.00215359%	(5,940)	(7,886)
4460	Kairos Pdx	0	0.00000000%	0	0.00000000%	0	0
4461	Mountain View Academy	0	0.00000000%	0	0.00000000%	0	0
4462	Bend International School	0	0.00001993%	0	0.00000000%	(71)	0
4463	Dallas Community School-Community Innovation Partners	70	0.00286025%	125	0.00582162%	(10,163)	(21,317)
4464	The Valley School Of Southern Oregon	0	0.00000000%	30	0.00140035%	0	(5,128)
4465	Bridge Educational Foundation	0	0.00000000%	0	0.00000000%	0	0
4467	Cannon Beach Academy	6	0.00023096%	19	0.00089024%	(892)	(3,260)
4468	Frontier Charter Academy	50	0.00203374%	56	0.00262910%	(7,227)	(9,627)
4469	Desert Sky Montessori	0	0.00000000%	0	0.00000000%	0	0
4470	Oregon Family School	156	0.00636235%	185	0.00863354%	(22,608)	(31,613)
4471	Wahtonka Community School	18	0.00074801%	0	0.00000000%	(2,658)	0
4472	Valley Inquiry Charter School	15	0.00059100%	6	0.00027867%	(2,100)	(1,020)
4473	Willamette Connections Academy	28	0.00115232%	32	0.00148919%	(4,095)	(5,453)
4474	Oregon for Quality Virtual Education Inc	40	0.00164326%	51	0.00236867%	(5,839)	(8,673)
4475	Teach-NW	0	0.00000000%	89	0.00418001%	0	(15,306)
4479	Harmony Academy	1	0.00003254%	10	0.00047317%	(116)	(1,733)



Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		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 Assumptions		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)
			Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Investment Earnings	Changes in Employer Proportion		Differences between Projected and Actual Experience	Changes in Assumptions							
1000	State Agencies	(125,900,756)	0	0	357,053	2,755,065	0	3,160,772	1,357,503	0	535,279	0	(14,571,706)	(6,525,546)	0	(21,097,252)
2000	Lake County	(75,645)	0	0	215	1,243	0	1,899	816	0	0	0	(8,755)	108	0	(8,647)
2001	Clackamas County	(4,241,624)	0	0	12,029	374,603	0	106,487	45,735	0	102,320	0	(490,924)	128,814	0	(362,110)
2002	Curry County	(147,315)	0	0	418	8,809	0	3,698	1,588	0	7,047	0	(17,050)	(8,873)	0	(25,923)
2003	Douglas County	(703,947)	0	0	1,996	35,106	0	17,673	7,590	0	20,620	0	(81,475)	(33,075)	0	(114,552)
2004	Harney County	(20,534)	0	0	58	14,837	0	516	221	0	0	0	(2,377)	23,155	0	(18,788)
2005	Jackson County	(1,174,483)	0	0	3,331	152,675	0	29,486	12,664	0	40,549	0	(135,934)	(58,242)	0	(194,176)
2006	Jefferson County	(158,499)	0	0	450	1,146	0	3,979	1,709	0	16,221	0	(18,345)	(8,511)	0	(26,856)
2007	Klamath County	(14,308)	0	0	41	37,142	0	359	154	0	1,570	0	(1,656)	24,063	0	22,407
2008	Lane County	(2,713,774)	0	0	7,696	19,888	0	68,130	29,261	0	22,295	0	(314,091)	(246,898)	0	(560,989)
2009	Marion County	(2,408,833)	0	0	6,831	197,411	0	60,474	25,973	0	56,970	0	(278,797)	(58,189)	0	(336,986)
2011	Washington County	(5,235,318)	0	0	14,847	0	0	131,434	56,449	0	423,178	0	(605,934)	(524,075)	0	(1,130,009)
2012	Grant County	(6,456)	0	0	18	31,426	0	162	70	0	0	0	(747)	28,601	0	27,854
2013	Umatilla County	(570,999)	0	0	1,619	0	0	14,335	6,157	0	49,139	0	(66,087)	(38,308)	0	(104,395)
2014	Linn County	(1,307,138)	0	0	3,707	80,842	0	32,816	14,094	0	35,340	0	(151,288)	(105,014)	0	(256,302)
2015	Yamhill County	(445,727)	0	0	1,264	159,936	0	11,190	4,806	0	1,825	0	(51,588)	98,399	0	46,811
2016	Sherman County	(113,720)	0	0	323	910	0	2,855	1,226	0	5,821	0	(13,162)	(5,715)	0	(18,877)
2017	Columbia County	(306,989)	0	0	871	2,914	0	7,707	3,310	0	20,859	0	(35,531)	(4,515)	0	(40,046)
2018	Cosco County	(497,083)	0	0	1,410	3,383	0	12,480	5,360	0	25,403	0	(57,533)	(5,733)	0	(63,266)
2020	Wasco County	(157,946)	0	0	448	16,951	0	3,965	1,703	0	6,215	0	(18,281)	6,261	0	(12,020)
2021	Baker County	(177,126)	0	0	502	0	0	4,447	1,910	0	13,785	0	(20,500)	(12,861)	0	(33,361)
2022	Gilliam County	(92,102)	0	0	261	0	0	2,312	993	0	7,774	0	(10,660)	(10,465)	0	(21,125)
2027	Deschutes County	(2,035,705)	0	0	5,773	34,544	0	51,107	21,950	0	157,018	0	(235,612)	(22,885)	0	(258,497)
2035	Hood River County	(323,609)	0	0	918	0	0	8,124	3,489	0	19,524	0	(37,454)	(30,659)	0	(68,113)
2036	Clatsop County	(370,990)	0	0	1,052	47,876	0	9,314	4,000	0	9,570	0	(42,938)	60,253	0	17,315
2037	Polk County	(563,607)	0	0	1,598	6,480	0	14,149	6,077	0	47,485	0	(65,232)	(17,134)	0	(82,366)
2038	Multnomah County	(8,962,700)	0	0	25,418	2,022,589	0	225,011	96,639	0	500,422	0	(1,037,340)	5,285,582	0	4,248,242
2039	Malheur County	(213,094)	0	0	604	6,238	0	5,350	2,298	0	0	0	(24,663)	7,960	0	(16,703)
2040	Benton County	0	0	0	0	875,679	0	0	0	0	160,450	0	0	338,046	0	338,046
2042	Josephine County	(747,159)	0	0	2,119	0	0	18,758	8,056	0	57,855	0	(86,476)	(117,191)	0	(203,667)
2043	Lincoln County	(73,036)	0	0	207	19,074	0	1,834	788	0	3,845	0	(8,455)	8,587	0	134
2044	Crook County	(76,154)	0	0	216	180	0	1,912	821	0	4,295	0	(8,814)	(9,629)	0	(18,443)
2050	Wallowa County	(19,574)	0	0	56	0	0	491	211	0	6,151	0	(2,265)	(5,900)	0	(8,165)
2053	Community Counseling Solutions	(5,528)	0	0	16	0	0	139	60	0	2,642	0	(640)	(2,032)	0	(2,672)
2099	State Judiciary	(4,746,668)	0	0	13,461	0	0	119,166	51,180	0	962,577	0	(549,378)	(985,340)	0	(1,534,718)
2100	City of Roseburg	(377,301)	0	0	1,070	2,589	0	9,472	4,068	0	23,680	0	(43,669)	(7,114)	0	(50,783)
2101	City of Salem	(3,306,094)	0	0	9,376	0	0	83,000	35,647	0	87,826	0	(382,646)	(223,201)	0	(605,847)
2102	City of Medford	(1,345,267)	0	0	3,815	0	0	33,773	14,505	0	15,899	0	(155,701)	(69,327)	0	(225,028)
2103	City of Albany	(1,094,277)	0	0	3,103	19,712	0	27,472	11,799	0	105,957	0	(126,651)	(47,968)	0	(174,619)
2104	City of Ashland	(504,705)	0	0	1,431	47,112	0	12,671	5,442	0	0	0	(58,414)	23,338	0	(35,076)
2105	City of Astoria	(200,194)	0	0	568	75,256	0	5,026	2,159	0	24,895	0	(23,170)	(2,314)	0	(25,484)
2106	City of Beaverton	(1,449,225)	0	0	4,110	0	0	36,383	15,626	0	52,256	0	(167,733)	(46,941)	0	(214,674)
2107	City of Bend	(1,464,476)	0	0	4,153	37,753	0	36,766	15,790	0	45,861	0	(169,498)	(29,926)	0	(199,424)
2109	City of Canby	(133,013)	0	0	377	28,445	0	3,339	1,434	0	0	0	(15,395)	18,299	0	904
2110	City of Coquille	(32,123)	0	0	91	4,018	0	806	346	0	0	0	(3,718)	4,874	0	1,156
2111	City of Eugene	(3,795,860)	0	0	10,765	0	0	95,296	40,928	0	41,321	0	(439,331)	(216,952)	0	(656,283)
2112	City Of Forest Grove	(50,586)	0	0	143	0	0	1,270	545	0	8,952	0	(5,855)	(8,989)	0	(14,844)
2113	City of Grants Pass	(415,219)	0	0	1,178	20,044	0	10,424	4,477	0	8,171	0	(48,057)	1,556	0	(46,501)
2114	City of Gresham	(1,562,270)	0	0	4,431	22,609	0	39,221	16,845	0	98,338	0	(180,817)	(87,692)	0	(268,509)
2115	City of Hillsboro	(2,093,112)	0	0	5,936	22,900	0	52,548	22,569	0	146,459	0	(242,256)	(53,908)	0	(296,164)
2117	City of McMinnville	(288,464)	0	0	818	71,443	0	7,242	3,110	0	0	0	(33,387)	74,044	0	40,657
2118	City of Ontario	(138,293)	0	0	392	0	0	3,472	1,491	0	12,000	0	(16,006)	(13,763)	0	(29,769)
2119	City of Oregon City	(575,297)	0	0	1,632	0	0	14,443	6,203	0	17,010	0	(66,585)	(18,659)	0	(85,244)
2120	City of Lake Oswego	(925,311)	0	0	2,624	24,511	0	23,230	9,977	0	32,121	0	(107,095)	11,200	0	(95,895)
2121	City of Portland	(10,624,864)	0	0	30,089	1,734,619	0	266,439	114,431	0	592,931	0	(1,228,329)	(621,577)	0	(1,849,906)
2122	City of Redmond	(245,661)	0	0	697	29,159	0	6,167	2,649	0	0	0	(28,433)	24,669	0	(3,764)
2123	City of St Helens	(163,131)	0	0	463	0	0	4,095	1,759	0	11,085	0	(18,881)	(8,717)	0	(27,598)
2125	City of Vernonia	(325)	0	0	1	3,182	0	8	4	0	0	0	(38)	2,856	0	2,818
2126	City of West Linn	(191,293)	0	0	543	27,979	0	4,802	2,063	0	2,535	0	(22,140)	9,954	0	(12,186)
2127	City of Cottage Grove	(76,120)	0	0	216	24,420	0	1,911	821	0	3,719	0	(8,810)	3,016	0	(5,794)
2128	City of Tillamook	(30,428)	0	0	86	12,289	0	764	328	0	1,353	0	(3,522)	7,659	0	4,137
2129	City of Sweet Home	(26,249)	0	0	74	1,362	0	659	283	0	0	0	(3,038)	2,265	0	(773)
2131	City of Drain	(6,302)	0	0	18	848	0	158	68	0	0	0	(729)	1,017	0	288
2132	Eugene Water & Electric Board	(1,738,615)	0	0	4,931	0	0	43,648	18,746	0	236,833	0	(201,227)	(328,171)	0	(529,398)
2135	McMinnville Water & Light Department	(154,085)	0	0	437	2,124	0	3,868	1,661	0	1,933	0	(17,834)	(7,201)	0	(25,035)
2138	City of Hood River	(192,755)	0	0	547	121	0	4,839	2,078	0	10,785	0	(22,309)	(23,055)	0	(45,364)
2139	City of Reedsport	(33,243)	0	0	94	4,533	0	835	358	0	0	0	(3,848)	2,085	0	(1,763)
2140	City of Lebanon	(224,426)	0	0	636	0	0	5,634	2,420	0	9,094	0	(25,975)	4,366	0	(21,609)
2142	City of Sherwood	(279,904)	0	0	794	0	0	7,027	3,018	0	14,785	0	(32,396)	(25,406)	0	(57,802)
2143	City of Oakland	(3,066)	0	0	9	490	0	77	33	0	13	0	(355)	(3)	0	(358)
2145	City of Vale	(3,121)	0	0	9	1,022	0	78	34	0	243	0	(4,700)	27,847	0	23,147
2146	City of Prineville	(40,605)	0	0	115	37,828	0	1,019	438	0	3,266	0	(816)	(1,511)	0	(2,327)
2147	City of Wheeler	(7,052)	0	0	20	0	0	177	76	0	0	0	(33,277)	16,653	0	(16,624)
2148	City of Klamath Falls	(287,512)	0	0	815	43,197	0	7,218	3,100	0	7,554	0	(532)	1,457	0	925
2149	City of Canyonville	(4,600)	0	0	13	931	0	115	50	0	56	0	0	0	0	0

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)		
		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								
2150	City of Bandon	(94,081)	0	0	267	0	0	2,362	1,014	0	6,057	0	(10,889)	(5,894)	0	(16,783)		
2152	City of Coos Bay	(209,850)	0	0	595	5,422	0	5,268	2,263	0	4,319	0	(24,288)	6,299	0	(17,989)		
2154	City of Pendleton	(288,940)	0	0	819	52,556	0	7,254	3,115	0	23,512	0	(33,442)	1,459	0	(31,983)		
2155	City of Corvallis	(953,890)	0	0	2,705	27,041	0	23,948	10,285	0	0	0	(110,403)	13,818	0	(96,585)		
2157	City of Monmouth	(127,937)	0	0	363	0	0	3,212	1,379	0	12,358	0	(14,807)	(4,144)	0	(18,951)		
2158	City of Milton-Freewater	(108,936)	0	0	309	6,824	0	2,735	1,175	0	1,540	0	(12,608)	(6,380)	0	(18,988)		
2159	City of Baker City	(122,042)	0	0	346	0	0	3,064	1,316	0	9,444	0	(14,125)	(6,387)	0	(20,512)		
2160	City of Hermiston	(287,564)	0	0	816	4,730	0	7,219	3,101	0	32,806	0	(33,282)	(28,368)	0	(61,650)		
2161	City of Pilot Rock	(11,717)	0	0	33	8	0	294	126	0	1,167	0	(1,356)	(812)	0	(2,168)		
2162	City of Clatskanie	(13,022)	0	0	37	333	0	327	140	0	708	0	(1,507)	(842)	0	(2,349)		
2163	City of Milwaukie	(241,689)	0	0	685	0	0	6,068	2,606	0	7,387	0	(27,973)	(10,478)	0	(38,451)		
2165	City of Cornelius	(102,869)	0	0	292	0	0	2,583	1,109	0	6,003	0	(11,906)	(9,081)	0	(20,987)		
2166	City of Nyssa	(38,186)	0	0	108	0	0	959	412	0	7,621	0	(4,420)	(7,671)	0	(12,091)		
2167	City of Athena	(12,977)	0	0	37	0	0	326	140	0	1,262	0	(1,502)	(1,899)	0	(3,401)		
2168	City of Oakridge	(33,734)	0	0	96	438	0	847	364	0	3,426	0	(3,904)	(1,150)	0	(5,054)		
2170	City of Madras	(56,612)	0	0	161	0	0	1,421	610	0	1,714	0	(6,552)	(575)	0	(7,127)		
2172	City of Sandy	(80,996)	0	0	230	136	0	2,033	873	0	2,209	0	(9,374)	5,938	0	(3,436)		
2174	City of Mt Angel	(30,870)	0	0	88	0	0	775	333	0	2,051	0	(3,573)	(3,579)	0	(7,152)		
2175	City of Umatilla	(5,027)	0	0	14	24,703	0	126	54	0	606	0	(582)	19,951	0	19,369		
2176	City of Scappoose	(77,017)	0	0	218	2,495	0	1,934	830	0	0	0	(8,914)	1,359	0	(7,555)		
2177	City of Condon	(13,126)	0	0	37	0	0	330	142	0	1,470	0	(1,519)	(1,162)	0	(2,681)		
2178	City of Boardman	(36,790)	0	0	104	647	0	924	397	0	2,177	0	(4,258)	(582)	0	(4,840)		
2179	City of Estacada	(23,111)	0	0	66	5,459	0	580	249	0	0	0	(2,675)	1,830	0	(845)		
2180	City of Enterprise	(19,435)	0	0	55	938	0	488	210	0	0	0	(2,249)	(844)	0	(3,093)		
2181	City of Central Point	(170,750)	0	0	484	3,661	0	4,287	1,841	0	45	0	(19,763)	(12,595)	0	(32,358)		
2182	City of Cascade Locks	(23,876)	0	0	68	2,818	0	599	257	0	1,017	0	(2,763)	(1,810)	0	(4,573)		
2183	City of Myrtle Point	(2,349)	0	0	7	9,209	0	59	25	0	0	0	(272)	10,435	0	10,163		
2184	City of Port Orford	(10,082)	0	0	29	737	0	253	109	0	0	0	(1,167)	883	0	(284)		
2185	City of Wood Village	(11,870)	0	0	34	0	0	298	128	0	1,012	0	(1,374)	590	0	(784)		
2186	City of Chiloquin	(6,223)	0	0	156	250	0	156	67	0	1,231	0	(720)	206	0	(514)		
2187	City of Philomath	(68,840)	0	0	195	0	0	1,728	742	0	4,704	0	(7,968)	(7,881)	0	(15,849)		
2188	City of Talent	(39,514)	0	0	112	0	0	982	426	0	3,332	0	(4,573)	(4,129)	0	(8,702)		
2189	City of Willamina	(11,639)	0	0	33	2,529	0	292	125	0	826	0	(1,347)	698	0	(649)		
2191	City of Huntington	0	0	0	0	0	0	0	0	0	0	0	0	264	0	264		
2192	City of North Plains	(6,466)	0	0	18	475	0	162	70	0	1,021	0	(748)	1,631	0	883		
2193	City of Heppner	0	0	0	0	0	0	0	0	0	0	0	0	16	0	16		
2194	City of Cave Junction	(6,028)	0	0	17	160	0	151	65	0	82	0	(698)	1,202	0	504		
2195	City of Metolius	0	0	0	0	0	0	0	0	0	0	0	0	315	0	315		
2196	City of Hubbard	(45,904)	0	0	130	0	0	1,152	495	0	7,290	0	(5,313)	(7,300)	0	(12,613)		
2197	City of Myrtle Creek	(332)	0	0	1	5,775	0	8	4	0	0	0	(38)	5,774	0	5,736		
2198	City of Carlton	(20,692)	0	0	59	0	0	519	223	0	2,256	0	(2,995)	(4,481)	0	(6,876)		
2199	City of Junction City	(84,759)	0	0	240	8,651	0	2,128	914	0	3,336	0	(9,810)	(6,947)	0	(16,757)		
2200	City of Willow	(5,134)	0	0	15	285	0	129	55	0	38	0	(594)	168	0	(426)		
2201	City of Coburg	(31,706)	0	0	90	0	0	796	342	0	3,691	0	(3,670)	(3,164)	0	(6,834)		
2202	City of Dallas	(166,672)	0	0	473	0	0	4,184	1,797	0	11,938	0	(19,291)	(8,662)	0	(27,953)		
2203	City of Rockaway Beach	(17,513)	0	0	50	999	0	440	189	0	1,460	0	(2,027)	1,357	0	(670)		
2204	City of Burns	(5,263)	0	0	15	1,663	0	132	57	0	0	0	(609)	2,128	0	1,519		
2205	City of Elgin	(122)	0	0	0	542	0	3	1	0	174	0	(14)	2,049	0	2,035		
2206	City of Weston	(5,376)	0	0	15	18	0	135	58	0	1,102	0	(622)	(633)	0	(1,255)		
2207	City of Mill City	(6,903)	0	0	20	54	0	173	74	0	678	0	(799)	(299)	0	(1,098)		
2208	City of Fairview	(25,962)	0	0	74	5,089	0	652	280	0	0	0	(3,005)	5,476	0	2,471		
2209	City of Monroe	(558)	0	0	2	2,662	0	14	6	0	850	0	(65)	711	0	646		
2210	City of Helix	(3,741)	0	0	11	0	0	94	40	0	954	0	(433)	(753)	0	(1,186)		
2211	City of Jefferson	(20,570)	0	0	58	0	0	516	222	0	2,489	0	(2,381)	(2,519)	0	(4,900)		
2212	Town of Lakeview	(2,572)	0	0	7	11,589	0	65	28	0	0	0	(298)	8,047	0	7,749		
2213	City of Starfield	(28,958)	0	0	82	0	0	727	312	0	3,406	0	(3,352)	(3,688)	0	(7,040)		
2214	City of Yamhill	(6,578)	0	0	19	3,396	0	165	71	0	0	0	(761)	1,629	0	868		
2215	City of Powers	0	0	0	0	0	0	0	0	0	0	0	0	144	0	144		
2216	City of Brookings	(49,288)	0	0	140	0	0	1,237	531	0	3,284	0	(5,705)	(4,035)	0	(9,740)		
2217	City of Sutherlin	(51,386)	0	0	146	10,195	0	1,290	554	0	1,192	0	(5,947)	3,441	0	(2,506)		
2218	City of Prairie City	(11,495)	0	0	33	148	0	289	124	0	2,707	0	(1,330)	(1,728)	0	(3,058)		
2219	City of Sheridan	(30,897)	0	0	88	0	0	776	333	0	2,139	0	(3,576)	(1,427)	0	(5,003)		
2220	City of Garibaldi	0	0	0	1,964	0	0	0	0	0	0	0	0	1,948	0	1,948		
2221	City of Sisters	(14,566)	0	0	41	957	0	366	157	0	400	0	(1,686)	(26)	0	(1,712)		
2222	City of Jacksonville	(50,651)	0	0	144	0	0	1,272	546	0	4,531	0	(5,862)	(6,591)	0	(12,453)		
2223	City of Cannon Beach	(78,852)	0	0	224	0	0	1,980	850	0	5,424	0	(9,126)	(10,869)	0	(19,995)		
2224	City of Falls City	0	0	0	1,677	0	0	0	0	0	340	0	0	1,264	0	1,264		
2225	City of Echo	(8,095)	0	0	23	42	0	203	87	0	1,587	0	(937)	69	0	(668)		
2226	City of Hines	(6,814)	0	0	19	0	0	171	73	0	1,628	0	(789)	(1,320)	0	(2,109)		
2228	City of Turner	(25,522)	0	0	72	0	0	641	275	0	1,381	0	(2,954)	(2,386)	0	(5,340)		
2229	City of John Day	(1,953)	0	0	6	3,980	0	49	21	0	0	0	(226)	3,759	0	3,533		
2231	City of Banks	(558)	0	0	2	781	0	14	6	0	0	0	(65)	1,545	0	1,480		
2232	City of Joseph	0	0	0	0	0	0	0	0	0	0	0	0	503	0	503		
2233	City of Lafayette	(23,774)	0	0	67	0	0	597	256	0	1,628	0	(2,752)	(2,658)	0	(5,410)		
2234	City of Aumsville	(32,608)	0	0	92	0	0	819	352	0	1,092	0	(3,774)	(2,579)	0	(6,353)		

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense						
Employer Number	Employer Name	Employer Net OPEB Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	Differences between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
2235	City of Amity	(724)	0	0	2	3,854	0	18	8	0	589	(84)	1,578	0	1,494	
2236	City of Creswell	(32,954)	0	0	93	813	0	827	355	0	536	(3,814)	403	0	(3,411)	
2237	City of Troutdale	(148,712)	0	0	422	0	0	3,733	1,603	0	13,104	(17,212)	(23,520)	0	(40,732)	
2238	City of Warrenton	(49,418)	0	0	140	13,538	0	1,241	533	0	1,768	(5,720)	6,929	0	1,209	
2240	City of Wilsonville	(315,528)	0	0	895	5,308	0	7,921	3,402	0	27,899	(36,519)	(7,454)	0	(43,973)	
2241	City of Bay City	(16,898)	0	0	48	0	0	424	182	0	3,847	(1,956)	(4,783)	0	(6,739)	
2242	City of Gaston	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2244	City of Lakeside	(3,094)	0	0	9	1,322	0	78	33	0	242	(358)	848	0	490	
2245	City of Dundee	(12,294)	0	0	35	3,903	0	309	133	0	0	(1,423)	3,350	0	1,927	
2246	City of Merrill	(1,414)	0	0	4	465	0	36	15	0	258	(164)	1,498	0	1,334	
2247	City of Malin	(7,495)	0	0	21	644	0	188	81	0	0	(868)	(193)	0	(1,061)	
2248	City of Fossil	0	0	0	0	0	0	0	0	0	0	0	226	0	226	
2249	City of Phoenix	(24,597)	0	0	70	0	0	618	265	0	3,140	(2,847)	(1,247)	0	(4,094)	
2250	City of Gold Beach	(27,288)	0	0	77	7,074	0	685	294	0	1,137	(3,158)	4,335	0	1,177	
2251	City of Rogue River	(19,983)	0	0	57	1,232	0	502	215	0	367	(2,313)	(637)	0	(2,950)	
2252	City of Dayton	(11,351)	0	0	32	828	0	285	122	0	270	(1,314)	557	0	(757)	
2253	Town of Butte Falls	(646)	0	0	2	188	0	14	6	0	131	(63)	(115)	0	(178)	
2254	City of Shady Cove	0	0	0	0	0	0	0	0	0	0	0	324	0	324	
2255	Town of Canyon City	0	0	0	0	120	0	0	0	0	34	0	204	0	204	
2256	City of Jordan Valley	(5,809)	0	0	16	0	0	146	63	0	773	(672)	(1,017)	0	(1,689)	
2257	City of Culver	(9,242)	0	0	26	0	0	232	100	0	924	(1,070)	924	0	(2,218)	
2258	City of Adair Village	(837)	0	0	2	770	0	21	9	0	339	(97)	(87)	0	(184)	
2260	City of Riddle	(10,601)	0	0	30	33	0	266	114	0	5	(1,227)	(77)	0	(1,304)	
2261	City of Waldport	(24,214)	0	0	69	2,764	0	608	261	0	201	(2,802)	(115)	0	(2,917)	
2262	City of Dufur	0	0	0	0	0	0	0	0	0	0	0	647	0	647	
2263	City of La Grande	(44,484)	0	0	126	5,133	0	1,117	480	0	0	(5,149)	6,631	0	1,482	
2264	City of Gervais	(27,454)	0	0	78	47	0	689	296	0	2,606	(3,178)	(4,824)	0	(8,002)	
2265	City of Westfir	0	0	0	0	643	0	0	0	0	186	0	273	0	273	
2266	City of Irigton	(22,159)	0	0	63	1,034	0	556	239	0	0	(2,565)	(876)	0	(3,441)	
2267	City of Independence	(93,874)	0	0	266	2,125	0	2,357	1,012	0	9,543	(10,865)	(139)	0	(11,004)	
2268	City of Harrisburg	(18,675)	0	0	53	0	0	469	201	0	1,801	(2,161)	(2,933)	0	(5,094)	
2269	City of Durham	0	0	0	0	0	0	0	0	0	0	0	255	0	255	
2270	City of Lyons	(4,446)	0	0	13	0	0	112	48	0	676	(515)	(889)	0	(1,404)	
2271	City of Columbia City	(13,013)	0	0	37	0	0	327	140	0	2,084	(1,506)	(1,984)	0	(3,490)	
2272	City of Aurora	0	0	0	0	0	0	0	0	0	0	0	575	0	575	
2273	City of Silverton	(100,184)	0	0	284	1,706	0	2,515	1,080	0	5,210	(11,595)	(5,201)	0	(16,796)	
2274	City of Gold Hill	0	0	0	0	0	0	0	0	0	0	0	670	0	670	
2275	City of Toledo	(4,446)	0	0	13	67,501	0	112	48	0	17,254	(515)	22,548	0	22,033	
2276	City of Newport	(6,049)	0	0	17	31,268	0	152	65	0	0	(700)	26,431	0	25,731	
2278	City of Springfield	(982,308)	0	0	2,786	70,068	0	24,661	10,592	0	0	(113,692)	7,723	0	(105,969)	
2279	City of Keizer	(191,512)	0	0	543	659	0	4,808	2,065	0	2,466	(22,166)	(6,924)	0	(29,090)	
2280	City of Winston	(38,138)	0	0	108	0	0	957	411	0	5,958	(4,414)	(5,874)	0	(10,288)	
2281	City of Manzanita	(15,010)	0	0	43	0	0	377	162	0	2,747	(1,737)	(1,296)	0	(3,033)	
2282	City of Eagle Point	(14,552)	0	0	41	735	0	365	157	0	480	(1,684)	685	0	(999)	
2283	City of Maupin	0	0	0	0	362	0	0	0	0	0	0	2,874	0	2,874	
2284	City of Halsey	(510)	0	0	1	2,353	0	13	6	0	0	(59)	1,939	0	1,880	
2285	City of Veneta	(2,357)	0	0	7	13,574	0	59	25	0	429	(273)	9,100	0	8,827	
2286	City of Millersburg	(12,255)	0	0	35	0	0	308	132	0	1,450	(1,418)	(1,604)	0	(3,022)	
2287	City of King City	(10,955)	0	0	31	1,431	0	275	118	0	0	(1,268)	82	0	(1,186)	
2288	City of Tualatin	(212,242)	0	0	602	24,928	0	5,328	2,288	0	4,261	(24,565)	(9,503)	0	(34,068)	
2290	City of Molalla	(167,814)	0	0	476	0	0	4,213	1,809	0	21,951	(19,423)	(25,613)	0	(45,036)	
2291	City of Florence	(19,255)	0	0	55	41,368	0	483	208	0	4,182	(2,229)	21,141	0	18,912	
2292	City of North Bend	(84,387)	0	0	239	28,306	0	2,119	910	0	0	(9,767)	27,492	0	17,725	
2293	City of Lowell	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2294	City of Dapoe Bay	(9,211)	0	0	26	120	0	231	99	0	1,276	(1,066)	(273)	0	(1,339)	
2295	City of Tigard	(25,136)	0	0	71	75,548	0	631	271	0	0	(2,908)	52,103	0	49,194	
2296	City of Happy Valley	(135,646)	0	0	385	172	0	3,405	1,463	0	15,602	(15,700)	(16,491)	0	(32,191)	
2297	City of Rainier	(33,330)	0	0	95	814	0	837	359	0	2,615	(3,858)	(721)	0	(4,579)	
2298	City of Lincoln City	(205,457)	0	0	583	38,637	0	5,158	2,215	0	16,493	(23,779)	1,955	0	(21,824)	
2299	City of Dunes City	(1,094)	0	0	3	686	0	27	12	0	351	(127)	(61)	0	(188)	
2300	City of Yachats	(16,335)	0	0	46	747	0	410	176	0	4,666	(1,891)	(2,484)	0	(4,375)	
2301	City of Moro	0	0	0	0	0	0	0	0	0	0	0	222	0	222	
2302	City of Mt. Vernon	(6,141)	0	0	17	0	0	154	66	0	281	(711)	(491)	0	(1,202)	
2303	City of Woodburn	(248,714)	0	0	705	5,153	0	6,244	2,682	0	12,600	(28,786)	(9,688)	0	(38,474)	
2304	City of Gladstone	(112,006)	0	0	318	0	0	2,812	1,208	0	2,296	(12,964)	(2,019)	0	(14,983)	
2305	City of Elkton	(5,170)	0	0	15	62	0	130	56	0	654	(598)	(684)	0	(1,282)	
2306	City of Imbler	0	0	0	0	0	0	0	0	0	0	0	55	0	55	
2307	City of Yoncalla	(4,234)	0	0	12	266	0	106	46	0	843	(490)	(35)	0	(525)	
2308	City of North Powder	(284)	0	0	1	512	0	7	3	0	188	(33)	159	0	126	
2309	City of Gearhart	(24,321)	0	0	69	2,651	0	611	262	0	0	(2,815)	6,686	0	3,871	
2403	Central Coos Fire and Rescue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2501	Port of The Dalles	(2,346)	0	0	7	3,652	0	59	25	0	0	(271)	2,610	0	2,339	
2507	Port of Astoria	(23,933)	0	0	68	126	0	601	258	0	2,816	(2,770)	170	0	(2,600)	
2508	Multnomah Drainage	(66,899)	0	0	190	4,711	0	1,680	721	0	5,748	(7,743)	(4,629)	0	(12,372)	
2510	Horsefly Irrigation District	0	0	0	0	0	0	0	0	0	0	0	172	0	172	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		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)
2511	Grants Pass Irrigation District	0	0	0	0	5,228	0	0	0	0	1,517	0	0	1,675	0	1,675
2512	Port of Portland	(1,961,784)	0	0	5,564	123,235	0	49,251	21,153	0	45,282	0	(227,056)	35,277	0	(191,779)
2513	Port of Coos Bay	(9,825)	0	0	28	15,063	0	247	106	0	3,579	0	(1,137)	5,151	0	4,014
2515	Klamath County Fire District 1	(137,310)	0	0	389	4,984	0	3,947	1,481	0	18,203	0	(15,892)	(6,856)	0	(22,748)
2518	Clackamas County Housing Authority	(133,575)	0	0	379	4,161	0	3,353	1,440	0	16,091	0	(15,469)	(9,578)	0	(25,047)
2519	Home Forward	(508,268)	0	0	1,441	31,687	0	12,760	5,480	0	18,925	0	(58,827)	(31,829)	0	(90,656)
2521	League of Oregon Cities	(22,029)	0	0	62	9,853	0	553	238	0	3,722	0	(2,550)	6,611	0	4,061
2522	Lane Council of Governments	(198,554)	0	0	563	7,500	0	4,985	2,141	0	7,016	0	(22,981)	1,453	0	(21,528)
2526	Clatskanie PUD	(43,616)	0	0	124	13,600	0	1,095	470	0	4,055	0	(5,048)	(888)	0	(5,936)
2527	Deschutes Valley Water District	(79,105)	0	0	224	100	0	1,986	853	0	4,491	0	(9,156)	(4,853)	0	(14,009)
2528	Columbia River Fire & Rescue	(121,162)	0	0	344	10,889	0	3,042	1,306	0	0	0	(14,023)	10,108	0	(3,915)
2529	East Fork Irrigation District	(7,978)	0	0	23	1,343	0	200	86	0	0	0	(923)	1,210	0	287
2531	Oregon School Boards Association	(90,095)	0	0	256	2,223	0	2,262	971	0	7,717	0	(10,428)	1,606	0	(8,822)
2533	Owyhee Irrigation District	(6,025)	0	0	17	6,915	0	151	65	0	0	0	(697)	4,304	0	3,607
2536	Valley View Cemetery	(913)	0	0	3	9	0	23	10	0	89	0	(106)	9	0	(97)
2538	Clackamas Vector Control	0	0	0	0	0	0	0	0	0	0	0	0	693	0	693
2540	West Extension Irrigation District	(7,574)	0	0	21	3,217	0	190	82	0	1,491	0	(877)	199	0	(678)
2541	Jackson County Vector Control District	0	0	0	0	0	0	0	0	0	0	0	0	932	0	932
2542	Rainbow Water District	(16,092)	0	0	46	70	0	404	174	0	1,687	0	(1,862)	(219)	0	(2,081)
2545	Council of Governments	(43,863)	0	0	124	18,937	0	1,101	473	0	0	0	(5,077)	28,213	0	23,136
2549	Rogue River Fire District	(41,317)	0	0	117	2,848	0	1,037	445	0	0	0	(4,782)	1,726	0	(3,056)
2550	Nysa Road Assessment District 2	(7,737)	0	0	22	59	0	194	83	0	1,054	0	(895)	(768)	0	(1,663)
2551	Sandy Fire Department	(43,611)	0	0	124	6,365	0	1,095	470	0	0	0	(5,048)	736	0	(4,312)
2552	Winston-Dillard Fire District	(41,521)	0	0	118	38	0	1,042	448	0	5,132	0	(4,806)	(4,374)	0	(9,180)
2553	Tangent Rural Fire Protection District	(9,887)	0	0	28	0	0	248	107	0	3,007	0	(1,144)	(2,652)	0	(3,796)
2555	Monroe Fire Department	(709)	0	0	2	2,288	0	18	8	0	0	0	(82)	1,733	0	1,651
2556	Jackson County Fire District 5	(121,172)	0	0	344	0	0	3,042	1,307	0	12,415	0	(14,024)	(18,179)	0	(32,203)
2557	Estacada Fire Department	(29,920)	0	0	85	0	0	751	323	0	8,244	0	(3,463)	(7,260)	0	(10,723)
2559	Keizer Fire Department	(45,025)	0	0	128	2,373	0	1,130	485	0	369	0	(5,211)	3,852	0	(1,359)
2561	Jefferson Rural Fire Protection District	(2,411)	0	0	7	11,691	0	61	26	0	2,294	0	(279)	5,397	0	5,118
2562	WyEast Fire District	(6,037)	0	0	17	78	0	152	65	0	1,128	0	(699)	(1,096)	0	(1,795)
2563	Central Oregon Irrigation District	(34,299)	0	0	97	582	0	861	270	0	2,193	0	(3,970)	10,887	0	6,917
2564	Illinois Valley Fire District	(8,367)	0	0	24	28	0	210	90	0	567	0	(968)	(325)	0	(1,293)
2567	Charleston Rural Fire Protection District	(34,835)	0	0	99	614	0	875	376	0	12,618	0	(4,032)	(9,094)	0	(13,126)
2568	Molalla Rural Fire Protection District 73	(64,895)	0	0	184	1,970	0	1,629	700	0	2,354	0	(7,511)	(3,632)	0	(11,143)
2569	Central Oregon Intergovernmental Council	(71,473)	0	0	203	35,245	0	1,794	771	0	11,834	0	(8,272)	949	0	(7,323)
2570	Port of St Helens	(4,359)	0	0	12	0	0	109	47	0	1,782	0	(504)	1,106	0	602
2571	Crystal Springs Water District	(13,905)	0	0	39	80	0	349	150	0	1,450	0	(1,609)	(1,379)	0	(2,988)
2572	Local Government Personnel Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	(2,155)	0	0	6	6,111	0	54	23	0	33	0	(249)	6,190	0	5,941
2576	DePoe Bay Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	3,084	0	3,084
2579	La Pine Rural Fire Protection District	(53,659)	0	0	152	15,070	0	1,347	579	0	1,023	0	(6,210)	8,957	0	2,747
2580	Marion County Fire District 1	(202,736)	0	0	575	6,247	0	5,090	2,186	0	3,955	0	(23,465)	(16,527)	0	(39,992)
2581	Port of Umatilla	(17,588)	0	0	50	97	0	442	190	0	1,895	0	(2,036)	(2,109)	0	(4,145)
2582	Talent Irrigation District	(24,244)	0	0	69	3,028	0	609	261	0	0	0	(2,806)	2,739	0	(67)
2585	Rogue River Valley Irrigation District	(17,605)	0	0	50	0	0	442	190	0	2,581	0	(2,038)	(2,559)	0	(4,597)
2587	Tualatin Valley Irrigation District	(546)	0	0	2	3,221	0	14	6	0	249	0	(63)	1,494	0	1,431
2588	Clatskanie Rural Fire Protection District	(35,169)	0	0	100	466	0	883	379	0	6,332	0	(4,070)	(2,858)	0	(6,928)
2589	West Slope Water District	(14,080)	0	0	40	908	0	353	152	0	617	0	(1,630)	(320)	0	(1,950)
2590	Redmond Fire & Rescue	(182,094)	0	0	516	16,209	0	4,572	1,963	0	0	0	(21,076)	6,029	0	(15,047)
2592	Medford Irrigation District	(17,432)	0	0	49	0	0	438	188	0	3,615	0	(2,018)	(3,403)	0	(5,421)
2594	Metro	(1,732,202)	0	0	4,913	66,812	0	43,487	18,677	0	65,224	0	(200,484)	(92,712)	0	(293,196)
2595	Canby Fire District	(81,799)	0	0	232	0	0	2,054	882	0	7,254	0	(9,467)	(9,289)	0	(18,756)
2596	Bend Parks & Recreation	(120,674)	0	0	342	20,306	0	3,030	1,301	0	0	0	(13,967)	27,623	0	13,656
2597	Mapleton Water District	0	0	0	0	671	0	0	0	0	0	0	0	976	0	976
2598	Marion County Housing Authority	(14,303)	0	0	41	244	0	359	154	0	1,948	0	(1,655)	22	0	(1,633)
2599	South Suburban Sanitary District	(15,727)	0	0	45	757	0	395	170	0	852	0	(1,820)	348	0	(1,472)
2600	Winston-Dillard Water District	(7,677)	0	0	22	819	0	193	83	0	0	0	(889)	899	0	10
2601	Baker Valley Irrigation District	(6,115)	0	0	17	95	0	154	66	0	1,215	0	(708)	(1,044)	0	(1,752)
2602	Aumsville Rural Fire Protection District	(594)	0	0	2	3,576	0	15	6	0	1,121	0	(69)	1,331	0	1,262
2603	Corbett Water District	0	0	0	0	1,560	0	0	0	0	452	0	0	964	0	964
2604	Netarts-Oceanside Sanitary District	(17,513)	0	0	50	104	0	440	189	0	1,831	0	(2,027)	(1,353)	0	(3,380)
2605	Scio Fire District	(7,658)	0	0	22	4,205	0	192	83	0	1,262	0	(886)	590	0	(296)
2606	West Valley Housing Authority	(38,228)	0	0	108	1,901	0	960	412	0	4,600	0	(4,425)	611	0	(3,814)
2607	Hoodland Fire District 74	(31,611)	0	0	90	0	0	794	341	0	4,097	0	(3,659)	1,095	0	(2,564)
2608	Gaston Rural Fire Protection District	0	0	0	1	433	0	0	4	0	126	0	0	478	0	478
2610	Turner Fire District	(395)	0	0	1	6,546	0	10	0	0	1,695	0	(46)	3,128	0	3,082
2612	Community Services Consortium	(124,216)	0	0	352	17,652	0	3,118	1,339	0	9,167	0	(14,377)	(7,081)	0	(21,458)
2613	Polk Soil & Water Conservation District	(373)	0	0	1	408	0	9	4	0	171	0	(43)	620	0	577
2617	Clean Water Services	(912,777)	0	0	2,589	10,922	0	22,916	9,842	0	3,134	0	(105,644)	(73,641)	0	(179,285)
2618	Estacada Cemetery District	(2,419)	0	0	7	88	0	61	26	0	1,156	0	(280)	(611)	0	(891)
2620	Jackson County Fire District 4	(7,560)	0	0	21	0	0	190	82	0	2,106	0	(875)	(2,089)	0	(2,964)
2623	Evans Valley Fire District 6	0	0	0	0	0	0	0	0	0	0	0	0	278	0	278
2624	Klamath Vector Control	0	0	0	0	0	0	0	0	0	0	0	0	251	0	251
2625	Port of Newport	(16,383)	0	0	46	12,950	0	411	177	0	2,462	0	(1,896)	4,352	0	2,456

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		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	(276,933)	0	0	785	10,655	0	6,952	2,986	0	9,356	(32,052)	(6,965)	0	(39,017)	
2628	McKenzie Fire And Rescue	(17,055)	0	0	48	32	0	428	184	0	2,705	(1,974)	(1,112)	0	(3,086)	
2630	Sheridan Fire District	(16,586)	0	0	47	0	0	416	179	0	6,398	(1,920)	(4,183)	0	(6,103)	
2631	Arch Cape Water-Sanitary District	(6,828)	0	0	19	101	0	171	74	0	448	(790)	(569)	0	(1,359)	
2633	Port of Cascade Locks	(11,110)	0	0	32	3,678	0	279	120	0	1,802	(1,286)	153	0	(1,133)	
2637	Northeast Oregon Housing Authority	0	0	0	0	2,536	0	0	0	0	535	0	2,864	0	2,864	
2638	North Douglas County Fire and EMS	(13,308)	0	0	38	906	0	334	143	0	351	(1,540)	(172)	0	(1,712)	
2641	Suburban East Salem Water District	(20,820)	0	0	59	167	0	523	224	0	1,789	(2,410)	(1,787)	0	(4,197)	
2642	Dexter Rural Fire Protection District	(3,623)	0	0	10	0	0	91	39	0	1,731	(419)	(1,098)	0	(1,517)	
2643	Sweet Home Cemetery	(4,510)	0	0	13	61	0	113	49	0	484	(522)	(277)	0	(799)	
2644	Lakeside Water District	(9,291)	0	0	26	5	0	233	100	0	677	(1,075)	(168)	0	(1,243)	
2645	Chiloquin Agency Lake Rural Fire Protection District	(3,811)	0	0	11	817	0	96	41	0	171	(441)	121	0	(320)	
2646	Keno Rural Fire Protection District	(16,778)	0	0	48	0	0	421	181	0	3,079	(1,942)	(4,853)	0	(6,795)	
2647	Crooked River Ranch Rural Fire Protection District	(2,090)	0	0	6	0	0	52	23	0	934	(242)	(58)	0	(300)	
2648	Black Butte Ranch Rural Fire Protection District	(8,119)	0	0	23	11,486	0	204	88	0	4,460	(940)	1,715	0	775	
2649	Colton Fire Department	(8,300)	0	0	24	310	0	208	89	0	3,594	(961)	(1,153)	0	(2,114)	
2651	Imbler Rural Fire Protection District	0	0	0	0	40	0	0	0	0	0	0	143	0	143	
2652	The Oregon Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2653	Umatilla Fire Department	0	0	0	0	2,459	0	0	0	0	51	0	1,801	0	1,801	
2657	Mid-Willamette Valley Senior Service Agency	(240,477)	0	0	682	1,247	0	6,037	2,593	0	22,622	(27,833)	4,841	0	(22,992)	
2659	Silverton Fire District	(33,645)	0	0	95	855	0	845	363	0	3,264	(1,892)	(3,894)	0	(5,786)	
2660	Tualatin Valley Fire & Rescue	(2,511,783)	0	0	7,123	0	0	63,059	27,083	0	81,465	(290,713)	(278,446)	0	(569,159)	
2663	Metropolitan Area Communications Commission	0	0	0	0	3,958	0	0	0	0	1,148	0	1,916	0	1,916	
2664	Applegate Valley Rural Fire Protection District 9	(1,125)	0	0	3	6,986	0	28	12	0	125	(130)	4,110	0	3,980	
2669	Roseburg Urban Sanitary Authority	(36,215)	0	0	103	1,501	0	909	390	0	468	(4,192)	468	0	(3,724)	
2671	Columbia 911 Communications District	(65,262)	0	0	185	1,015	0	1,638	704	0	15,517	(7,553)	(11,167)	0	(18,720)	
2672	Rockwood Water PUD	(67,113)	0	0	190	0	0	1,685	724	0	9,464	(7,768)	(9,730)	0	(17,498)	
2673	Port Orford Library	(3,414)	0	0	10	36	0	86	37	0	254	(395)	(189)	0	(584)	
2674	Nestucca Rural Fire District	(4,290)	0	0	12	1,010	0	108	46	0	0	(497)	1,074	0	577	
2676	Woodburn Fire District	(64,322)	0	0	182	17,421	0	1,615	694	0	581	(7,445)	19,022	0	11,577	
2678	Central Oregon Regional Housing Authority	(13,041)	0	0	37	9,283	0	327	141	0	3,071	(1,509)	1,257	0	(262)	
2679	Columbia River Public Utility District	(101,253)	0	0	287	12,847	0	2,542	1,092	0	2,643	(11,719)	320	0	(11,399)	
2681	Cloverdale Rural Fire Protection District	(14,318)	0	0	41	0	0	359	154	0	2,359	(1,657)	(2,347)	0	(4,004)	
2684	Parkdale Fire District	(9,861)	0	0	28	0	0	248	106	0	1,001	(1,141)	(1,500)	0	(2,641)	
2685	Oregon Community College Association	(4,818)	0	0	14	3,305	0	121	52	0	0	(558)	3,699	0	3,141	
2686	Weston Cemetery	0	0	0	0	0	0	0	0	0	0	0	59	0	59	
2687	Columbia Drainage Vector Control District	(8,456)	0	0	24	130	0	212	91	0	1,292	(979)	(176)	0	(1,155)	
2688	Polk County Fire District 1	(39,093)	0	0	111	4,954	0	981	422	0	0	(4,525)	2,814	0	(1,711)	
2689	Redmond Area Park & Recreation District	0	0	0	0	8,425	0	0	0	0	926	0	6,248	0	6,248	
2692	Siuslaw Public Library	(15,183)	0	0	43	166	0	381	164	0	2,002	(1,757)	(1,229)	0	(2,986)	
2693	City-County Insurance Services	(187,814)	0	0	533	0	0	4,715	2,025	0	7,563	(21,738)	(1,869)	0	(23,607)	
2694	Philomath Fire Department	0	0	0	0	1,587	0	0	0	0	461	0	1,421	0	1,421	
2695	Washington County Consolidated Communications Agency	(170,413)	0	0	483	10,125	0	4,278	1,837	0	3,911	(19,724)	(3,740)	0	(23,464)	
2696	Stayton Fire District	(32,450)	0	0	92	96	0	815	350	0	248	(3,758)	(1,671)	0	(5,427)	
2698	Halsey Shedd Rural Fire Protection District	(2,455)	0	0	7	19	0	62	26	0	402	(284)	(110)	0	(394)	
2699	Chetco Library Board	(5,915)	0	0	17	59	0	149	64	0	696	(685)	(432)	0	(1,117)	
2700	Lowell Rural Fire Protection District	(1,272)	0	0	4	13	0	32	14	0	194	(147)	68	0	(79)	
2701	Sisters-Camp Sherman Rural Fire Protection District	(54,305)	0	0	154	0	0	1,363	586	0	4,517	(6,285)	(8,705)	0	(14,990)	
2702	Banks Fire District 13	(5,427)	0	0	15	226	0	136	59	0	677	(628)	470	0	(158)	
2704	Clatsop County 4-H District	0	0	0	0	2,394	0	0	0	0	694	0	451	0	451	
2705	Lebanon Fire District	(106,796)	0	0	303	798	0	2,681	1,152	0	1,595	(12,361)	(9,247)	0	(21,608)	
2707	Clatskanie Library	0	0	0	0	220	0	0	0	0	0	0	616	0	616	
2709	Scappoose Public Library	0	0	0	0	0	0	0	0	0	0	0	428	0	428	
2710	Klamath County Emergency Communications District	(21,086)	0	0	60	9,610	0	329	227	0	2,899	(2,440)	813	0	(1,627)	
2713	Port of Tillamook Bay	(14,662)	0	0	42	7,403	0	568	158	0	2,618	(1,697)	2,518	0	(2,234)	
2714	Winchester Bay Sanitary District	(6,264)	0	0	18	65	0	157	68	0	474	(725)	(351)	0	(1,076)	
2715	Jackson County Fire District 3	(327,944)	0	0	930	7,748	0	8,233	3,536	0	43,969	(37,956)	(35,796)	0	(73,752)	
2716	Neskowin Water District	(36)	0	0	0	5	0	1	0	0	7	(4)	510	0	506	
2717	Ice Fountain Water District	(12,883)	0	0	37	558	0	323	139	0	1,411	(1,491)	(1,160)	0	(2,651)	
2718	Curry Library	0	0	0	0	0	0	0	0	0	0	0	1,044	0	1,044	
2721	Klamath Housing Authority	(17,037)	0	0	48	152	0	428	184	0	2,967	(1,972)	(1,504)	0	(3,476)	
2722	Tillamook 9-1-1	(757)	0	0	2	4,964	0	19	8	0	0	(88)	4,888	0	4,800	
2724	Nehalem Bay Wastewater Agency	(10,694)	0	0	30	0	0	268	115	0	2,041	(1,238)	(2,015)	0	(3,253)	
2725	West Valley Fire District	0	0	0	0	0	0	0	0	0	0	0	5,869	0	5,869	
2726	Yamhill Communications Agency	(13,099)	0	0	37	1,802	0	329	141	0	0	(1,516)	1,570	0	54	
2728	Baker County Library District	(12,142)	0	0	34	1,996	0	305	131	0	1,746	(1,405)	(2,028)	0	(3,433)	
2729	Douglas County Fire District 2	(84,848)	0	0	241	8,849	0	2,130	915	0	0	(9,820)	16,282	0	6,462	
2731	Canby Utility Board	(27,367)	0	0	78	1,620	0	687	295	0	3,481	(3,167)	606	0	(2,561)	
2732	Umatilla County Special Library District	(385)	0	0	1	3,060	0	10	4	0	400	(45)	1,572	0	1,527	
2733	Wiard Memorial Park District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2734	Seal Rock Water District	(19,666)	0	0	56	0	0	494	212	0	368	(2,276)	(1,410)	0	(3,686)	
2739	Scappoose Rural Fire Protection District	(83,233)	0	0	236	1,537	0	2,090	897	0	10,449	(9,633)	(6,541)	0	(16,174)	
2740	Neskowin Regional Sanitary Authority	0	0	0	0	0	0	0	0	0	0	0	340	0	340	
2741	Port of Garibaldi	0	0	0	0	8,389	0	0	0	0	0	0	14,863	0	14,863	
2742	Amity Fire District	(3,568)	0	0	10	0	0	90	38	0	1,342	(413)	284	0	(129)	

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		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)
2743	Douglas Soil & Water Conservation District	0	0	0	0	1,101	0	0	0	0	0	0	0	3,027	0	3,027
2745	Clackamas County Fire District	(709,797)	0	0	2,013	14,972	0	17,820	7,653	0	23,528	0	(82,152)	(10,238)	0	(92,390)
2747	Salem Housing Authority	(78,931)	0	0	224	0	0	1,982	851	0	5,894	0	(9,135)	(5,654)	0	(14,789)
2749	Black Butte Ranch Police	(31,418)	0	0	89	22	0	789	339	0	2,779	0	(3,636)	(4,509)	0	(8,145)
2752	Mist-Birkenfield Rural Fire Protection District	0	0	0	0	1,797	0	0	0	0	0	0	0	1,616	0	1,616
2753	Linn-Benton Housing Authority	(75,383)	0	0	214	1,080	0	1,893	813	0	7,002	0	(8,725)	(6,730)	0	(15,455)
2757	City of Stayton	(34,246)	0	0	97	1,229	0	860	369	0	390	0	(3,964)	(684)	0	(4,648)
2758	Mohawk Valley Rural Fire District	0	0	0	0	0	0	0	0	0	0	0	0	437	0	437
2760	Knappa Svensen Burnside Rural Fire Protection District	(6,485)	0	0	18	793	0	163	70	0	202	0	(751)	(280)	0	(1,031)
2761	Clackamas River Water	(110,720)	0	0	314	1,148	0	2,780	1,194	0	1,314	0	(12,815)	(992)	0	(13,807)
2763	Junction City Fire Department	(5,602)	0	0	16	2,928	0	141	60	0	1,111	0	(648)	(99)	0	(747)
2765	Green Sanitary	0	0	0	0	3,938	0	0	0	0	0	0	0	5,303	0	5,303
2766	Southwest Lincoln County Water District	(2,447)	0	0	7	4,680	0	61	26	0	0	0	(283)	3,621	0	3,338
2767	Springfield Utility Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	0	0	0	0	1,454	0	0	0	0	423	0	0	1,558	0	1,558
2771	Harbor Water PUD	0	0	0	0	3,984	0	0	0	0	0	0	0	2,918	0	2,918
2772	Umatilla County Soil & Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	(105,793)	0	0	300	1,048	0	2,656	1,141	0	6,828	0	(12,243)	(10,884)	0	(23,127)
2774	Oregon Trail Library District	(594)	0	0	2	0	0	15	6	0	234	0	(69)	128	0	59
2776	Rainier Cemetery District	0	0	0	0	0	0	0	0	0	0	0	0	130	0	130
2777	City of Newberg	(184,950)	0	0	525	5,285	0	4,643	1,994	0	15,536	0	(21,406)	(401)	0	(21,807)
2778	Mulino Water District 23	(7,624)	0	0	22	99	0	191	82	0	987	0	(882)	(986)	0	(1,868)
2779	Brownsville Rural Fire Protection District	(6,377)	0	0	18	1,440	0	160	69	0	514	0	(738)	31	0	(707)
2780	Nehalem Bay Health District	0	0	0	0	0	0	0	0	0	0	0	0	204	0	204
2781	North Bend Coos-Curry Housing Authority	0	0	0	0	4,539	0	0	0	0	1,318	0	0	857	0	857
2783	Tillamook Fire District	(11,288)	0	0	32	620	0	283	122	0	0	0	(1,306)	114	0	(1,192)
2784	Eisenschmidt Pool	(14,338)	0	0	41	0	0	360	155	0	1,382	0	(1,660)	(1,624)	0	(3,284)
2785	Fern Ridge Community Library	(940)	0	0	3	2,415	0	24	10	0	483	0	(109)	668	0	559
2786	Seal Rock Rural Fire Protection District	0	0	0	0	241	0	0	0	0	70	0	0	512	0	512
2788	Port of Hood River	(44,568)	0	0	126	192	0	1,119	481	0	1,022	0	(5,158)	(4,638)	0	(9,796)
2789	Farmers Irrigation District	(14,571)	0	0	41	76	0	366	157	0	1,829	0	(1,686)	(1,307)	0	(2,993)
2790	Silver Falls Library District	(16,037)	0	0	45	203	0	403	173	0	1,662	0	(1,856)	(639)	0	(2,495)
2792	North Wasco County Parks And Recreation District	(12,912)	0	0	37	942	0	324	139	0	3,425	0	(1,494)	(1,346)	0	(2,840)
2793	North Lincoln Fire & Rescue District 1	(35,309)	0	0	100	0	0	886	381	0	5,533	0	(4,087)	(3,520)	0	(7,607)
2796	West Side Rural Fire Protection District	(12,248)	0	0	35	179	0	307	132	0	1,165	0	(1,418)	(1,628)	0	(3,046)
2797	Vernonia Fire	(2,914)	0	0	8	6	0	73	31	0	391	0	(337)	(148)	0	(485)
2798	Fairview Water District	0	0	0	0	380	0	0	0	0	110	0	0	305	0	305
2799	Sublimity Fire District	(4,376)	0	0	12	443	0	110	47	0	484	0	(506)	89	0	(417)
2801	Coburg Rural Fire Protection District	(863)	0	0	2	4,365	0	22	9	0	0	0	(100)	2,919	0	2,819
2802	Rural Road Assessment District 3	0	0	0	0	34	0	0	0	0	0	0	0	474	0	474
2803	Southwestern Polk County Rural Fire Protection District	(22,745)	0	0	65	0	0	571	245	0	10,868	0	(2,632)	(8,360)	0	(10,992)
2804	Aurora Rural Fire Protection District	(12,298)	0	0	35	400	0	309	133	0	712	0	(1,423)	(1,821)	0	(3,244)
2806	Multnomah County Rural Fire Protection District 14	0	0	0	0	0	0	0	0	0	0	0	0	65	0	65
2809	Juntura Road District 4	0	0	0	0	0	0	0	0	0	0	0	0	593	0	593
2810	Sutherlin Water Control District	0	0	0	0	0	0	0	0	0	0	0	0	223	0	223
2811	Mid-Columbia Center For Living	(40,665)	0	0	115	1,111	0	1,021	438	0	3,862	0	(4,707)	13,542	0	8,835
2814	The Job Council	0	0	0	0	5,577	0	0	0	0	1,618	0	0	1,053	0	1,053
2816	Odell Sanitary District	(6,386)	0	0	18	0	0	160	69	0	512	0	(739)	403	0	(336)
2817	Wickiup Water District	0	0	0	0	3,289	0	0	0	0	955	0	0	621	0	621
2818	Netarts Water District	(5,008)	0	0	14	30	0	126	54	0	135	0	(580)	207	0	(373)
2819	Harrisburg Fire and Rescue	(282)	0	0	1	942	0	7	3	0	119	0	(33)	731	0	698
2820	Central Oregon Coast Fire & Rescue District	0	0	0	0	8	0	0	0	0	0	0	0	699	0	699
2821	Tillamook County Soil And Water Conservation District	(11,430)	0	0	32	0	0	287	123	0	1,359	0	(1,323)	(513)	0	(1,836)
2822	Deschutes County Rural Fire Protection District 2	(11,841)	0	0	34	0	0	297	128	0	2,446	0	(1,370)	(3,499)	0	(4,869)
2823	Lyons Fire District	(3,241)	0	0	9	0	0	91	35	0	1,225	0	(375)	(794)	0	(1,169)
2824	Glide Fire Department	(902)	0	0	3	58	0	23	10	0	150	0	(104)	67	0	67
2825	Northern Oregon Corrections	(7,369)	0	0	21	49,049	0	185	79	0	0	0	(853)	41,396	0	40,543
2826	Wasco County Soil-Water Conservation District	(21,714)	0	0	62	0	0	545	234	0	1,128	0	(2,513)	(2,376)	0	(4,889)
2828	Deschutes Public Library District	(155,982)	0	0	442	1,960	0	3,916	1,682	0	12,246	0	(18,053)	(6,176)	0	(24,229)
2829	Hubbard Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	0	0	0	0	1,007	0	0	0	0	0	0	0	1,572	0	1,572
2833	Boardman Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	472	0	472
2834	Crescent Rural Fire Protection District	(4,409)	0	0	13	1,537	0	111	48	0	1,057	0	(510)	(933)	0	(1,443)
2835	North Clackamas County Water Commission	0	0	0	0	0	0	0	0	0	0	0	0	925	0	925
2837	NORCOM	(29,985)	0	0	85	2,455	0	753	323	0	3,470	0	(3,470)	3,190	0	(280)
2838	High Desert Parks & Recreation District	0	0	0	0	2,130	0	0	0	0	612	0	0	699	0	699
2839	North Morrow Vector Control District	(16,068)	0	0	46	155	0	403	173	0	1,781	0	(1,860)	(2,084)	0	(3,944)
2840	Cannon Beach Rural Fire Protection District	(11,152)	0	0	32	0	0	280	129	0	1,200	0	(1,291)	(1,555)	0	(2,846)
2841	Jefferson County Soil & Water Conservation District	(10,455)	0	0	30	211	0	262	113	0	2,313	0	(1,210)	(1,854)	0	(3,064)
2842	Tualatin Valley Water District	(368,208)	0	0	1,044	4,043	0	9,244	3,970	0	19,386	0	(42,616)	(29,845)	0	(72,461)
2843	Yachats Rural Fire Protection District	(2,166)	0	0	6	3,143	0	54	23	0	0	0	(251)	3,209	0	2,958
2844	Crook County Rural Fire Protection District 1	(68,071)	0	0	193	0	0	1,709	734	0	12,036	0	(7,879)	(9,153)	0	(17,032)
2845	Sunrise Water Authority	(27,410)	0	0	78	3,268	0	688	296	0	442	0	(3,172)	(982)	0	(4,154)
2846	Jefferson County Library District	(770)	0	0	2	299	0	19	8	0	103	0	(89)	421	0	332
2847	Sweet Home Fire and Ambulance District	(43,781)	0	0	124	933	0	1,099	472	0	6,417	0	(5,067)	(3,545)	0	(8,612)

Exhibit D

RHIA Schedule of OPEB Amounts by Employer
June 30, 2023 Measurement Date (MD)

Total for all entities		(366,165,848)	0	0	1,038,442	17,799,534	0	9,192,681	3,948,114	0	17,799,555	0	(42,379,902)	25	0	(42,379,877)
		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)
4400	Phoenix School	0	0	0	0	3,587	0	0	0	0	0	0	0	5,244	0	5,244
4401	Ballston Community School	0	0	0	0	0	0	0	0	0	0	0	0	600	0	600
4402	Sage Community School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	(4,790)	0	0	14	6,014	0	120	52	0	136	0	(654)	12,981	0	12,427
4404	Alliance Charter Academy	(25,611)	0	0	73	2,304	0	643	276	0	564	0	(2,964)	4,815	0	1,851
4405	Forest Grove Community School	(6,468)	0	0	18	29	0	162	70	0	486	0	(749)	1,232	0	483
4407	Madrone Trail Public Charter School	(10,099)	0	0	29	0	0	254	109	0	3,812	0	(1,169)	(2,126)	0	(3,295)
4408	Muddy Creek Charter School	(3,383)	0	0	10	282	0	85	36	0	395	0	(392)	1,701	0	1,309
4409	Southwest Charter School	0	0	0	0	0	0	0	0	0	0	0	0	1,835	0	1,835
4410	Ace Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	(16,686)	0	0	47	28	0	419	180	0	1,868	0	(1,931)	522	0	(1,409)
4412	Estacada Web Academy	(106,834)	0	0	303	125,247	0	2,682	1,152	0	44,713	0	(12,365)	12,047	0	(318)
4413	Marcola Early College Academy	0	0	0	0	0	0	0	0	0	0	0	0	1,904	0	1,904
4414	Marcola Web Academy	0	0	0	0	0	0	0	0	0	0	0	0	1,836	0	1,836
4418	Lewis And Clark Montessori Charter School	(14,326)	0	0	41	0	0	360	154	0	3,322	0	(1,658)	730	0	(928)
4419	Stives River Web Academy	(23,191)	0	0	66	0	0	582	250	0	2,899	0	(2,684)	393	0	(2,291)
4420	Oregon Virtual Academy	(60,064)	0	0	170	202	0	1,508	648	0	2,502	0	(6,952)	(1,975)	0	(8,927)
4422	Redmond Proficiency Academy	(62,930)	0	0	178	0	0	1,580	679	0	2,337	0	(7,283)	11,196	0	3,913
4423	Molalla River Academy	(17,973)	0	0	51	0	0	451	194	0	3,696	0	(2,080)	34	0	(2,046)
4424	The Ivy School	(75)	0	0	0	0	0	2	1	0	36	0	(9)	4,501	0	4,492
4429	Clackamas Web Academy	(2,498)	0	0	7	3	0	63	27	0	814	0	(289)	(649)	0	(938)
4430	Clackamas Charter Alliance 2	(1,234)	0	0	4	0	0	31	13	0	157	0	(143)	209	0	66
4432	Renaissance Public Academy	0	0	0	1,113	0	0	0	0	0	324	0	0	1,150	0	1,150
4433	Powell Butte Community Charter School	(16,619)	0	0	47	102	0	417	179	0	7,123	0	(1,923)	832	0	(1,091)
4434	Logos Public Charter School	(16,816)	0	0	48	875	0	422	181	0	4,064	0	(1,946)	3,940	0	1,994
4435	Sunny Wolf Charter School	(1,828)	0	0	5	2,036	0	46	20	0	0	0	(212)	1,559	0	1,347
4436	Academy Of Arts & Academics	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	(21,608)	0	0	61	220	0	542	233	0	703	0	(2,501)	3,301	0	800
4440	Sheridan Allprep Academy	(35,000)	0	0	99	0	0	879	377	0	12,541	0	(4,051)	(6,868)	0	(10,919)
4441	Baker Web Academy	(219,717)	0	0	623	0	0	5,516	2,369	0	24,250	0	(25,430)	(35,956)	0	(61,386)
4443	Knova Learning Oregon	0	0	0	0	0	0	0	0	0	0	0	0	3,048	0	3,048
4444	Bennett Pearson Academy, Inc.	(23,640)	0	0	67	0	0	593	255	0	3,138	0	(2,736)	(307)	0	(3,043)
4446	Coburg Community Charter School	(1,378)	0	0	4	95	0	35	15	0	74	0	(160)	5,224	0	5,064
4447	Arco Iris Spanish Immersion Charter School	(23,202)	0	0	66	0	0	582	250	0	1,509	0	(2,685)	2,080	0	(605)
4448	Gresham Barlow Web Academy	(28,341)	0	0	80	0	0	712	306	0	6,002	0	(3,280)	3,722	0	442
4449	Mosier Middle School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	(22,733)	0	0	64	802	0	571	245	0	0	0	(2,631)	6,128	0	3,497
4451	River's Edge Academy Charter School	(12,858)	0	0	36	0	0	323	139	0	573	0	(1,488)	(1,787)	0	(3,275)
4452	South Columbia Family School	(7,863)	0	0	22	0	0	197	85	0	2,228	0	(910)	(2,482)	0	(3,392)
4453	Woodland Educational Initiative	0	0	0	0	137	0	0	0	0	40	0	0	1,723	0	1,723
4454	Le Monde Immersion Charter School	0	0	0	0	0	0	0	0	0	0	0	0	2,528	0	2,528
4455	Hope Chinese Charter School	(18,999)	0	0	54	0	0	477	205	0	4,282	0	(2,199)	(2,722)	0	(4,921)
4456	Insight School of Oregon Charter	(26,061)	0	0	74	4,279	0	654	281	0	1,162	0	(3,016)	3,457	0	441
4457	Oregon Virtual Education East	0	0	0	0	0	0	0	0	0	0	0	0	346	0	346
4458	Oregon Virtual Education West	0	0	0	0	0	0	0	0	0	0	0	0	346	0	346
4459	Crater Lake Charter Academy	(7,886)	0	0	22	130	0	198	85	0	843	0	(913)	4,155	0	3,242
4460	Kairos Pdx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4462	Bend International School	0	0	0	0	669	0	0	0	0	0	0	0	5,969	0	5,969
4463	Dallas Community School-Community Innovation Partners	(21,317)	0	0	60	0	0	535	230	0	6,634	0	(2,467)	(4,059)	0	(6,526)
4464	The Valley School Of Southern Oregon	(5,128)	0	0	15	510	0	129	55	0	2,450	0	(593)	(1,193)	0	(1,786)
4465	Bridge Educational Foundation	0	0	0	0	0	0	0	0	0	0	0	0	412	0	412
4467	Cannon Beach Academy	(3,260)	0	0	9	619	0	82	35	0	1,119	0	(377)	403	0	26
4468	Frontier Charter Academy	(9,627)	0	0	27	0	0	242	104	0	1,125	0	(1,114)	1,551	0	437
4469	Desert Sky Montessori	0	0	0	0	0	0	0	0	0	0	0	0	750	0	750
4470	Oregon Family School	(31,613)	0	0	90	0	0	794	341	0	6,973	0	(3,659)	(7,624)	0	(11,283)
4471	Wahthonka Community School	0	0	0	0	2,734	0	0	0	0	0	0	0	3,412	0	3,412
4472	Valley Inquiry Charter School	(1,020)	0	0	3	547	0	26	11	0	67	0	(118)	1,026	0	908
4473	Willamette Connections Academy	(5,453)	0	0	15	0	0	137	59	0	697	0	(631)	(1,141)	0	(1,772)
4474	Oregon for Quality Virtual Education Inc	(8,673)	0	0	25	0	0	218	94	0	1,936	0	(1,004)	(2,478)	0	(3,482)
4475	Teach-NW	(15,306)	0	0	43	0	0	384	165	0	7,313	0	(1,771)	(5,626)	0	(7,397)
4479	Harmony Academy	(1,733)	0	0	5	0	0	43	19	0	788	0	(201)	(501)	0	(702)

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 Measurement Date

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net OPEB Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	34.07758935%	34.38353258%	(355,335,165)	(45,790,331)	(947,032)	2,138,751	735,378	735,378	0	2.3	(411,753)	0
2000	Lake County	0.02118018%	0.02065879%	(355,335,165)	(45,790,331)	1,615	2,138,751	442	442	0	2.3	702	0
2001	Clackamas County	1.37249613%	1.15838872%	(355,335,165)	(45,790,331)	662,759	2,138,751	24,775	24,775	0	2.3	288,156	0
2002	Curry County	0.04526657%	0.04023189%	(355,335,165)	(45,790,331)	15,585	2,138,751	860	860	0	2.3	6,776	0
2003	Douglas County	0.21231348%	0.19224819%	(355,335,165)	(45,790,331)	62,111	2,138,751	4,112	4,112	0	2.3	27,005	0
2004	Harney County	0.01356301%	0.00560795%	(355,335,165)	(45,790,331)	24,624	2,138,751	120	120	0	2.3	10,706	0
2005	Jackson County	0.40801457%	0.32075169%	(355,335,165)	(45,790,331)	270,118	2,138,751	6,860	6,860	0	2.3	117,443	0
2006	Jefferson County	0.03401470%	0.04328601%	(355,335,165)	(45,790,331)	(28,699)	2,138,751	926	926	0	2.3	(12,478)	0
2007	Klamath County	0.02513621%	0.00390742%	(355,335,165)	(45,790,331)	65,713	2,138,751	84	84	0	2.3	28,571	0
2008	Lane County	0.75249958%	0.74113257%	(355,335,165)	(45,790,331)	35,186	2,138,751	15,851	15,851	0	2.3	15,298	0
2009	Marion County	0.77068487%	0.65785312%	(355,335,165)	(45,790,331)	349,265	2,138,751	14,070	14,070	0	2.3	151,854	0
2011	Washington County	1.20673210%	1.42976673%	(355,335,165)	(45,790,331)	(690,391)	2,138,751	30,579	30,579	0	2.3	(300,170)	0
2012	Grant County	0.01961257%	0.00176318%	(355,335,165)	(45,790,331)	55,252	2,138,751	38	38	0	2.3	24,023	0
2013	Umatilla County	0.13140318%	0.15594008%	(355,335,165)	(45,790,331)	(75,953)	2,138,751	3,335	3,335	0	2.3	(33,023)	0
2014	Linn County	0.40318606%	0.35697985%	(355,335,165)	(45,790,331)	143,029	2,138,751	7,635	7,635	0	2.3	62,187	0
2015	Yamhill County	0.21314122%	0.12172806%	(355,335,165)	(45,790,331)	282,964	2,138,751	2,603	2,603	0	2.3	123,028	0
2016	Sherman County	0.02773004%	0.03105691%	(355,335,165)	(45,790,331)	(10,299)	2,138,751	664	664	0	2.3	(4,478)	0
2017	Columbia County	0.07191670%	0.08383865%	(355,335,165)	(45,790,331)	(36,904)	2,138,751	1,793	1,793	0	2.3	(16,045)	0
2018	Coos County	0.12123530%	0.13575493%	(355,335,165)	(45,790,331)	(44,944)	2,138,751	2,903	2,903	0	2.3	(19,541)	0
2020	Wasco County	0.05282354%	0.04313499%	(355,335,165)	(45,790,331)	29,991	2,138,751	923	923	0	2.3	13,040	0
2021	Baker County	0.04093145%	0.04837309%	(355,335,165)	(45,790,331)	(23,035)	2,138,751	1,035	1,035	0	2.3	(10,015)	0
2022	Gilliam County	0.02090888%	0.02515300%	(355,335,165)	(45,790,331)	(13,138)	2,138,751	538	538	0	2.3	(5,712)	0
2027	Deschutes County	0.46620678%	0.55595159%	(355,335,165)	(45,790,331)	(277,801)	2,138,751	11,890	11,890	0	2.3	(120,783)	0
2035	Hood River County	0.07881392%	0.08837775%	(355,335,165)	(45,790,331)	(29,605)	2,138,751	1,890	1,890	0	2.3	(12,872)	0
2036	Clatsop County	0.12868163%	0.10131755%	(355,335,165)	(45,790,331)	84,704	2,138,751	2,167	2,167	0	2.3	36,828	0
2037	Polk County	0.12678049%	0.15392115%	(355,335,165)	(45,790,331)	(84,012)	2,138,751	3,292	3,292	0	2.3	(36,527)	0
2038	Multnomah County	3.60374458%	2.44771600%	(355,335,165)	(45,790,331)	3,578,427	2,138,751	52,351	52,351	0	2.3	1,555,838	0
2039	Malheur County	0.06148687%	0.05819612%	(355,335,165)	(45,790,331)	10,187	2,138,751	1,245	1,245	0	2.3	4,429	0
2040	Benton County	0.50050214%	0.00000000%	(355,335,165)	(45,790,331)	1,549,278	2,138,751	0	0	0	2.3	673,599	0
2042	Josephine County	0.18806927%	0.20404947%	(355,335,165)	(45,790,331)	(49,466)	2,138,751	4,364	4,364	0	2.3	(21,507)	0
2043	Lincoln County	0.03084858%	0.01994622%	(355,335,165)	(45,790,331)	33,747	2,138,751	427	427	0	2.3	14,673	0
2044	Crook County	0.02090074%	0.02079765%	(355,335,165)	(45,790,331)	319	2,138,751	445	445	0	2.3	139	0
2050	Wallowa County	0.00235832%	0.00534564%	(355,335,165)	(45,790,331)	(9,247)	2,138,751	114	114	0	2.3	(4,020)	0
2053	Community Counseling Solutions	0.00000000%	0.00150976%	(355,335,165)	(45,790,331)	(4,674)	2,138,751	32	32	0	2.3	(2,032)	0
2099	State Judiciary	0.77508507%	1.29631641%	(355,335,165)	(45,790,331)	(1,613,445)	2,138,751	27,725	27,725	0	2.3	(701,498)	0
2100	City of Roseburg	0.08950651%	0.10304098%	(355,335,165)	(45,790,331)	(41,896)	2,138,751	2,204	2,204	0	2.3	(18,216)	0
2101	City of Salem	0.85736693%	0.90289520%	(355,335,165)	(45,790,331)	(140,931)	2,138,751	19,311	19,311	0	2.3	(61,274)	0
2102	City of Medford	0.36065406%	0.36739294%	(355,335,165)	(45,790,331)	(20,880)	2,138,751	7,858	7,858	0	2.3	(9,070)	0
2103	City of Albany	0.23828678%	0.29884732%	(355,335,165)	(45,790,331)	(187,462)	2,138,751	6,392	6,392	0	2.3	(81,505)	0
2104	City of Ashland	0.15065822%	0.13783512%	(355,335,165)	(45,790,331)	39,693	2,138,751	2,948	2,948	0	2.3	17,258	0
2105	City of Astoria	0.09768662%	0.05467303%	(355,335,165)	(45,790,331)	133,146	2,138,751	1,169	1,169	0	2.3	57,890	0
2106	City of Beaverton	0.38103132%	0.39578380%	(355,335,165)	(45,790,331)	(45,665)	2,138,751	8,465	8,465	0	2.3	(19,854)	0
2107	City of Bend	0.37373670%	0.39994885%	(355,335,165)	(45,790,331)	(81,138)	2,138,751	8,554	8,554	0	2.3	(35,277)	0
2109	City of Canby	0.05099440%	0.03632587%	(355,335,165)	(45,790,331)	45,405	2,138,751	777	777	0	2.3	19,741	0
2110	City of Coquille	0.00907617%	0.00877288%	(355,335,165)	(45,790,331)	939	2,138,751	188	188	0	2.3	408	0
2111	City of Eugene	1.02708618%	1.03665037%	(355,335,165)	(45,790,331)	(29,605)	2,138,751	22,171	22,171	0	2.3	(12,872)	0
2112	City Of Forest Grove	0.01009914%	0.01381507%	(355,335,165)	(45,790,331)	(11,502)	2,138,751	295	295	0	2.3	(5,001)	0
2113	City of Grants Pass	0.10872658%	0.11339656%	(355,335,165)	(45,790,331)	(14,456)	2,138,751	2,425	2,425	0	2.3	(6,285)	0
2114	City of Gresham	0.37045099%	0.42665650%	(355,335,165)	(45,790,331)	(173,982)	2,138,751	9,125	9,125	0	2.3	(75,644)	0
2115	City of Hillsboro	0.48791980%	0.57162943%	(355,335,165)	(45,790,331)	(259,119)	2,138,751	12,226	12,226	0	2.3	(112,660)	0
2117	City of McMinnville	0.09667870%	0.07877962%	(355,335,165)	(45,790,331)	55,406	2,138,751	1,685	1,685	0	2.3	24,090	0
2118	City of Ontario	0.03356362%	0.03776784%	(355,335,165)	(45,790,331)	(13,014)	2,138,751	808	808	0	2.3	(5,658)	0
2119	City of Oregon City	0.14821895%	0.15711366%	(355,335,165)	(45,790,331)	(27,533)	2,138,751	3,360	3,360	0	2.3	(11,971)	0
2120	City of Lake Oswego	0.23434377%	0.25270263%	(355,335,165)	(45,790,331)	(56,829)	2,138,751	5,405	5,405	0	2.3	(24,708)	0
2121	City of Portland	3.88981286%	2.89837623%	(355,335,165)	(45,790,331)	3,068,941	2,138,751	61,989	61,989	0	2.3	1,334,322	0
2122	City of Redmond	0.08139555%	0.06709009%	(355,335,165)	(45,790,331)	44,281	2,138,751	1,435	1,435	0	2.3	19,253	0
2123	City of St Helens	0.03910800%	0.04455124%	(355,335,165)	(45,790,331)	(16,849)	2,138,751	953	953	0	2.3	(7,326)	0
2125	City of Vernonia	0.00186941%	0.00008884%	(355,335,165)	(45,790,331)	5,512	2,138,751	2	2	0	2.3	2,397	0
2126	City of West Linn	0.06823360%	0.05224217%	(355,335,165)	(45,790,331)	49,501	2,138,751	1,117	1,117	0	2.3	21,522	0
2127	City of Cottage Grove	0.03474563%	0.02078830%	(355,335,165)	(45,790,331)	43,204	2,138,751	445	445	0	2.3	18,784	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Outflow/(Inflow) Due to Change in Proportionate Share	Change in							
2128	City of Tillamook	0.01533399%	0.00830999%	(355,335,165)	(45,790,331)	21,742	2,138,751	178	178	178	0	2.3	9,453	0
2129	City of Sweet Home	0.00730845%	0.00716867%	(355,335,165)	(45,790,331)	433	2,138,751	153	153	153	0	2.3	188	0
2131	City of Drain	0.00209475%	0.00172110%	(355,335,165)	(45,790,331)	1,157	2,138,751	37	37	37	0	2.3	503	0
2132	Eugene Water & Electric Board	0.36803328%	0.47481638%	(355,335,165)	(45,790,331)	(330,542)	2,138,751	10,155	10,155	10,155	0	2.3	(143,714)	0
2135	McMinnville Water & Light Department	0.04329466%	0.04208064%	(355,335,165)	(45,790,331)	3,758	2,138,751	900	900	900	0	2.3	1,634	0
2138	City of Hood River	0.04647706%	0.05264147%	(355,335,165)	(45,790,331)	(19,082)	2,138,751	1,126	1,126	1,126	0	2.3	(8,297)	0
2139	City of Reedsport	0.01111683%	0.00907866%	(355,335,165)	(45,790,331)	6,309	2,138,751	194	194	194	0	2.3	2,743	0
2140	City of Lebanon	0.05895568%	0.06129091%	(355,335,165)	(45,790,331)	(7,229)	2,138,751	1,311	1,311	1,311	0	2.3	(3,143)	0
2142	City of Sherwood	0.06926958%	0.07644181%	(355,335,165)	(45,790,331)	(22,201)	2,138,751	1,635	1,635	1,635	0	2.3	(9,653)	0
2143	City of Oakland	0.00111734%	0.00083740%	(355,335,165)	(45,790,331)	867	2,138,751	18	18	18	0	2.3	377	0
2145	City of Vale	0.00143663%	0.00085237%	(355,335,165)	(45,790,331)	1,808	2,138,751	18	18	18	0	2.3	786	0
2146	City of Prineville	0.03271026%	0.01108918%	(355,335,165)	(45,790,331)	66,927	2,138,751	237	237	237	0	2.3	29,099	0
2147	City of Wheeler	0.00151310%	0.00192589%	(355,335,165)	(45,790,331)	(1,277)	2,138,751	41	41	41	0	2.3	(555)	0
2148	City of Klamath Falls	0.10320904%	0.07851966%	(355,335,165)	(45,790,331)	76,425	2,138,751	1,679	1,679	1,679	0	2.3	33,228	0
2149	City of Canyonville	0.00178847%	0.00125634%	(355,335,165)	(45,790,331)	1,648	2,138,751	27	27	27	0	2.3	717	0
2150	City of Bandon	0.02232965%	0.02569350%	(355,335,165)	(45,790,331)	(10,413)	2,138,751	550	550	550	0	2.3	(4,527)	0
2152	City of Coos Bay	0.05484183%	0.05731008%	(355,335,165)	(45,790,331)	(7,641)	2,138,751	1,226	1,226	1,226	0	2.3	(3,322)	0
2154	City of Pendleton	0.10894866%	0.07890961%	(355,335,165)	(45,790,331)	92,984	2,138,751	1,688	1,688	1,688	0	2.3	40,428	0
2155	City of Corvallis	0.27571044%	0.26050765%	(355,335,165)	(45,790,331)	47,060	2,138,751	5,572	5,572	5,572	0	2.3	20,461	0
2157	City of Monmouth	0.02828891%	0.03493955%	(355,335,165)	(45,790,331)	(20,587)	2,138,751	747	747	747	0	2.3	(8,951)	0
2158	City of Milton-Freewater	0.03365067%	0.02975054%	(355,335,165)	(45,790,331)	12,074	2,138,751	636	636	636	0	2.3	5,250	0
2159	City of Baker City	0.02884128%	0.03332973%	(355,335,165)	(45,790,331)	(13,894)	2,138,751	713	713	713	0	2.3	(6,041)	0
2160	City of Hermiston	0.05978300%	0.07853369%	(355,335,165)	(45,790,331)	(58,042)	2,138,751	1,680	1,680	1,680	0	2.3	(25,236)	0
2161	City of Pilot Rock	0.00253323%	0.00320000%	(355,335,165)	(45,790,331)	(2,064)	2,138,751	68	68	68	0	2.3	(897)	0
2162	City of Clatskanie	0.00374696%	0.00355628%	(355,335,165)	(45,790,331)	590	2,138,751	76	76	76	0	2.3	257	0
2163	City of Milwaukie	0.06185538%	0.06600535%	(355,335,165)	(45,790,331)	(12,845)	2,138,751	1,412	1,412	1,412	0	2.3	(5,585)	0
2165	City of Cornelius	0.02512075%	0.02809350%	(355,335,165)	(45,790,331)	(9,202)	2,138,751	601	601	601	0	2.3	(4,001)	0
2166	City of Nysa	0.00715795%	0.01042852%	(355,335,165)	(45,790,331)	(10,123)	2,138,751	223	223	223	0	2.3	(4,401)	0
2167	City of Athena	0.00283869%	0.00354412%	(355,335,165)	(45,790,331)	(2,184)	2,138,751	76	76	76	0	2.3	(950)	0
2168	City of Oakridge	0.00725476%	0.00921285%	(355,335,165)	(45,790,331)	(6,061)	2,138,751	197	197	197	0	2.3	(2,635)	0
2170	City of Madras	0.01453026%	0.01546089%	(355,335,165)	(45,790,331)	(2,881)	2,138,751	331	331	331	0	2.3	(1,253)	0
2172	City of Sandy	0.02085681%	0.02211992%	(355,335,165)	(45,790,331)	(3,909)	2,138,751	473	473	473	0	2.3	(1,700)	0
2174	City of Mt Angel	0.00792223%	0.00843062%	(355,335,165)	(45,790,331)	(1,573)	2,138,751	180	180	180	0	2.3	(684)	0
2175	City of Umatilla	0.01549181%	0.00137276%	(355,335,165)	(45,790,331)	43,705	2,138,751	29	29	29	0	2.3	19,002	0
2176	City of Scappoose	0.02194853%	0.02103330%	(355,335,165)	(45,790,331)	2,832	2,138,751	450	450	450	0	2.3	1,231	0
2177	City of Condon	0.00283788%	0.00358480%	(355,335,165)	(45,790,331)	(2,312)	2,138,751	77	77	77	0	2.3	(1,005)	0
2178	City of Boardman	0.00880365%	0.01004745%	(355,335,165)	(45,790,331)	(3,851)	2,138,751	215	215	215	0	2.3	(1,674)	0
2179	City of Estacada	0.00919942%	0.00631163%	(355,335,165)	(45,790,331)	8,938	2,138,751	135	135	135	0	2.3	3,886	0
2180	City of Enterprise	0.00559645%	0.00530777%	(355,335,165)	(45,790,331)	894	2,138,751	114	114	114	0	2.3	389	0
2181	City of Central Point	0.04872474%	0.04663189%	(355,335,165)	(45,790,331)	6,478	2,138,751	997	997	997	0	2.3	2,817	0
2182	City of Cascade Locks	0.00813130%	0.00652063%	(355,335,165)	(45,790,331)	4,986	2,138,751	139	139	139	0	2.3	2,168	0
2183	City of Myrtle Point	0.00537843%	0.00064150%	(355,335,165)	(45,790,331)	14,663	2,138,751	14	14	14	0	2.3	6,375	0
2184	City of Port Orford	0.00294608%	0.00275348%	(355,335,165)	(45,790,331)	595	2,138,751	59	59	59	0	2.3	259	0
2185	City of Wood Village	0.00269145%	0.00324161%	(355,335,165)	(45,790,331)	(1,703)	2,138,751	69	69	69	0	2.3	(740)	0
2186	City of Chiloquin	0.00099613%	0.00169959%	(355,335,165)	(45,790,331)	(2,178)	2,138,751	36	36	36	0	2.3	(947)	0
2187	City of Philomath	0.01667992%	0.01880023%	(355,335,165)	(45,790,331)	(6,563)	2,138,751	402	402	402	0	2.3	(2,853)	0
2188	City of Talent	0.00926246%	0.01079135%	(355,335,165)	(45,790,331)	(4,733)	2,138,751	231	231	231	0	2.3	(2,058)	0
2189	City of Willamina	0.00462391%	0.00317849%	(355,335,165)	(45,790,331)	4,474	2,138,751	68	68	68	0	2.3	1,945	0
2191	City of Huntington	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2192	City of North Plains	0.00118201%	0.00176598%	(355,335,165)	(45,790,331)	(1,807)	2,138,751	38	38	38	0	2.3	(786)	0
2193	City of Heppner	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2194	City of Cave Junction	0.00159933%	0.00164629%	(355,335,165)	(45,790,331)	(145)	2,138,751	35	35	35	0	2.3	(63)	0
2195	City of Metolius	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2196	City of Hubbard	0.00878291%	0.01253629%	(355,335,165)	(45,790,331)	(11,618)	2,138,751	268	268	268	0	2.3	(5,051)	0
2197	City of Myrtle Creek	0.00272806%	0.00009071%	(355,335,165)	(45,790,331)	8,163	2,138,751	2	2	2	0	2.3	3,549	0
2198	City of Carlton	0.00534223%	0.00565096%	(355,335,165)	(45,790,331)	(956)	2,138,751	121	121	121	0	2.3	(416)	0
2199	City of Junction City	0.02809164%	0.02314762%	(355,335,165)	(45,790,331)	15,305	2,138,751	495	495	495	0	2.3	6,654	0
2200	City of Wallowa	0.00156476%	0.00140222%	(355,335,165)	(45,790,331)	504	2,138,751	30	30	30	0	2.3	219	0
2201	City of Coburg	0.00707009%	0.00865879%	(355,335,165)	(45,790,331)	(4,917)	2,138,751	185	185	185	0	2.3	(2,138)	0
2202	City of Dallas	0.04034980%	0.04551816%	(355,335,165)	(45,790,331)	(15,999)	2,138,751	974	974	974	0	2.3	(6,956)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
2203	City of Rockaway Beach	0.00394830%	0.00478270%	(355,335,165)	(45,790,331)	(2,583)	2,138,751	102	102	0	2.3	(1,123)	0
2204	City of Burns	0.00222613%	0.00143729%	(355,335,165)	(45,790,331)	2,442	2,138,751	31	31	0	2.3	1,062	0
2205	City of Elgin	0.00034289%	0.00003320%	(355,335,165)	(45,790,331)	959	2,138,751	1	1	0	2.3	417	0
2206	City of Weston	0.00083831%	0.00146815%	(355,335,165)	(45,790,331)	(1,950)	2,138,751	31	31	0	2.3	(848)	0
2207	City of Mill City	0.00149765%	0.00188521%	(355,335,165)	(45,790,331)	(1,200)	2,138,751	40	40	0	2.3	(522)	0
2208	City of Fairview	0.00815164%	0.00709012%	(355,335,165)	(45,790,331)	3,286	2,138,751	152	152	0	2.3	1,429	0
2209	City of Monroe	0.00167377%	0.00015243%	(355,335,165)	(45,790,331)	4,709	2,138,751	3	3	0	2.3	2,047	0
2210	City of Helix	0.00067032%	0.00102162%	(355,335,165)	(45,790,331)	(1,087)	2,138,751	22	22	0	2.3	(473)	0
2211	City of Jefferson	0.00422204%	0.00561776%	(355,335,165)	(45,790,331)	(4,320)	2,138,751	120	120	0	2.3	(1,878)	0
2212	Town of Lakeview	0.00658200%	0.00070228%	(355,335,165)	(45,790,331)	18,201	2,138,751	15	15	0	2.3	7,913	0
2213	City of Stanfield	0.00630378%	0.00790835%	(355,335,165)	(45,790,331)	(4,968)	2,138,751	169	169	0	2.3	(2,160)	0
2214	City of Yamhill	0.00360704%	0.00179638%	(355,335,165)	(45,790,331)	5,605	2,138,751	38	38	0	2.3	2,437	0
2215	City of Powers	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2216	City of Brookings	0.01211173%	0.01346066%	(355,335,165)	(45,790,331)	(4,176)	2,138,751	288	288	0	2.3	(1,816)	0
2217	City of Sutherlin	0.01986028%	0.01403342%	(355,335,165)	(45,790,331)	18,037	2,138,751	300	300	0	2.3	7,842	0
2218	City of Prairie City	0.00159201%	0.00313922%	(355,335,165)	(45,790,331)	(4,789)	2,138,751	67	67	0	2.3	(2,082)	0
2219	City of Sheridan	0.00726208%	0.00843810%	(355,335,165)	(45,790,331)	(3,641)	2,138,751	180	180	0	2.3	(1,583)	0
2220	City of Garibaldi	0.00075574%	0.00000000%	(355,335,165)	(45,790,331)	2,339	2,138,751	0	0	0	2.3	1,017	0
2221	City of Sisters	0.00452507%	0.00397802%	(355,335,165)	(45,790,331)	1,693	2,138,751	85	85	0	2.3	736	0
2222	City of Jacksonville	0.01302570%	0.01383284%	(355,335,165)	(45,790,331)	(2,498)	2,138,751	296	296	0	2.3	(1,086)	0
2223	City of Cannon Beach	0.01911187%	0.02153453%	(355,335,165)	(45,790,331)	(7,499)	2,138,751	461	461	0	2.3	(3,260)	0
2224	City of Falls City	0.00095830%	0.00000000%	(355,335,165)	(45,790,331)	2,967	2,138,751	0	0	0	2.3	1,290	0
2225	City of Echo	0.00130403%	0.00221064%	(355,335,165)	(45,790,331)	(2,807)	2,138,751	47	47	0	2.3	(1,220)	0
2226	City of Hines	0.00128654%	0.00186090%	(355,335,165)	(45,790,331)	(1,778)	2,138,751	40	40	0	2.3	(773)	0
2228	City of Turner	0.00665399%	0.00696996%	(355,335,165)	(45,790,331)	(979)	2,138,751	149	149	0	2.3	(426)	0
2229	City of John Day	0.00280453%	0.00053349%	(355,335,165)	(45,790,331)	7,030	2,138,751	11	11	0	2.3	3,057	0
2231	City of Banks	0.00019971%	0.00015243%	(355,335,165)	(45,790,331)	146	2,138,751	3	3	0	2.3	63	0
2232	City of Joseph	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2233	City of Lafayette	0.00571766%	0.00649257%	(355,335,165)	(45,790,331)	(2,400)	2,138,751	139	139	0	2.3	(1,043)	0
2234	City of Aumsville	0.00858198%	0.00890520%	(355,335,165)	(45,790,331)	(1,001)	2,138,751	190	190	0	2.3	(435)	0
2235	City of Amity	0.00240063%	0.00019778%	(355,335,165)	(45,790,331)	6,819	2,138,751	4	4	0	2.3	2,965	0
2236	City of Creswell	0.00869342%	0.00899965%	(355,335,165)	(45,790,331)	(948)	2,138,751	192	192	0	2.3	(412)	0
2237	City of Troutdale	0.03499619%	0.04061342%	(355,335,165)	(45,790,331)	(17,388)	2,138,751	869	869	0	2.3	(7,560)	0
2238	City of Warrenton	0.02123387%	0.01349619%	(355,335,165)	(45,790,331)	23,952	2,138,751	289	289	0	2.3	10,414	0
2240	City of Wilsonville	0.07022503%	0.08617085%	(355,335,165)	(45,790,331)	(49,360)	2,138,751	1,843	1,843	0	2.3	(21,461)	0
2241	City of Bay City	0.00335486%	0.00461484%	(355,335,165)	(45,790,331)	(3,900)	2,138,751	99	99	0	2.3	(1,696)	0
2242	City of Gaston	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2244	City of Lakeside	0.00160055%	0.00084489%	(355,335,165)	(45,790,331)	2,339	2,138,751	18	18	0	2.3	1,017	0
2245	City of Dundee	0.00555333%	0.00335757%	(355,335,165)	(45,790,331)	6,796	2,138,751	72	72	0	2.3	2,955	0
2246	City of Merrill	0.00023835%	0.00038621%	(355,335,165)	(45,790,331)	(457)	2,138,751	8	8	0	2.3	(199)	0
2247	City of Malin	0.00234083%	0.00204699%	(355,335,165)	(45,790,331)	909	2,138,751	44	44	0	2.3	395	0
2248	City of Fossil	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2249	City of Phoenix	0.00526413%	0.00671747%	(355,335,165)	(45,790,331)	(4,498)	2,138,751	144	144	0	2.3	(1,956)	0
2250	City of Gold Beach	0.01149592%	0.00745248%	(355,335,165)	(45,790,331)	12,516	2,138,751	159	159	0	2.3	5,442	0
2251	City of Rogue River	0.00616142%	0.00545739%	(355,335,165)	(45,790,331)	2,180	2,138,751	117	117	0	2.3	948	0
2252	City of Dayton	0.00357328%	0.00309994%	(355,335,165)	(45,790,331)	1,465	2,138,751	66	66	0	2.3	637	0
2253	Town of Butte Falls	0.00025666%	0.00014915%	(355,335,165)	(45,790,331)	333	2,138,751	3	3	0	2.3	145	0
2254	City of Shady Cove	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2255	Town of Canyon City	0.00006833%	0.00000000%	(355,335,165)	(45,790,331)	212	2,138,751	0	0	0	2.3	92	0
2256	City of Jordan Valley	0.00119014%	0.00158644%	(355,335,165)	(45,790,331)	(1,227)	2,138,751	34	34	0	2.3	(533)	0
2257	City of Culver	0.00218261%	0.00252390%	(355,335,165)	(45,790,331)	(1,056)	2,138,751	54	54	0	2.3	(459)	0
2258	City of Adair Village	0.00066869%	0.00022864%	(355,335,165)	(45,790,331)	1,362	2,138,751	5	5	0	2.3	592	0
2260	City of Riddle	0.00289238%	0.00289515%	(355,335,165)	(45,790,331)	(9)	2,138,751	62	62	0	2.3	(4)	0
2261	City of Waldport	0.00819272%	0.00661274%	(355,335,165)	(45,790,331)	4,891	2,138,751	141	141	0	2.3	2,127	0
2262	City of Dufur	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2263	City of La Grande	0.01497727%	0.01214868%	(355,335,165)	(45,790,331)	8,756	2,138,751	260	260	0	2.3	3,807	0
2264	City of Gervais	0.00752484%	0.00749783%	(355,335,165)	(45,790,331)	84	2,138,751	160	160	0	2.3	37	0
2265	City of Westfir	0.00036729%	0.00000000%	(355,335,165)	(45,790,331)	1,137	2,138,751	0	0	0	2.3	494	0
2266	City of Irrigon	0.00630459%	0.00605166%	(355,335,165)	(45,790,331)	783	2,138,751	129	129	0	2.3	340	0
2267	City of Independence	0.02018283%	0.02563693%	(355,335,165)	(45,790,331)	(16,883)	2,138,751	548	548	0	2.3	(7,340)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Proportionate Share	Proportionate Share							
2268	City of Harrisburg	0.00427858%	0.00510017%	(355,335,165)	(45,790,331)	(2,543)	2,138,751	109	109	109	0	2.3	(1,106)	0
2269	City of Durham	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2270	City of Lyons	0.00088346%	0.00121426%	(355,335,165)	(45,790,331)	(1,023)	2,138,751	26	26	26	0	2.3	(445)	0
2271	City of Columbia City	0.00298350%	0.00355394%	(355,335,165)	(45,790,331)	(1,766)	2,138,751	76	76	76	0	2.3	(768)	0
2272	City of Aurora	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2273	City of Silverton	0.02438251%	0.02736036%	(355,335,165)	(45,790,331)	(9,218)	2,138,751	585	585	585	0	2.3	(4,008)	0
2274	City of Gold Hill	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2275	City of Toledo	0.03979541%	0.00121426%	(355,335,165)	(45,790,331)	119,425	2,138,751	26	26	26	0	2.3	51,924	0
2276	City of Newport	0.01890809%	0.00165190%	(355,335,165)	(45,790,331)	53,415	2,138,751	35	35	35	0	2.3	23,224	0
2278	City of Springfield	0.29657254%	0.26826873%	(355,335,165)	(45,790,331)	87,612	2,138,751	5,738	5,738	5,738	0	2.3	38,092	0
2279	City of Keizer	0.05089230%	0.05230202%	(355,335,165)	(45,790,331)	(4,363)	2,138,751	1,119	1,119	1,119	0	2.3	(1,897)	0
2280	City of Winston	0.00755534%	0.01041542%	(355,335,165)	(45,790,331)	(8,854)	2,138,751	223	223	223	0	2.3	(3,850)	0
2281	City of Manzanita	0.00268291%	0.00409912%	(355,335,165)	(45,790,331)	(4,383)	2,138,751	88	88	88	0	2.3	(1,906)	0
2282	City of Eagle Point	0.00369978%	0.00397428%	(355,335,165)	(45,790,331)	(850)	2,138,751	85	85	85	0	2.3	(370)	0
2283	City of Maupin	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2284	City of Halsey	0.00145982%	0.00013933%	(355,335,165)	(45,790,331)	4,088	2,138,751	3	3	3	0	2.3	1,777	0
2285	City of Veneta	0.00840179%	0.00064383%	(355,335,165)	(45,790,331)	24,015	2,138,751	14	14	14	0	2.3	10,441	0
2286	City of Millersburg	0.00284113%	0.00334681%	(355,335,165)	(45,790,331)	(1,565)	2,138,751	72	72	72	0	2.3	(680)	0
2287	City of King City	0.00346102%	0.00299193%	(355,335,165)	(45,790,331)	1,452	2,138,751	64	64	64	0	2.3	631	0
2288	City of Tualatin	0.07221159%	0.05796327%	(355,335,165)	(45,790,331)	44,104	2,138,751	1,240	1,240	1,240	0	2.3	19,176	0
2290	City of Molalla	0.03562746%	0.04583002%	(355,335,165)	(45,790,331)	(31,581)	2,138,751	980	980	980	0	2.3	(13,731)	0
2291	City of Florence	0.02890270%	0.00525868%	(355,335,165)	(45,790,331)	73,189	2,138,751	112	112	112	0	2.3	31,821	0
2292	City of North Bend	0.03701284%	0.02304616%	(355,335,165)	(45,790,331)	43,234	2,138,751	493	493	493	0	2.3	18,797	0
2293	City of Lowell	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2294	City of Depoe Bay	0.00178603%	0.00251549%	(355,335,165)	(45,790,331)	(2,258)	2,138,751	54	54	54	0	2.3	(982)	0
2295	City of Tigard	0.04803897%	0.00686475%	(355,335,165)	(45,790,331)	127,453	2,138,751	147	147	147	0	2.3	55,414	0
2296	City of Happy Valley	0.02812743%	0.03704499%	(355,335,165)	(45,790,331)	(27,604)	2,138,751	792	792	792	0	2.3	(12,002)	0
2297	City of Rainier	0.00760822%	0.00910251%	(355,335,165)	(45,790,331)	(4,626)	2,138,751	195	195	195	0	2.3	(2,011)	0
2298	City of Lincoln City	0.07819363%	0.05611032%	(355,335,165)	(45,790,331)	68,358	2,138,751	1,200	1,200	1,200	0	2.3	29,721	0
2299	City of Dunes City	0.00069106%	0.00029877%	(355,335,165)	(45,790,331)	1,214	2,138,751	6	6	6	0	2.3	528	0
2300	City of Yachats	0.00179417%	0.00446101%	(355,335,165)	(45,790,331)	(8,255)	2,138,751	95	95	95	0	2.3	(3,589)	0
2301	City of Moro	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2302	City of Mt. Vernon	0.00151798%	0.00167715%	(355,335,165)	(45,790,331)	(493)	2,138,751	36	36	36	0	2.3	(214)	0
2303	City of Woodburn	0.06072178%	0.06792376%	(355,335,165)	(45,790,331)	(22,293)	2,138,751	1,453	1,453	1,453	0	2.3	(9,693)	0
2304	City of Gladstone	0.02984025%	0.03058888%	(355,335,165)	(45,790,331)	(2,317)	2,138,751	654	654	654	0	2.3	(1,007)	0
2305	City of Elkton	0.00103802%	0.00141204%	(355,335,165)	(45,790,331)	(1,157)	2,138,751	30	30	30	0	2.3	(503)	0
2306	City of Imbler	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2307	City of Yoncalla	0.00067439%	0.00115628%	(355,335,165)	(45,790,331)	(1,491)	2,138,751	25	25	25	0	2.3	(648)	0
2308	City of North Powder	0.00037014%	0.00007762%	(355,335,165)	(45,790,331)	905	2,138,751	2	2	2	0	2.3	393	0
2309	City of Gearhart	0.00756999%	0.00664219%	(355,335,165)	(45,790,331)	2,872	2,138,751	142	142	142	0	2.3	1,249	0
2403	Central Coos Fire and Rescue	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2501	Port of The Dalles	0.00269755%	0.00064056%	(355,335,165)	(45,790,331)	6,367	2,138,751	14	14	14	0	2.3	2,768	0
2507	Port of Astoria	0.00492653%	0.00653606%	(355,335,165)	(45,790,331)	(4,982)	2,138,751	140	140	140	0	2.3	(2,166)	0
2508	Multnomah Drainage	0.02096257%	0.01827001%	(355,335,165)	(45,790,331)	8,335	2,138,751	391	391	391	0	2.3	3,624	0
2510	Horsefly Irrigation District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
2511	Grants Pass Irrigation District	0.00298838%	0.00000000%	(355,335,165)	(45,790,331)	9,250	2,138,751	0	0	0	0	2.3	4,022	0
2512	Port of Portland	0.60619926%	0.53576364%	(355,335,165)	(45,790,331)	218,031	2,138,751	11,459	11,459	11,459	0	2.3	94,796	0
2513	Port of Coos Bay	0.01129254%	0.00268334%	(355,335,165)	(45,790,331)	26,650	2,138,751	57	57	57	0	2.3	11,587	0
2515	Klamath County Fire District 1	0.02709552%	0.03749946%	(355,335,165)	(45,790,331)	(32,205)	2,138,751	802	802	802	0	2.3	(14,002)	0
2518	Clackamas County Housing Authority	0.02728262%	0.03647924%	(355,335,165)	(45,790,331)	(28,468)	2,138,751	780	780	780	0	2.3	(12,377)	0
2519	Home Forward	0.15691889%	0.13880812%	(355,335,165)	(45,790,331)	56,061	2,138,751	2,969	2,969	2,969	0	2.3	24,374	0
2521	League of Oregon Cities	0.01164804%	0.00601613%	(355,335,165)	(45,790,331)	17,433	2,138,751	129	129	129	0	2.3	7,580	0
2522	Lane Council of Governments	0.05021507%	0.05422511%	(355,335,165)	(45,790,331)	(12,413)	2,138,751	1,160	1,160	1,160	0	2.3	(5,397)	0
2526	Clatskanie PUD	0.01968497%	0.01191163%	(355,335,165)	(45,790,331)	24,061	2,138,751	255	255	255	0	2.3	10,461	0
2527	Deschutes Valley Water District	0.01903662%	0.02160373%	(355,335,165)	(45,790,331)	(7,946)	2,138,751	462	462	462	0	2.3	(3,455)	0
2528	Columbia River Fire & Rescue	0.03667728%	0.03308941%	(355,335,165)	(45,790,331)	11,106	2,138,751	708	708	708	0	2.3	4,829	0
2529	East Fork Irrigation District	0.00253363%	0.00217884%	(355,335,165)	(45,790,331)	1,099	2,138,751	47	47	47	0	2.3	478	0
2531	Oregon School Boards Association	0.02019422%	0.02460502%	(355,335,165)	(45,790,331)	(13,654)	2,138,751	526	526	526	0	2.3	(5,937)	0
2533	Owyhee Irrigation District	0.00555943%	0.00164535%	(355,335,165)	(45,790,331)	12,116	2,138,751	35	35	35	0	2.3	5,268	0
2536	Valley View Cemetery	0.00019809%	0.00024921%	(355,335,165)	(45,790,331)	(158)	2,138,751	5	5	5	0	2.3	(69)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		System Contributions for Measurement Period	Employer Proportionate Share of Contributions	Employer Actual Contributions	Net Deferred		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
						Outflow/(Inflow) Due to Change in Proportionate Share	Outflow/(Inflow) Due to Employer Contributions				Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period			
2538	Clackamas Vector Control	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2540	West Extension Irrigation District	0.00390722%	0.00206850%	(355,335,165)	(45,790,331)	5,692	2,138,751	44	44	0	0	2.3	2,475	0	
2541	Jackson County Vector Control District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2542	Rainbow Water District	0.00343051%	0.00439462%	(355,335,165)	(45,790,331)	(2,985)	2,138,751	94	94	0	0	2.3	(1,298)	0	
2545	Council of Governments	0.01965976%	0.01197895%	(355,335,165)	(45,790,331)	23,776	2,138,751	256	256	0	0	2.3	10,337	0	
2549	Rogue River Fire District	0.01244852%	0.01128369%	(355,335,165)	(45,790,331)	3,605	2,138,751	241	241	0	0	2.3	1,567	0	
2550	Nyssa Road Assessment District 2	0.00151107%	0.00211292%	(355,335,165)	(45,790,331)	(1,864)	2,138,751	45	45	0	0	2.3	(810)	0	
2551	Sandy Fire Department	0.01527461%	0.01191022%	(355,335,165)	(45,790,331)	10,415	2,138,751	255	255	0	0	2.3	4,528	0	
2552	Winston-Dillard Fire District	0.00840626%	0.01133933%	(355,335,165)	(45,790,331)	(9,079)	2,138,751	243	243	0	0	2.3	(3,947)	0	
2553	Tangent Rural Fire Protection District	0.00137603%	0.00270017%	(355,335,165)	(45,790,331)	(4,099)	2,138,751	58	58	0	0	2.3	(1,782)	0	
2555	Monroe Fire Department	0.00142362%	0.00019357%	(355,335,165)	(45,790,331)	3,808	2,138,751	4	4	0	0	2.3	1,656	0	
2556	Jackson County Fire District 5	0.02626860%	0.03309221%	(355,335,165)	(45,790,331)	(21,123)	2,138,751	708	708	0	0	2.3	(9,184)	0	
2557	Estacada Fire Department	0.00487325%	0.00817112%	(355,335,165)	(45,790,331)	(10,208)	2,138,751	175	175	0	0	2.3	(4,438)	0	
2559	Keizer Fire Department	0.01365290%	0.01229643%	(355,335,165)	(45,790,331)	4,199	2,138,751	263	263	0	0	2.3	1,826	0	
2561	Jefferson Rural Fire Protection District	0.00734058%	0.0065833%	(355,335,165)	(45,790,331)	20,684	2,138,751	14	14	0	0	2.3	8,993	0	
2562	WyEast Fire District	0.00100426%	0.00164863%	(355,335,165)	(45,790,331)	(1,995)	2,138,751	35	35	0	0	2.3	(867)	0	
2563	Central Oregon Irrigation District	0.00811381%	0.00936715%	(355,335,165)	(45,790,331)	(3,880)	2,138,751	200	200	0	0	2.3	(1,687)	0	
2564	Illinois Valley Fire District	0.00196093%	0.00228498%	(355,335,165)	(45,790,331)	(1,003)	2,138,751	49	49	0	0	2.3	(436)	0	
2567	Charleston Rural Fire Protection District	0.00230138%	0.00951350%	(355,335,165)	(45,790,331)	(22,325)	2,138,751	203	203	0	0	2.3	(9,707)	0	
2568	Molalla Rural Fire Protection District 73	0.01637771%	0.01772296%	(355,335,165)	(45,790,331)	(4,164)	2,138,751	379	379	0	0	2.3	(1,810)	0	
2569	Central Oregon Intergovernmental Council	0.03966403%	0.01951934%	(355,335,165)	(45,790,331)	62,356	2,138,751	417	417	0	0	2.3	27,111	0	
2570	Port of St Helens	0.00024242%	0.00119041%	(355,335,165)	(45,790,331)	(2,935)	2,138,751	25	25	0	0	2.3	(1,276)	0	
2571	Crystal Springs Water District	0.00296885%	0.00379754%	(355,335,165)	(45,790,331)	(2,565)	2,138,751	81	81	0	0	2.3	(1,115)	0	
2572	Local Government Personnel Institute	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2575	Jefferson County Rural Fire Protection District 1	0.00408171%	0.00058866%	(355,335,165)	(45,790,331)	10,812	2,138,751	13	13	0	0	2.3	4,701	0	
2576	Depoe Bay Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2579	La Pine Rural Fire Protection District	0.02326802%	0.01465435%	(355,335,165)	(45,790,331)	26,663	2,138,751	313	313	0	0	2.3	11,593	0	
2580	Marion County Fire District 1	0.05893778%	0.05536736%	(355,335,165)	(45,790,331)	11,052	2,138,751	1,184	1,184	0	0	2.3	4,805	0	
2581	Port of Umatilla	0.00372012%	0.00480327%	(355,335,165)	(45,790,331)	(3,353)	2,138,751	103	103	0	0	2.3	(1,458)	0	
2582	Talent Irrigation District	0.00677479%	0.00662115%	(355,335,165)	(45,790,331)	475	2,138,751	142	142	0	0	2.3	207	0	
2585	Rogue River Valley Irrigation District	0.00334265%	0.00480795%	(355,335,165)	(45,790,331)	(4,536)	2,138,751	103	103	0	0	2.3	(1,972)	0	
2587	Tualatin Valley Irrigation District	0.00199022%	0.00014915%	(355,335,165)	(45,790,331)	5,699	2,138,751	3	3	0	0	2.3	2,478	0	
2588	Clatskanie Rural Fire Protection District	0.00598570%	0.00960467%	(355,335,165)	(45,790,331)	(11,202)	2,138,751	205	205	0	0	2.3	(4,870)	0	
2589	West Slope Water District	0.00349274%	0.00384523%	(355,335,165)	(45,790,331)	(1,092)	2,138,751	82	82	0	0	2.3	(475)	0	
2590	Redmond Fire & Rescue	0.05139830%	0.04972996%	(355,335,165)	(45,790,331)	5,164	2,138,751	1,064	1,064	0	0	2.3	2,245	0	
2592	Medford Irrigation District	0.00288913%	0.00476072%	(355,335,165)	(45,790,331)	(5,793)	2,138,751	102	102	0	0	2.3	(2,519)	0	
2594	Metro	0.51125167%	0.47306489%	(355,335,165)	(45,790,331)	118,205	2,138,751	10,118	10,118	0	0	2.3	51,393	0	
2595	Canby Fire District	0.02055704%	0.02233921%	(355,335,165)	(45,790,331)	(5,517)	2,138,751	478	478	0	0	2.3	(2,399)	0	
2596	Bend Parks & Recreation	0.04309576%	0.03295615%	(355,335,165)	(45,790,331)	31,387	2,138,751	705	705	0	0	2.3	13,647	0	
2597	Mapleton Water District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2598	Marion County Housing Authority	0.00279273%	0.00390602%	(355,335,165)	(45,790,331)	(3,446)	2,138,751	84	84	0	0	2.3	(1,498)	0	
2599	South Suburban Sanitary District	0.00380797%	0.00429503%	(355,335,165)	(45,790,331)	(1,508)	2,138,751	92	92	0	0	2.3	(656)	0	
2600	Winston-Dillard Water District	0.00216878%	0.00209655%	(355,335,165)	(45,790,331)	224	2,138,751	45	45	0	0	2.3	97	0	
2601	Baker Valley Irrigation District	0.00097579%	0.00167013%	(355,335,165)	(45,790,331)	(2,149)	2,138,751	36	36	0	0	2.3	(934)	0	
2602	Aumsville Rural Fire Protection District	0.00220620%	0.00162244%	(355,335,165)	(45,790,331)	6,327	2,138,751	3	3	0	0	2.3	2,751	0	
2603	Corbett Water District	0.00089159%	0.00000000%	(355,335,165)	(45,790,331)	2,760	2,138,751	0	0	0	0	2.3	1,200	0	
2604	Netarts-Oceanside Sanitary District	0.00373598%	0.00478270%	(355,335,165)	(45,790,331)	(3,240)	2,138,751	102	102	0	0	2.3	(1,409)	0	
2605	Scio Fire District	0.00449456%	0.00209141%	(355,335,165)	(45,790,331)	7,439	2,138,751	45	45	0	0	2.3	3,234	0	
2606	West Valley Housing Authority	0.00781078%	0.01044021%	(355,335,165)	(45,790,331)	(8,139)	2,138,751	223	223	0	0	2.3	(3,539)	0	
2607	Hoodland Fire District 74	0.00663772%	0.00863308%	(355,335,165)	(45,790,331)	(6,177)	2,138,751	185	185	0	0	2.3	(2,686)	0	
2608	Gaston Rural Fire Protection District	0.00024730%	0.00000000%	(355,335,165)	(45,790,331)	766	2,138,751	0	0	0	0	2.3	333	0	
2610	Turner Fire District	0.00384946%	0.00010801%	(355,335,165)	(45,790,331)	11,582	2,138,751	2	2	0	0	2.3	5,036	0	
2612	Community Services Consortium	0.04401257%	0.03392354%	(355,335,165)	(45,790,331)	31,231	2,138,751	726	726	0	0	2.3	13,579	0	
2613	Polk Soil & Water Conservation District	0.00033516%	0.00010193%	(355,335,165)	(45,790,331)	722	2,138,751	2	2	0	0	2.3	314	0	
2617	Clean Water Services	0.25552191%	0.24927961%	(355,335,165)	(45,790,331)	19,323	2,138,751	5,331	5,331	0	0	2.3	8,401	0	
2618	Estacada Cemetery District	0.00000000%	0.00066067%	(355,335,165)	(45,790,331)	(2,045)	2,138,751	14	14	0	0	2.3	(889)	0	
2620	Jackson County Fire District 4	0.00121374%	0.00206476%	(355,335,165)	(45,790,331)	(2,635)	2,138,751	44	44	0	0	2.3	(1,146)	0	
2623	Evans Valley Fire District 6	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2624	Klamath Vector Control	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0	
2625	Port of Newport	0.01187582%	0.00447411%	(355,335,165)	(45,790,331)	22,912	2,138,751	96	96	0	0	2.3	9,962	0	

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
2626	Tillamook Peoples Utility District	0.08172095%	0.07563059%	(355,335,165)	(45,790,331)	18,852	2,138,751	1,618	1,618	0	2.3	8,197	0
2628	McKenzie Fire And Rescue	0.00311203%	0.00465786%	(355,335,165)	(45,790,331)	(4,785)	2,138,751	100	100	0	2.3	(2,080)	0
2630	Sheridan Fire District	0.00123001%	0.00452975%	(355,335,165)	(45,790,331)	(10,214)	2,138,751	97	97	0	2.3	(4,441)	0
2631	Arch Cape Water-Sanitary District	0.00160828%	0.00186464%	(355,335,165)	(45,790,331)	(793)	2,138,751	40	40	0	2.3	(345)	0
2633	Port of Cascade Locks	0.00513641%	0.00303401%	(355,335,165)	(45,790,331)	6,508	2,138,751	65	65	0	2.3	2,830	0
2637	Northeast Oregon Housing Authority	0.00144924%	0.00000000%	(355,335,165)	(45,790,331)	4,486	2,138,751	0	0	0	2.3	1,950	0
2638	North Douglas County Fire and EMS	0.00415208%	0.00363436%	(355,335,165)	(45,790,331)	1,603	2,138,751	78	78	0	2.3	697	0
2641	Suburban East Salem Water District	0.00466296%	0.00568603%	(355,335,165)	(45,790,331)	(3,166)	2,138,751	122	122	0	2.3	(1,377)	0
2642	Dexter Rural Fire Protection District	0.00000000%	0.00098936%	(355,335,165)	(45,790,331)	(3,063)	2,138,751	21	21	0	2.3	(1,332)	0
2643	Sweet Home Cemetery	0.00095504%	0.00123156%	(355,335,165)	(45,790,331)	(857)	2,138,751	26	26	0	2.3	(373)	0
2644	Lakeside Water District	0.00215088%	0.00253746%	(355,335,165)	(45,790,331)	(1,197)	2,138,751	54	54	0	2.3	(520)	0
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00150781%	0.00104079%	(355,335,165)	(45,790,331)	1,445	2,138,751	22	22	0	2.3	628	0
2646	Keno Rural Fire Protection District	0.00397718%	0.00458211%	(355,335,165)	(45,790,331)	(1,873)	2,138,751	98	98	0	2.3	(814)	0
2647	Crooked River Ranch Rural Fire Protection District	0.00003905%	0.00057089%	(355,335,165)	(45,790,331)	(1,647)	2,138,751	12	12	0	2.3	(716)	0
2648	Black Butte Ranch Rural Fire Protection District	0.00878210%	0.00221718%	(355,335,165)	(45,790,331)	20,321	2,138,751	47	47	0	2.3	8,835	0
2649	Colton Fire Department	0.00021273%	0.00226674%	(355,335,165)	(45,790,331)	(6,358)	2,138,751	48	48	0	2.3	(2,764)	0
2651	Imbler Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2652	The Oregon Consortium	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2653	Umatilla Fire Department	0.00140572%	0.00000000%	(355,335,165)	(45,790,331)	4,351	2,138,751	0	0	0	2.3	1,892	0
2657	Mid-Willamette Valley Senior Service Agency	0.05274463%	0.06567431%	(355,335,165)	(45,790,331)	(40,024)	2,138,751	1,405	1,405	0	2.3	(17,402)	0
2659	Silverton Fire District	0.00732309%	0.00918854%	(355,335,165)	(45,790,331)	(5,775)	2,138,751	197	197	0	2.3	(2,511)	0
2660	Tualatin Valley Fire & Rescue	0.66093777%	0.68596859%	(355,335,165)	(45,790,331)	(77,481)	2,138,751	14,671	14,671	0	2.3	(33,687)	0
2663	Metropolitan Area Communications Commission	0.00226233%	0.00000000%	(355,335,165)	(45,790,331)	7,003	2,138,751	0	0	0	2.3	3,045	0
2664	Applegate Valley Rural Fire Protection District 9	0.00430014%	0.00030719%	(355,335,165)	(45,790,331)	12,360	2,138,751	7	7	0	2.3	5,374	0
2669	Roseburg Urban Sanitary Authority	0.01064459%	0.00989035%	(355,335,165)	(45,790,331)	2,335	2,138,751	212	212	0	2.3	1,015	0
2671	Columbia 911 Communications District	0.00895415%	0.01782302%	(355,335,165)	(45,790,331)	(27,453)	2,138,751	381	381	0	2.3	(11,936)	0
2672	Rockwood Water PUD	0.01310623%	0.01832845%	(355,335,165)	(45,790,331)	(16,164)	2,138,751	392	392	0	2.3	(7,028)	0
2673	Port Orford Library	0.00078706%	0.00093232%	(355,335,165)	(45,790,331)	(449)	2,138,751	20	20	0	2.3	(195)	0
2674	Nestucca Rural Fire District	0.00172380%	0.00117171%	(355,335,165)	(45,790,331)	1,709	2,138,751	25	25	0	2.3	743	0
2676	Woodburn Fire District	0.02752341%	0.01756633%	(355,335,165)	(45,790,331)	30,822	2,138,751	376	376	0	2.3	13,401	0
2678	Central Oregon Regional Housing Authority	0.00886670%	0.00356142%	(355,335,165)	(45,790,331)	16,423	2,138,751	76	76	0	2.3	7,140	0
2679	Columbia River Public Utility District	0.03499497%	0.02765212%	(355,335,165)	(45,790,331)	22,729	2,138,751	591	591	0	2.3	9,882	0
2681	Cloverdale Rural Fire Protection District	0.00257431%	0.00391023%	(355,335,165)	(45,790,331)	(4,135)	2,138,751	84	84	0	2.3	(1,798)	0
2684	Parkdale Fire District	0.00212811%	0.00269316%	(355,335,165)	(45,790,331)	(1,750)	2,138,751	58	58	0	2.3	(761)	0
2685	Oregon Community College Association	0.00317507%	0.00131572%	(355,335,165)	(45,790,331)	5,756	2,138,751	28	28	0	2.3	2,503	0
2686	Weston Cemetery	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2687	Columbia Drainage Vector Control District	0.00157086%	0.00230929%	(355,335,165)	(45,790,331)	(2,286)	2,138,751	49	49	0	2.3	(994)	0
2688	Polk County Fire District 1	0.01335801%	0.01067632%	(355,335,165)	(45,790,331)	8,301	2,138,751	228	228	0	2.3	3,609	0
2689	Redmond Area Park & Recreation District	0.00481549%	0.00000000%	(355,335,165)	(45,790,331)	14,906	2,138,751	0	0	0	2.3	6,481	0
2692	Siustaw Public Library	0.00300221%	0.00414635%	(355,335,165)	(45,790,331)	(3,542)	2,138,751	89	89	0	2.3	(1,540)	0
2693	City-County Insurance Services	0.04704325%	0.05129209%	(355,335,165)	(45,790,331)	(13,152)	2,138,751	1,097	1,097	0	2.3	(5,718)	0
2694	Philomath Fire Department	0.00090705%	0.00000000%	(355,335,165)	(45,790,331)	2,807	2,138,751	0	0	0	2.3	1,220	0
2695	Washington County Consolidated Communications Agency	0.05232690%	0.04653978%	(355,335,165)	(45,790,331)	17,914	2,138,751	995	995	0	2.3	7,789	0
2696	Stayton Fire District	0.00872027%	0.00886218%	(355,335,165)	(45,790,331)	(439)	2,138,751	190	190	0	2.3	(191)	0
2698	Halsey Shedd Rural Fire Protection District	0.00044051%	0.00067048%	(355,335,165)	(45,790,331)	(711)	2,138,751	14	14	0	2.3	(309)	0
2699	Chetco Library Board	0.00121740%	0.00161543%	(355,335,165)	(45,790,331)	(1,232)	2,138,751	35	35	0	2.3	(536)	0
2700	Lowell Rural Fire Protection District	0.00023632%	0.00034740%	(355,335,165)	(45,790,331)	(344)	2,138,751	7	7	0	2.3	(150)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	0.01400311%	0.01483062%	(355,335,165)	(45,790,331)	(2,561)	2,138,751	317	317	0	2.3	(1,113)	0
2702	Banks Fire District 13	0.00109537%	0.00148217%	(355,335,165)	(45,790,331)	(1,197)	2,138,751	32	32	0	2.3	(520)	0
2704	Clatsop County 4-H District	0.00136830%	0.00000000%	(355,335,165)	(45,790,331)	4,235	2,138,751	0	0	0	2.3	1,841	0
2705	Lebanon Fire District	0.02825434%	0.02916609%	(355,335,165)	(45,790,331)	(2,822)	2,138,751	624	624	0	2.3	(1,227)	0
2707	Clatskanie Library	0.00003986%	0.00000000%	(355,335,165)	(45,790,331)	124	2,138,751	0	0	0	2.3	54	0
2709	Scappoose Public Library	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2710	Klamath County Emergency Communications District	0.01125146%	0.00575850%	(355,335,165)	(45,790,331)	17,003	2,138,751	123	123	0	2.3	7,393	0
2713	Port of Tillamook Bay	0.00823502%	0.00400421%	(355,335,165)	(45,790,331)	13,097	2,138,751	86	86	0	2.3	5,694	0
2714	Winchester Bay Sanitary District	0.00143989%	0.00171081%	(355,335,165)	(45,790,331)	(839)	2,138,751	37	37	0	2.3	(365)	0
2715	Jackson County Fire District 3	0.06443050%	0.08956162%	(355,335,165)	(45,790,331)	(77,792)	2,138,751	1,916	1,916	0	2.3	(33,823)	0
2716	Neskowin Water District	0.00001302%	0.00000982%	(355,335,165)	(45,790,331)	9	2,138,751	0	0	0	2.3	4	0
2717	Ice Fountain Water District	0.00271179%	0.00351841%	(355,335,165)	(45,790,331)	(2,496)	2,138,751	75	75	0	2.3	(1,085)	0
2718	Curry Library	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
2721	Klamath Housing Authority	0.00295665%	0.00465272%	(355,335,165)	(45,790,331)	(5,250)	2,138,751	100	100	0	2.3	(2,283)	0
2722	Tillamook 9-1-1	0.00299163%	0.00020666%	(355,335,165)	(45,790,331)	8,620	2,138,751	4	4	0	2.3	3,748	0
2724	Nehalem Bay Wastewater Agency	0.00247059%	0.00292040%	(355,335,165)	(45,790,331)	(1,393)	2,138,751	62	62	0	2.3	(606)	0
2725	West Valley Fire District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2726	Yamhill Communications Agency	0.00436807%	0.00357732%	(355,335,165)	(45,790,331)	2,448	2,138,751	77	77	0	2.3	1,064	0
2728	Baker County Library District	0.00445674%	0.00331595%	(355,335,165)	(45,790,331)	3,532	2,138,751	71	71	0	2.3	1,536	0
2729	Douglas County Fire District 2	0.02325703%	0.02317194%	(355,335,165)	(45,790,331)	263	2,138,751	496	496	0	2.3	114	0
2731	Canby Utility Board	0.00548418%	0.00747399%	(355,335,165)	(45,790,331)	(6,158)	2,138,751	160	160	0	2.3	(2,677)	0
2732	Umatilla County Special Library District	0.00185355%	0.00010520%	(355,335,165)	(45,790,331)	5,413	2,138,751	2	2	0	2.3	2,353	0
2733	Wiard Memorial Park District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2734	Seal Rock Water District	0.00529382%	0.00537089%	(355,335,165)	(45,790,331)	(239)	2,138,751	115	115	0	2.3	(104)	0
2739	Scappoose Rural Fire Protection District	0.01675883%	0.02273102%	(355,335,165)	(45,790,331)	(18,486)	2,138,751	486	486	0	2.3	(8,037)	0
2740	Neskowin Regional Sanitary Authority	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2741	Port of Garibaldi	0.00215983%	0.00000000%	(355,335,165)	(45,790,331)	6,686	2,138,751	0	0	0	2.3	2,907	0
2742	Amity Fire District	0.00029205%	0.00097440%	(355,335,165)	(45,790,331)	(2,113)	2,138,751	21	21	0	2.3	(919)	0
2743	Douglas Soil & Water Conservation District	0.00008664%	0.00000000%	(355,335,165)	(45,790,331)	268	2,138,751	0	0	0	2.3	117	0
2745	Clackamas County Fire District	0.18039801%	0.19384585%	(355,335,165)	(45,790,331)	(41,627)	2,138,751	4,146	4,146	0	2.3	(18,099)	0
2747	Salem Housing Authority	0.01839965%	0.02155604%	(355,335,165)	(45,790,331)	(9,771)	2,138,751	461	461	0	2.3	(4,248)	0
2749	Black Butte Ranch Police	0.00859296%	0.00858024%	(355,335,165)	(45,790,331)	39	2,138,751	184	184	0	2.3	17	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00074760%	0.00000000%	(355,335,165)	(45,790,331)	2,314	2,138,751	0	0	0	2.3	1,006	0
2753	Linn-Benton Housing Authority	0.01658474%	0.02058725%	(355,335,165)	(45,790,331)	(12,389)	2,138,751	440	440	0	2.3	(5,387)	0
2757	City of Stayton	0.01005481%	0.00935265%	(355,335,165)	(45,790,331)	2,174	2,138,751	200	200	0	2.3	945	0
2758	Mohawk Valley Rural Fire District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00222410%	0.00177113%	(355,335,165)	(45,790,331)	1,403	2,138,751	38	38	0	2.3	610	0
2761	Clackamas River Water	0.02948679%	0.03023774%	(355,335,165)	(45,790,331)	(2,324)	2,138,751	647	647	0	2.3	(1,010)	0
2763	Junction City Fire Department	0.00320355%	0.00152986%	(355,335,165)	(45,790,331)	5,181	2,138,751	33	33	0	2.3	2,253	0
2765	Green Sanitary	0.00049176%	0.00000000%	(355,335,165)	(45,790,331)	1,522	2,138,751	0	0	0	2.3	662	0
2766	Southwest Lincoln County Water District	0.00326253%	0.00066815%	(355,335,165)	(45,790,331)	8,031	2,138,751	14	14	0	2.3	3,492	0
2767	Springfield Utility Board	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2768	Lake County Library District	0.00083139%	0.00000000%	(355,335,165)	(45,790,331)	2,573	2,138,751	0	0	0	2.3	1,119	0
2771	Harbor Water PUD	0.00227698%	0.00000000%	(355,335,165)	(45,790,331)	7,048	2,138,751	0	0	0	2.3	3,064	0
2772	Umatilla County Soil & Water District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2773	Housing Authority of Jackson County	0.02498693%	0.02888929%	(355,335,165)	(45,790,331)	(12,080)	2,138,751	618	618	0	2.3	(5,252)	0
2774	Oregon Trail Library District	0.00003986%	0.00016224%	(355,335,165)	(45,790,331)	(379)	2,138,751	3	3	0	2.3	(165)	0
2776	Rainier Cemetery District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2777	City of Newberg	0.04163025%	0.0505985%	(355,335,165)	(45,790,331)	(27,486)	2,138,751	1,080	1,080	0	2.3	(11,950)	0
2778	Mulino Water District 23	0.00151798%	0.00208206%	(355,335,165)	(45,790,331)	(1,746)	2,138,751	45	45	0	2.3	(759)	0
2779	Brownsville Rural Fire Protection District	0.00256495%	0.00174167%	(355,335,165)	(45,790,331)	2,548	2,138,751	37	37	0	2.3	1,108	0
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2781	North Bend Coos-Curry Housing Authority	0.00259424%	0.00000000%	(355,335,165)	(45,790,331)	8,030	2,138,751	0	0	0	2.3	3,491	0
2783	Tillamook Fire District	0.00341221%	0.00308264%	(355,335,165)	(45,790,331)	1,020	2,138,751	66	66	0	2.3	443	0
2784	Eisenschmidt Pool	0.00321941%	0.00391584%	(355,335,165)	(45,790,331)	(2,156)	2,138,751	84	84	0	2.3	(937)	0
2785	Fern Ridge Community Library	0.00163716%	0.00025669%	(355,335,165)	(45,790,331)	4,272	2,138,751	5	5	0	2.3	1,857	0
2786	Seal Rock Rural Fire Protection District	0.00013789%	0.00000000%	(355,335,165)	(45,790,331)	427	2,138,751	0	0	0	2.3	186	0
2788	Port of Hood River	0.01158703%	0.01217159%	(355,335,165)	(45,790,331)	(1,809)	2,138,751	260	260	0	2.3	(787)	0
2789	Farmers Irrigation District	0.00293387%	0.00397943%	(355,335,165)	(45,790,331)	(3,236)	2,138,751	85	85	0	2.3	(1,407)	0
2790	Silver Falls Library District	0.00342929%	0.00437966%	(355,335,165)	(45,790,331)	(2,941)	2,138,751	94	94	0	2.3	(1,279)	0
2792	North Wasco County Parks And Recreation District	0.00156883%	0.00352636%	(355,335,165)	(45,790,331)	(6,059)	2,138,751	75	75	0	2.3	(2,634)	0
2793	North Lincoln Fire & Rescue District 1	0.00685411%	0.00964301%	(355,335,165)	(45,790,331)	(8,633)	2,138,751	206	206	0	2.3	(3,753)	0
2796	West Side Rural Fire Protection District	0.00267925%	0.00334494%	(355,335,165)	(45,790,331)	(2,061)	2,138,751	72	72	0	2.3	(896)	0
2797	Vernonia Fire	0.00057229%	0.00079579%	(355,335,165)	(45,790,331)	(691)	2,138,751	17	17	0	2.3	(300)	0
2798	Fairview Water District	0.00021720%	0.00000000%	(355,335,165)	(45,790,331)	673	2,138,751	0	0	0	2.3	293	0
2799	Sublimity Fire District	0.00091844%	0.00119509%	(355,335,165)	(45,790,331)	(857)	2,138,751	26	26	0	2.3	(373)	0
2801	Coburg Rural Fire Protection District	0.00270162%	0.00023565%	(355,335,165)	(45,790,331)	7,633	2,138,751	5	5	0	2.3	3,319	0
2802	Rural Road Assessment District 3	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00621157%	(355,335,165)	(45,790,331)	(19,228)	2,138,751	133	133	0	2.3	(8,360)	0
2804	Aurora Rural Fire Protection District	0.00358711%	0.00335850%	(355,335,165)	(45,790,331)	707	2,138,751	72	72	0	2.3	307	0
2806	Multnomah County Rural Fire Protection District 14	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2809	Juntura Road District 4	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2810	Sutherlin Water Control District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
2811	Mid-Columbia Center For Living	0.00889802%	0.01110555%	(355,335,165)	(45,790,331)	(6,833)	2,138,751	238	238	0	2.3	(2,971)	0
2814	The Job Council	0.00318728%	0.00000000%	(355,335,165)	(45,790,331)	9,867	2,138,751	0	0	0	2.3	4,290	0
2816	Odell Sanitary District	0.00152164%	0.00174401%	(355,335,165)	(45,790,331)	(688)	2,138,751	37	37	0	2.3	(299)	0
2817	Wickiup Water District	0.00187999%	0.00000000%	(355,335,165)	(45,790,331)	5,819	2,138,751	0	0	0	2.3	2,530	0
2818	Netarts Water District	0.00129061%	0.00136762%	(355,335,165)	(45,790,331)	(239)	2,138,751	29	29	0	2.3	(104)	0
2819	Harrisburg Fire and Rescue	0.00061582%	0.00007715%	(355,335,165)	(45,790,331)	1,667	2,138,751	2	2	0	2.3	725	0
2820	Central Oregon Coast Fire & Rescue District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2821	Tillamook County Soil And Water Conservation District	0.00241730%	0.00312145%	(355,335,165)	(45,790,331)	(2,180)	2,138,751	67	67	0	2.3	(948)	0
2822	Deschutes County Rural Fire Protection District 2	0.00258529%	0.00323366%	(355,335,165)	(45,790,331)	(2,007)	2,138,751	69	69	0	2.3	(873)	0
2823	Lyons Fire District	0.00025951%	0.00088510%	(355,335,165)	(45,790,331)	(1,936)	2,138,751	19	19	0	2.3	(842)	0
2824	Glide Fire Department	0.00016067%	0.00024641%	(355,335,165)	(45,790,331)	(265)	2,138,751	5	5	0	2.3	(115)	0
2825	Northern Oregon Corrections	0.02437315%	0.00201239%	(355,335,165)	(45,790,331)	69,217	2,138,751	43	43	0	2.3	30,094	0
2826	Wasco County Soil-Water Conservation District	0.00568593%	0.00593010%	(355,335,165)	(45,790,331)	(756)	2,138,751	127	127	0	2.3	(329)	0
2828	Deschutes Public Library District	0.03559939%	0.04259869%	(355,335,165)	(45,790,331)	(21,666)	2,138,751	911	911	0	2.3	(9,420)	0
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2830	Netarts-Oceanside Rural Fire Protection District	0.00056091%	0.00000000%	(355,335,165)	(45,790,331)	1,737	2,138,751	0	0	0	2.3	755	0
2833	Boardman Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2834	Crescent Rural Fire Protection District	0.00020829%	0.00120397%	(355,335,165)	(45,790,331)	2,720	2,138,751	26	26	0	2.3	1,183	0
2835	North Clackamas County Water Commission	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2837	NORCOM	0.00942069%	0.00818889%	(355,335,165)	(45,790,331)	3,813	2,138,751	175	175	0	2.3	1,658	0
2838	High Desert Parks & Recreation District	0.00121780%	0.00000000%	(355,335,165)	(45,790,331)	3,769	2,138,751	0	0	0	2.3	1,639	0
2839	North Morrow Vector Control District	0.00336991%	0.00438808%	(355,335,165)	(45,790,331)	(3,151)	2,138,751	94	94	0	2.3	(1,370)	0
2840	Cannon Beach Rural Fire Protection District	0.00239168%	0.00304570%	(355,335,165)	(45,790,331)	(2,024)	2,138,751	65	65	0	2.3	(880)	0
2841	Jefferson County Soil & Water Conservation District	0.00153344%	0.00285540%	(355,335,165)	(45,790,331)	(4,092)	2,138,751	61	61	0	2.3	(1,779)	0
2842	Tualatin Valley Water District	0.08947764%	0.10055776%	(355,335,165)	(45,790,331)	(34,298)	2,138,751	2,151	2,151	0	2.3	(14,912)	0
2843	Yachats Rural Fire Protection District	0.00230545%	0.00059147%	(355,335,165)	(45,790,331)	5,305	2,138,751	13	13	0	2.3	2,307	0
2844	Crook County Rural Fire Protection District 1	0.01287479%	0.01859029%	(355,335,165)	(45,790,331)	(17,692)	2,138,751	398	398	0	2.3	(7,692)	0
2845	Sunrise Water Authority	0.00935317%	0.00748568%	(355,335,165)	(45,790,331)	5,781	2,138,751	160	160	0	2.3	2,513	0
2846	Jefferson County Library District	0.00015131%	0.00021040%	(355,335,165)	(45,790,331)	(183)	2,138,751	4	4	0	2.3	(80)	0
2847	Sweet Home Fire and Ambulance District	0.00828830%	0.01195651%	(355,335,165)	(45,790,331)	(11,354)	2,138,751	256	256	0	2.3	(4,937)	0
2849	Lebanon Aquatic District	0.00061826%	0.00000000%	(355,335,165)	(45,790,331)	1,914	2,138,751	0	0	0	2.3	832	0
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2851	East Umatilla County Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2852	Ochoco Irrigation District	0.00274758%	0.00327107%	(355,335,165)	(45,790,331)	(1,621)	2,138,751	70	70	0	2.3	(705)	0
2853	Mill City Rural Fire Protection District	0.00131746%	0.00131105%	(355,335,165)	(45,790,331)	20	2,138,751	28	28	0	2.3	9	0
2855	Harney Hospital	0.06700400%	0.01430040%	(355,335,165)	(45,790,331)	163,141	2,138,751	306	306	0	2.3	70,931	0
2857	Sunriver Service District	0.02460418%	0.01630157%	(355,335,165)	(45,790,331)	25,700	2,138,751	349	349	0	2.3	11,174	0
2858	Nesika Beach-Ophir Water District	0.00001912%	0.00000000%	(355,335,165)	(45,790,331)	60	2,138,751	0	0	0	2.3	26	0
2859	South Lane County Fire and Rescue	0.01069788%	0.01458468%	(355,335,165)	(45,790,331)	(12,031)	2,138,751	312	312	0	2.3	(5,231)	0
2860	Coos County Airport District	0.00476953%	0.00621017%	(355,335,165)	(45,790,331)	(4,459)	2,138,751	133	133	0	2.3	(1,939)	0
2861	Mt Angel Fire District	0.00109822%	0.00130123%	(355,335,165)	(45,790,331)	(628)	2,138,751	28	28	0	2.3	(273)	0
2864	Tri-City Water and Sanitary Authority	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2865	Tri-County Cooperative Weed Management Area	0.00050437%	0.00000000%	(355,335,165)	(45,790,331)	1,561	2,138,751	0	0	0	2.3	679	0
2867	West Multnomah Soil And Water Conservation District	0.00442786%	0.00445494%	(355,335,165)	(45,790,331)	(84)	2,138,751	95	95	0	2.3	(37)	0
2869	Nehalem Bay Fire & Rescue	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2870	Clackamas River Water Providers	0.00227128%	0.00296248%	(355,335,165)	(45,790,331)	(2,139)	2,138,751	63	63	0	2.3	(930)	0
2873	Mosier Fire District	0.00135732%	0.00018609%	(355,335,165)	(45,790,331)	3,626	2,138,751	4	4	0	2.3	1,577	0
2874	Umatilla-Morrow Radio and Data District	0.00472967%	0.00525774%	(355,335,165)	(45,790,331)	(1,635)	2,138,751	112	112	0	2.3	(711)	0
2876	Oregon Municipal Electric Utilities Association	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2877	Mid-Columbia Fire And Rescue V1-801	0.00462066%	0.00142092%	(355,335,165)	(45,790,331)	9,905	2,138,751	30	30	0	2.3	4,307	0
2878	Yamhill Fire Protection District	0.00011186%	0.00031981%	(355,335,165)	(45,790,331)	(644)	2,138,751	7	7	0	2.3	(280)	0
2879	LaGrande Rural Fire Protection District	0.02487833%	0.00000000%	(355,335,165)	(45,790,331)	77,009	2,138,751	0	0	0	2.3	33,482	0
2880	Oregon Health & Science University	3.30480598%	2.88827407%	(355,335,165)	(45,790,331)	1,289,353	2,138,751	61,773	61,773	0	2.3	560,588	0
2881	Lake Chinook Fire and Rescue District	0.00053853%	0.00000000%	(355,335,165)	(45,790,331)	1,667	2,138,751	0	0	0	2.3	725	0
2883	Lane Fire Authority	0.01924121%	0.02781811%	(355,335,165)	(45,790,331)	(26,550)	2,138,751	595	595	0	2.3	(11,543)	0
2884	North Central Public Health District	0.00300831%	0.00157054%	(355,335,165)	(45,790,331)	4,451	2,138,751	34	34	0	2.3	1,935	0
2885	Siletz Rural Fire Protection District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2886	Idanha-Detroit Rural Fire Protection District	0.00023388%	0.00083740%	(355,335,165)	(45,790,331)	(1,869)	2,138,751	18	18	0	2.3	(813)	0
2887	Umatilla County Fire District #1	0.02294791%	0.02513430%	(355,335,165)	(45,790,331)	(6,768)	2,138,751	538	538	0	2.3	(2,943)	0
2888	Oak Lodge Water Services District	0.01516275%	0.01548334%	(355,335,165)	(45,790,331)	(992)	2,138,751	331	331	0	2.3	(431)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
2889	Mid-valley Behavioral Care Network	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2890	Central Cascades Fire & EMS	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2891	Grant County Emergency Communications Agency	0.00137318%	0.00033477%	(355,335,165)	(45,790,331)	3,215	2,138,751	7	7	0	2.3	1,398	0
2892	Lake Health District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2893	Pleasant Hill Goshen Fire & Rescue	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
2895	Western Lane Fire and EMS Authority	0.01534741%	0.01763880%	(355,335,165)	(45,790,331)	(7,093)	2,138,751	377	377	0	2.3	(3,084)	0
2899	New Carlton Fire District	0.00000000%	0.00076867%	(355,335,165)	(45,790,331)	(2,379)	2,138,751	16	16	0	2.3	(1,034)	0
2900	Clatsop Community College	0.04559360%	0.05194387%	(355,335,165)	(45,790,331)	(19,658)	2,138,751	1,111	1,111	0	2.3	(8,547)	0
2901	Blue Mountain Community College	0.07618796%	0.07646379%	(355,335,165)	(45,790,331)	(854)	2,138,751	1,635	1,635	0	2.3	(371)	0
2902	Treasure Valley Community College	0.04586775%	0.08671463%	(355,335,165)	(45,790,331)	(126,439)	2,138,751	1,855	1,855	0	2.3	(54,973)	0
2903	Umpqua Community College	0.04756958%	0.04871722%	(355,335,165)	(45,790,331)	(3,553)	2,138,751	1,042	1,042	0	2.3	(1,545)	0
2904	Lane Community College	0.41986680%	0.53131805%	(355,335,165)	(45,790,331)	(344,991)	2,138,751	11,364	11,364	0	2.3	(149,996)	0
2905	Mt Hood Community College	0.21675273%	0.29784300%	(355,335,165)	(45,790,331)	(251,010)	2,138,751	6,370	6,370	0	2.3	(109,135)	0
2906	Klamath Community College	0.03220915%	0.01346814%	(355,335,165)	(45,790,331)	(58,011)	2,138,751	288	288	0	2.3	25,222	0
2908	Clackamas Community College	0.17667341%	0.20502013%	(355,335,165)	(45,790,331)	(87,746)	2,138,751	4,385	4,385	0	2.3	(38,150)	0
2910	Linn-Benton Community College	0.24688747%	0.20841323%	(355,335,165)	(45,790,331)	(119,095)	2,138,751	4,457	4,457	0	2.3	51,780	0
2918	Portland Community College	0.88144072%	0.78838678%	(355,335,165)	(45,790,331)	288,043	2,138,751	16,862	16,862	0	2.3	125,236	0
2919	Chemeketa Community College	0.40643273%	0.64209860%	(355,335,165)	(45,790,331)	(729,492)	2,138,751	13,733	13,733	0	2.3	(317,170)	0
2922	Rogue Community College	0.13225898%	0.15491939%	(355,335,165)	(45,790,331)	(70,143)	2,138,751	3,313	3,313	0	2.3	(30,497)	0
2995	Oregon Coast Community College	0.00000000%	0.00460315%	(355,335,165)	(45,790,331)	(14,249)	2,138,751	98	98	0	2.3	(6,195)	0
2996	Columbia Gorge Community College	0.01910983%	0.02894026%	(355,335,165)	(45,790,331)	(30,430)	2,138,751	619	619	0	2.3	(13,230)	0
2997	Tillamook Bay Community College	0.00774041%	0.00000000%	(355,335,165)	(45,790,331)	23,959	2,138,751	0	0	0	2.3	10,417	0
2998	Southwestern Community College	0.05451684%	0.04739635%	(355,335,165)	(45,790,331)	22,041	2,138,751	1,014	1,014	0	2.3	9,583	0
2999	Central Oregon Community College	0.10131725%	0.14587720%	(355,335,165)	(45,790,331)	(137,933)	2,138,751	3,120	3,120	0	2.3	(59,971)	0
3003	Baker School District 5J	0.09848548%	0.11133648%	(355,335,165)	(45,790,331)	(39,780)	2,138,751	2,381	2,381	0	2.3	(17,296)	0
3008	Huntington School District 16J	0.00370100%	0.00597732%	(355,335,165)	(45,790,331)	(7,046)	2,138,751	128	128	0	2.3	(3,063)	0
3016	Burnt River High School	0.00299407%	0.00375032%	(355,335,165)	(45,790,331)	(2,341)	2,138,751	80	80	0	2.3	(1,018)	0
3027	Pine-Eagle School District 61	0.00976561%	0.00901133%	(355,335,165)	(45,790,331)	2,335	2,138,751	193	193	0	2.3	1,015	0
3037	Alesea School	0.01646922%	0.02336784%	(355,335,165)	(45,790,331)	(21,354)	2,138,751	500	500	0	2.3	(9,284)	0
3039	Corvallis School District 509J	0.30300608%	0.36777213%	(355,335,165)	(45,790,331)	(200,480)	2,138,751	7,866	7,866	0	2.3	(87,165)	0
3043	Philomath School District 17J	0.08137766%	0.11145430%	(355,335,165)	(45,790,331)	(93,101)	2,138,751	2,384	2,384	0	2.3	(40,479)	0
3075	West Linn School District	0.42532576%	0.45783591%	(355,335,165)	(45,790,331)	(100,634)	2,138,751	9,792	9,792	0	2.3	(43,754)	0
3116	Colton School District 53	0.02363124%	0.03373792%	(355,335,165)	(45,790,331)	(31,285)	2,138,751	722	722	0	2.3	(13,602)	0
3122	Oregon City School District 62	0.41556747%	0.47333234%	(355,335,165)	(45,790,331)	(178,808)	2,138,751	10,123	10,123	0	2.3	(77,743)	0
3160	Gladstone School District 115	0.10131115%	0.13297387%	(355,335,165)	(45,790,331)	(98,011)	2,138,751	2,844	2,844	0	2.3	(42,613)	0
3179	Clatsop County School District 1C	0.10325215%	0.12239246%	(355,335,165)	(45,790,331)	(59,248)	2,138,751	2,618	2,618	0	2.3	(25,760)	0
3186	Jewell School District 8	0.01129539%	0.01491759%	(355,335,165)	(45,790,331)	(11,213)	2,138,751	319	319	0	2.3	(4,875)	0
3187	Seaside Schools	0.09121079%	0.07577600%	(355,335,165)	(45,790,331)	47,777	2,138,751	1,621	1,621	0	2.3	20,773	0
3195	Warrenton-Hammond School District	0.03012538%	0.03223657%	(355,335,165)	(45,790,331)	(6,536)	2,138,751	689	689	0	2.3	(2,842)	0
3230	Vernonia School District	0.03267976%	0.03221834%	(355,335,165)	(45,790,331)	1,429	2,138,751	689	689	0	2.3	621	0
3241	Coquille School District 8	0.06523546%	0.04540875%	(355,335,165)	(45,790,331)	61,373	2,138,751	971	971	0	2.3	26,684	0
3242	Coos Bay School District 9	0.11836894%	0.13676253%	(355,335,165)	(45,790,331)	(56,937)	2,138,751	2,925	2,925	0	2.3	(24,755)	0
3245	North Bend Public Schools	0.08499893%	0.01686966%	(355,335,165)	(45,790,331)	210,890	2,138,751	361	361	0	2.3	91,691	0
3252	Powers School District	0.01070195%	0.01040233%	(355,335,165)	(45,790,331)	927	2,138,751	222	222	0	2.3	403	0
3257	Myrtle Point School District 41	0.02106710%	0.02412015%	(355,335,165)	(45,790,331)	(9,451)	2,138,751	516	516	0	2.3	(4,109)	0
3264	Bandon School District	0.02313013%	0.02735475%	(355,335,165)	(45,790,331)	(13,078)	2,138,751	585	585	0	2.3	(5,686)	0
3274	Crook County School District	0.13432363%	0.13849485%	(355,335,165)	(45,790,331)	(12,912)	2,138,751	2,962	2,962	0	2.3	(5,614)	0
3275	Port Orford-Langlois School District 2CJ	0.00395522%	0.00470649%	(355,335,165)	(45,790,331)	(2,326)	2,138,751	101	101	0	2.3	(1,011)	0
3283	Brookings-Harbor School District 17C	0.04726452%	0.05114153%	(355,335,165)	(45,790,331)	(12,001)	2,138,751	1,094	1,094	0	2.3	(5,218)	0
3288	Central Curry School District 1	0.02689865%	0.03197287%	(355,335,165)	(45,790,331)	(15,706)	2,138,751	684	684	0	2.3	(6,829)	0
3291	Bend-La Pine Public Schools	0.77324617%	0.88339036%	(355,335,165)	(45,790,331)	(340,945)	2,138,751	18,894	18,894	0	2.3	(148,237)	0
3296	Sisters School District	0.05443874%	0.07233240%	(355,335,165)	(45,790,331)	(55,389)	2,138,751	1,547	1,547	0	2.3	(24,082)	0
3307	Oakland School District	0.02112690%	0.02294330%	(355,335,165)	(45,790,331)	(5,623)	2,138,751	491	491	0	2.3	(2,445)	0
3310	Roseburg Public Schools	0.28395197%	0.30851090%	(355,335,165)	(45,790,331)	(76,021)	2,138,751	6,598	6,598	0	2.3	(33,053)	0
3316	Glide School District 12	0.03403830%	0.03374586%	(355,335,165)	(45,790,331)	905	2,138,751	722	722	0	2.3	393	0
3318	Days Creek School District 15	0.00935805%	0.01014845%	(355,335,165)	(45,790,331)	(2,447)	2,138,751	217	217	0	2.3	(1,064)	0
3319	South Umpqua School District	0.04638635%	0.05671488%	(355,335,165)	(45,790,331)	(31,971)	2,138,751	1,213	1,213	0	2.3	(13,900)	0
3320	Camas Valley School District 21	0.00779393%	0.00758948%	(355,335,165)	(45,790,331)	650	2,138,751	162	162	0	2.3	283	0
3321	North Douglas School District 22	0.01644116%	0.01445049%	(355,335,165)	(45,790,331)	6,162	2,138,751	309	309	0	2.3	2,679	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Proportionate Share	Proportionate Share							
3324	Yoncalla School District 32	0.00975504%	0.01148614%	(355,335,165)	(45,790,331)	(5,358)	2,138,751	246	246	246	0	2.3	(2,330)	0
3325	Elkton School District 34	0.00756958%	0.00922922%	(355,335,165)	(45,790,331)	(5,137)	2,138,751	197	197	197	0	2.3	(2,233)	0
3335	Riddle School District	0.01763090%	0.02533628%	(355,335,165)	(45,790,331)	(23,851)	2,138,751	542	542	542	0	2.3	(10,370)	0
3338	Glendale 77	0.01323436%	0.01286218%	(355,335,165)	(45,790,331)	1,151	2,138,751	275	275	275	0	2.3	500	0
3349	Winston-Dillard Schools	0.05353576%	0.06508191%	(355,335,165)	(45,790,331)	(35,741)	2,138,751	1,392	1,392	1,392	0	2.3	(15,540)	0
3353	Sutherland School District 130	0.05765490%	0.06768577%	(355,335,165)	(45,790,331)	(31,050)	2,138,751	1,448	1,448	1,448	0	2.3	(13,500)	0
3361	Arlington Public Schools	0.02249764%	0.01296925%	(355,335,165)	(45,790,331)	29,495	2,138,751	277	277	277	0	2.3	12,824	0
3364	Condon Admin School District 25J	0.01185223%	0.01715394%	(355,335,165)	(45,790,331)	(16,412)	2,138,751	367	367	367	0	2.3	(7,136)	0
3370	Prairie City School District 4	0.01227077%	0.02166124%	(355,335,165)	(45,790,331)	(29,068)	2,138,751	463	463	463	0	2.3	(12,638)	0
3372	Monument School District 8	0.00581894%	0.00797615%	(355,335,165)	(45,790,331)	(6,677)	2,138,751	171	171	171	0	2.3	(2,903)	0
3375	Dayville School District 16J	0.00145412%	0.00255897%	(355,335,165)	(45,790,331)	(3,420)	2,138,751	55	55	55	0	2.3	(1,487)	0
3376	Long Creek Schools	0.00448806%	0.00724956%	(355,335,165)	(45,790,331)	(8,549)	2,138,751	155	155	155	0	2.3	(3,717)	0
3394	Crane Elementary School	0.00785471%	0.01160490%	(355,335,165)	(45,790,331)	(11,608)	2,138,751	248	248	248	0	2.3	(5,047)	0
3395	Pine Creek School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
3396	Diamond School District 7	0.00056416%	0.00046289%	(355,335,165)	(45,790,331)	314	2,138,751	10	10	10	0	2.3	137	0
3397	Suntex School District	0.00021680%	0.00008790%	(355,335,165)	(45,790,331)	399	2,138,751	2	2	2	0	2.3	173	0
3398	Drewsey School	0.00001098%	0.00000000%	(355,335,165)	(45,790,331)	34	2,138,751	0	0	0	0	2.3	15	0
3399	Frenchglen School District	0.00208824%	0.00237989%	(355,335,165)	(45,790,331)	(902)	2,138,751	51	51	51	0	2.3	(392)	0
3405	Fields-Trout Creek 33	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
3407	Crane Union High School	0.00812113%	0.01243857%	(355,335,165)	(45,790,331)	(13,364)	2,138,751	266	266	266	0	2.3	(5,810)	0
3409	Hood River County School District	0.23774011%	0.26005692%	(355,335,165)	(45,790,331)	(69,080)	2,138,751	5,562	5,562	5,562	0	2.3	(30,035)	0
3414	Phoenix-Talent School District	0.13094396%	0.12379609%	(355,335,165)	(45,790,331)	22,126	2,138,751	2,648	2,648	2,648	0	2.3	9,620	0
3415	Ashland Public Schools	0.12455517%	0.13497551%	(355,335,165)	(45,790,331)	(32,256)	2,138,751	2,887	2,887	2,887	0	2.3	(14,024)	0
3416	Central Point School District 6	0.21541534%	0.22410557%	(355,335,165)	(45,790,331)	(26,900)	2,138,751	4,793	4,793	4,793	0	2.3	(11,696)	0
3417	Eagle Point School District 9	0.16357654%	0.27901378%	(355,335,165)	(45,790,331)	(357,330)	2,138,751	5,967	5,967	5,967	0	2.3	(155,361)	0
3424	Rogue River School District	0.03973399%	0.04064475%	(355,335,165)	(45,790,331)	(2,819)	2,138,751	869	869	869	0	2.3	(1,226)	0
3432	Prospect School District	0.00930680%	0.01147492%	(355,335,165)	(45,790,331)	(6,711)	2,138,751	245	245	245	0	2.3	(2,918)	0
3439	Butte Falls School District	0.01253434%	0.01514529%	(355,335,165)	(45,790,331)	(8,083)	2,138,751	324	324	324	0	2.3	(3,514)	0
3440	Pinehurst School	0.00018588%	0.00015430%	(355,335,165)	(45,790,331)	98	2,138,751	3	3	3	0	2.3	43	0
3445	Culver School District 4	0.06959010%	0.03802640%	(355,335,165)	(45,790,331)	97,704	2,138,751	813	813	813	0	2.3	42,480	0
3446	Ashwood School	0.00000000%	0.00141905%	(355,335,165)	(45,790,331)	(4,392)	2,138,751	30	30	30	0	2.3	(1,910)	0
3447	Madras School District	0.13170458%	0.16136100%	(355,335,165)	(45,790,331)	(91,800)	2,138,751	3,451	3,451	3,451	0	2.3	(39,913)	0
3451	Black Butte School District	0.00033963%	0.00000000%	(355,335,165)	(45,790,331)	1,051	2,138,751	0	0	0	0	2.3	457	0
3454	Grants Pass School District	0.32072117%	0.40153670%	(355,335,165)	(45,790,331)	(250,160)	2,138,751	8,588	8,588	8,588	0	2.3	(108,765)	0
3456	Klamath County School District	0.34961654%	0.28194213%	(355,335,165)	(45,790,331)	209,483	2,138,751	6,030	6,030	6,030	0	2.3	91,080	0
3457	Klamath Falls City Schools	0.14704793%	0.16719338%	(355,335,165)	(45,790,331)	(62,359)	2,138,751	3,576	3,576	3,576	0	2.3	(27,113)	0
3461	Lake County School District 7	0.03769008%	0.04271652%	(355,335,165)	(45,790,331)	(15,560)	2,138,751	914	914	914	0	2.3	(6,765)	0
3462	Paisley School District	0.00520149%	0.00650426%	(355,335,165)	(45,790,331)	(4,032)	2,138,751	139	139	139	0	2.3	(1,753)	0
3463	North Lake School District 14	0.01504073%	0.01950017%	(355,335,165)	(45,790,331)	(13,804)	2,138,751	417	417	417	0	2.3	(6,002)	0
3464	Plush School District	0.00166075%	0.00256037%	(355,335,165)	(45,790,331)	(2,785)	2,138,751	55	55	55	0	2.3	(1,211)	0
3465	Adel School District 21	0.00135122%	0.00196236%	(355,335,165)	(45,790,331)	(1,892)	2,138,751	42	42	42	0	2.3	(823)	0
3470	Pleasant Hill School District	0.02396884%	0.03267281%	(355,335,165)	(45,790,331)	(26,942)	2,138,751	699	699	699	0	2.3	(11,714)	0
3473	Eugene School District 4J	0.82854599%	0.96140225%	(355,335,165)	(45,790,331)	(411,249)	2,138,751	20,562	20,562	20,562	0	2.3	(178,804)	0
3487	Springfield School District 19	0.48990595%	0.55190951%	(355,335,165)	(45,790,331)	(191,928)	2,138,751	11,804	11,804	11,804	0	2.3	(83,447)	0
3494	Fern Ridge School District	0.06400464%	0.06339494%	(355,335,165)	(45,790,331)	1,887	2,138,751	1,356	1,356	1,356	0	2.3	820	0
3498	Mapleton School District	0.01064581%	0.00862606%	(355,335,165)	(45,790,331)	6,252	2,138,751	184	184	184	0	2.3	2,718	0
3502	Creswell School District 40	0.06224749%	0.06849512%	(355,335,165)	(45,790,331)	(19,339)	2,138,751	1,465	1,465	1,465	0	2.3	(8,408)	0
3506	South Lane School District	0.10661474%	0.10538441%	(355,335,165)	(45,790,331)	3,808	2,138,751	2,254	2,254	2,254	0	2.3	1,656	0
3510	Bethel School District	0.23518126%	0.22418692%	(355,335,165)	(45,790,331)	34,033	2,138,751	4,795	4,795	4,795	0	2.3	14,797	0
3517	Crow-Applegate-Lorane District 66	0.00953458%	0.01325119%	(355,335,165)	(45,790,331)	(11,504)	2,138,751	283	283	283	0	2.3	(5,002)	0
3519	McKenzie School District	0.00733163%	0.00606148%	(355,335,165)	(45,790,331)	3,931	2,138,751	130	130	130	0	2.3	1,709	0
3520	Junction City School District 69	0.07224657%	0.08103234%	(355,335,165)	(45,790,331)	(27,196)	2,138,751	1,733	1,733	1,733	0	2.3	(11,824)	0
3522	Lowell School District	0.01046644%	0.00831747%	(355,335,165)	(45,790,331)	6,652	2,138,751	178	178	178	0	2.3	2,892	0
3524	Oakridge School District	0.02847480%	0.02409257%	(355,335,165)	(45,790,331)	13,565	2,138,751	515	515	515	0	2.3	5,898	0
3527	Marcola School District 79	0.01542958%	0.01802033%	(355,335,165)	(45,790,331)	(8,020)	2,138,751	385	385	385	0	2.3	(3,487)	0
3533	Triangle Lake Schools	0.01542348%	0.04162009%	(355,335,165)	(45,790,331)	(81,091)	2,138,751	890	890	890	0	2.3	(35,257)	0
3537	Siustlaw School District 97J	0.05822882%	0.07418535%	(355,335,165)	(45,790,331)	(49,393)	2,138,751	1,587	1,587	1,587	0	2.3	(21,475)	0
3579	Lincoln County School District	0.13259821%	0.13746014%	(355,335,165)	(45,790,331)	(15,049)	2,138,751	2,940	2,940	2,940	0	2.3	(6,543)	0
3615	Central Linn School District 552C	0.01682065%	0.02985855%	(355,335,165)	(45,790,331)	(40,358)	2,138,751	639	639	639	0	2.3	(17,547)	0
3618	Sweet Home School District 55	0.09266817%	0.09359855%	(355,335,165)	(45,790,331)	(2,880)	2,138,751	2,002	2,002	2,002	0	2.3	(1,252)	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Proportionate Share	Proportionate Share							
3647	Scio School District 95C	0.02712236%	0.02494680%	(355,335,165)	(45,790,331)	6,735	2,138,751	534	534	534	0	2.3	2,928	0
3665	Santiam Canyon School District	0.02462249%	0.02674318%	(355,335,165)	(45,790,331)	(6,565)	2,138,751	572	572	572	0	2.3	(2,854)	0
3684	Ontario School District 8C	0.09817553%	0.10067278%	(355,335,165)	(45,790,331)	(7,730)	2,138,751	2,153	2,153	2,153	0	2.3	(3,361)	0
3687	Juntura Grade School	0.0000244%	0.0000000%	(355,335,165)	(45,790,331)	8	2,138,751	0	0	0	0	2.3	3	0
3694	Nyssa School District 26	0.04708148%	0.06146157%	(355,335,165)	(45,790,331)	(44,513)	2,138,751	1,315	1,315	1,315	0	2.3	(19,353)	0
3696	Annex Elementary School	0.00661982%	0.01094190%	(355,335,165)	(45,790,331)	(13,379)	2,138,751	234	234	234	0	2.3	(5,817)	0
3707	Adrian School District 61	0.02013443%	0.01956142%	(355,335,165)	(45,790,331)	1,774	2,138,751	418	418	418	0	2.3	771	0
3709	Harper School District 66	0.00684435%	0.01502279%	(355,335,165)	(45,790,331)	(25,317)	2,138,751	321	321	321	0	2.3	(11,007)	0
3712	W W Jones School	0.00014480%	0.0000000%	(355,335,165)	(45,790,331)	449	2,138,751	0	0	0	0	2.3	195	0
3729	Jefferson School District 14Cj	0.03929023%	0.03199812%	(355,335,165)	(45,790,331)	22,572	2,138,751	684	684	684	0	2.3	9,814	0
3730	North Marion School District 15	0.11877406%	0.11096991%	(355,335,165)	(45,790,331)	24,157	2,138,751	2,373	2,373	2,373	0	2.3	10,503	0
3735	Salem-Keizer Public Schools	1.88676954%	2.21328993%	(355,335,165)	(45,790,331)	(1,010,727)	2,138,751	47,337	47,337	47,337	0	2.3	(439,447)	0
3750	St Paul School District	0.01307044%	0.01494985%	(355,335,165)	(45,790,331)	(5,817)	2,138,751	320	320	320	0	2.3	(2,529)	0
3780	Mt Angel School District 91	0.03728699%	0.04326310%	(355,335,165)	(45,790,331)	(18,498)	2,138,751	925	925	925	0	2.3	(8,043)	0
3786	Woodburn School District	0.29711759%	0.35964963%	(355,335,165)	(45,790,331)	(193,565)	2,138,751	7,692	7,692	7,692	0	2.3	(84,159)	0
3809	Morrow County Schools	0.12272033%	0.14978415%	(355,335,165)	(45,790,331)	(83,774)	2,138,751	3,204	3,204	3,204	0	2.3	(36,423)	0
3818	Portland Public Schools	5.10873642%	2.92825675%	(355,335,165)	(45,790,331)	6,749,563	2,138,751	62,628	62,628	62,628	0	2.3	2,934,593	0
3820	Parkrose School District	0.10564831%	0.16460495%	(355,335,165)	(45,790,331)	(182,497)	2,138,751	3,520	3,520	3,520	0	2.3	(79,347)	0
3824	Reynolds School District	0.49757599%	0.74753724%	(355,335,165)	(45,790,331)	(773,741)	2,138,751	15,988	15,988	15,988	0	2.3	(336,409)	0
3842	Corbett School District 39	0.02804608%	0.03116913%	(355,335,165)	(45,790,331)	(9,667)	2,138,751	667	667	667	0	2.3	(4,203)	0
3843	David Douglas School District	0.62191112%	0.72831013%	(355,335,165)	(45,790,331)	(329,352)	2,138,751	15,577	15,577	15,577	0	2.3	(143,197)	0
3847	Riverdale School	0.03864594%	0.04405515%	(355,335,165)	(45,790,331)	(6,744)	2,138,751	942	942	942	0	2.3	(7,280)	0
3850	Dallas School District	0.14793382%	0.15035832%	(355,335,165)	(45,790,331)	(7,500)	2,138,751	3,216	3,216	3,216	0	2.3	(3,263)	0
3859	Central School District 13J	0.13929409%	0.17479875%	(355,335,165)	(45,790,331)	(109,903)	2,138,751	3,739	3,739	3,739	0	2.3	(47,784)	0
3865	Perrydale School District 21	0.01616782%	0.01579988%	(355,335,165)	(45,790,331)	1,138	2,138,751	338	338	338	0	2.3	495	0
3887	Falls City School District	0.00965620%	0.01084091%	(355,335,165)	(45,790,331)	(3,668)	2,138,751	232	232	232	0	2.3	(1,595)	0
3902	Tillamook Public Schools	0.06851303%	0.06844930%	(355,335,165)	(45,790,331)	197	2,138,751	1,464	1,464	1,464	0	2.3	86	0
3920	Neah-Kah-Nie School District	0.05890971%	0.06762826%	(355,335,165)	(45,790,331)	(26,988)	2,138,751	1,446	1,446	1,446	0	2.3	(11,734)	0
3927	Echo School District	0.02319480%	0.01401566%	(355,335,165)	(45,790,331)	28,413	2,138,751	300	300	300	0	2.3	12,353	0
3928	Umatilla School District 6R	0.05287113%	0.04713732%	(355,335,165)	(45,790,331)	17,749	2,138,751	1,008	1,008	1,008	0	2.3	7,717	0
3931	Pendleton School District 16R	0.20173112%	0.21478377%	(355,335,165)	(45,790,331)	(40,404)	2,138,751	4,594	4,594	4,594	0	2.3	(17,567)	0
3935	Athena-Weston School District 29Rj	0.04913515%	0.04415521%	(355,335,165)	(45,790,331)	15,415	2,138,751	944	944	944	0	2.3	6,702	0
3942	Stanfield School District	0.02001891%	0.02372600%	(355,335,165)	(45,790,331)	(11,475)	2,138,751	507	507	507	0	2.3	(4,989)	0
3944	Ukiah School	0.00519376%	0.00666838%	(355,335,165)	(45,790,331)	(4,565)	2,138,751	143	143	143	0	2.3	(1,985)	0
3957	Helix School District	0.00760863%	0.01538889%	(355,335,165)	(45,790,331)	(24,083)	2,138,751	329	329	329	0	2.3	(10,471)	0
3958	Pilot Rock School District 2R	0.01325470%	0.01626791%	(355,335,165)	(45,790,331)	(9,327)	2,138,751	348	348	348	0	2.3	(4,055)	0
3965	La Grande Public Schools	0.08319094%	0.09416431%	(355,335,165)	(45,790,331)	(33,967)	2,138,751	2,014	2,014	2,014	0	2.3	(14,768)	0
3966	Union County School District	0.01991804%	0.03120653%	(355,335,165)	(45,790,331)	(34,943)	2,138,751	667	667	667	0	2.3	(15,193)	0
3967	North Powder School District	0.01980647%	0.01994201%	(355,335,165)	(45,790,331)	(1,038)	2,138,751	427	427	427	0	2.3	(451)	0
3969	Imbler School District	0.02526271%	0.02128672%	(355,335,165)	(45,790,331)	12,308	2,138,751	455	455	455	0	2.3	5,351	0
3970	Cove School District	0.01372490%	0.01173115%	(355,335,165)	(45,790,331)	6,171	2,138,751	251	251	251	0	2.3	2,683	0
3973	Elgin School District 23	0.01318555%	0.01920981%	(355,335,165)	(45,790,331)	(18,648)	2,138,751	411	411	411	0	2.3	(8,108)	0
3986	Joseph School District 6	0.01714687%	0.01716890%	(355,335,165)	(45,790,331)	(68)	2,138,751	367	367	367	0	2.3	(30)	0
3990	Wallowa School	0.00569366%	0.01102559%	(355,335,165)	(45,790,331)	(16,504)	2,138,751	236	236	236	0	2.3	(7,176)	0
3993	Enterprise School District 21	0.01805554%	0.01689912%	(355,335,165)	(45,790,331)	3,579	2,138,751	361	361	361	0	2.3	1,556	0
4003	Troy School District 54	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	0	2.3	0	0
4012	Dufur Schools	0.01957312%	0.02360490%	(355,335,165)	(45,790,331)	(12,480)	2,138,751	505	505	505	0	2.3	(5,426)	0
4034	Gaston Public Schools	0.02032764%	0.02304149%	(355,335,165)	(45,790,331)	(8,401)	2,138,751	493	493	493	0	2.3	(3,653)	0
4035	Banks School District	0.04642214%	0.05282569%	(355,335,165)	(45,790,331)	(19,822)	2,138,751	1,130	1,130	1,130	0	2.3	(8,618)	0
4062	Beaverton School District	2.20447752%	2.79859930%	(355,335,165)	(45,790,331)	(1,839,074)	2,138,751	59,855	59,855	59,855	0	2.3	(799,597)	0
4109	Spray School District 1	0.01321646%	0.00362408%	(355,335,165)	(45,790,331)	29,693	2,138,751	78	78	78	0	2.3	12,910	0
4114	Fossil School District 21J	0.01172939%	0.01387071%	(355,335,165)	(45,790,331)	(6,629)	2,138,751	297	297	297	0	2.3	(2,882)	0
4135	Newberg School District 29Jt	0.22740302%	0.26213851%	(355,335,165)	(45,790,331)	(107,521)	2,138,751	5,606	5,606	5,606	0	2.3	(46,748)	0
4142	McMinnville Schools	0.29761219%	0.31569454%	(355,335,165)	(45,790,331)	(55,973)	2,138,751	6,752	6,752	6,752	0	2.3	(24,336)	0
4144	Sheridan School District 48J	0.02730011%	0.03069221%	(355,335,165)	(45,790,331)	(10,499)	2,138,751	656	656	656	0	2.3	(4,565)	0
4166	Yamhill-Carlton School District 1	0.04050722%	0.03919063%	(355,335,165)	(45,790,331)	4,075	2,138,751	838	838	838	0	2.3	1,772	0
4219	Grant County Education Service District	0.00621796%	0.00728556%	(355,335,165)	(45,790,331)	(3,305)	2,138,751	156	156	156	0	2.3	(1,437)	0
4220	Jefferson County Education Service District	0.00743983%	0.01473056%	(355,335,165)	(45,790,331)	(22,569)	2,138,751	315	315	315	0	2.3	(9,813)	0
4223	InterMountain Education Service District	0.0864248%	0.10621667%	(355,335,165)	(45,790,331)	(61,210)	2,138,751	2,272	2,272	2,272	0	2.3	(26,613)	0
4224	Wallowa County Region 18	0.01227037%	0.00955745%	(355,335,165)	(45,790,331)	8,397	2,138,751	204	204	204	0	2.3	3,651	0

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Proportionate Share	Proportionate Share							
4226	North Central Education Service District	0.00849066%	0.00398784%	(355,335,165)	(45,790,331)	13,939	2,138,751	85	85	0	2.3	6,060	0	
4232	South Coast Education Service District Region 7	0.04485332%	0.05196117%	(355,335,165)	(45,790,331)	(22,003)	2,138,751	1,111	1,111	0	2.3	(9,567)	0	
4237	Douglas Education Service District	0.06194324%	0.05470109%	(355,335,165)	(45,790,331)	22,417	2,138,751	1,170	1,170	0	2.3	9,747	0	
4238	Multnomah Education Service District	0.16572335%	0.20200528%	(355,335,165)	(45,790,331)	(112,308)	2,138,751	4,320	4,320	0	2.3	(48,830)	0	
4252	High Desert Education Service District	0.13656441%	0.16171775%	(355,335,165)	(45,790,331)	(77,861)	2,138,751	3,459	3,459	0	2.3	(33,853)	0	
4254	Willamette Education Service District	0.17115466%	0.23720153%	(355,335,165)	(45,790,331)	(204,445)	2,138,751	5,073	5,073	0	2.3	(88,889)	0	
4258	Hermiston School District 8R	0.21368056%	0.25668860%	(355,335,165)	(45,790,331)	(133,130)	2,138,751	5,490	5,490	0	2.3	(57,883)	0	
4259	Clackamas Education Service District	0.12835542%	0.18422622%	(355,335,165)	(45,790,331)	(172,945)	2,138,751	3,940	3,940	0	2.3	(75,193)	0	
4260	Greater Albany School District 8J	0.37153904%	0.43531669%	(355,335,165)	(45,790,331)	(197,420)	2,138,751	9,310	9,310	0	2.3	(85,835)	0	
4268	Lake Oswego School District	0.32676056%	0.44515140%	(355,335,165)	(45,790,331)	(366,473)	2,138,751	9,521	9,521	0	2.3	(159,336)	0	
4270	Silver Falls School District	0.19008878%	0.24732052%	(355,335,165)	(45,790,331)	(177,157)	2,138,751	5,290	5,290	0	2.3	(77,025)	0	
4271	Malheur Education Service District Region 14	0.01930955%	0.02342395%	(355,335,165)	(45,790,331)	(12,736)	2,138,751	501	501	0	2.3	(5,537)	0	
4272	Linn-Benton-Lincoln Education Service District	0.11140338%	0.16328175%	(355,335,165)	(45,790,331)	(160,586)	2,138,751	3,492	3,492	0	2.3	(69,820)	0	
4273	Double O School District	0.00055643%	0.00051572%	(355,335,165)	(45,790,331)	126	2,138,751	11	11	0	2.3	55	0	
4276	Lane County Education Service District	0.07792599%	0.10444040%	(355,335,165)	(45,790,331)	(82,074)	2,138,751	2,234	2,234	0	2.3	(35,684)	0	
4277	Mitchell School	0.00545937%	0.00551256%	(355,335,165)	(45,790,331)	(164)	2,138,751	118	118	0	2.3	(71)	0	
4279	St Helens School District 502	0.17002553%	0.20617501%	(355,335,165)	(45,790,331)	(111,899)	2,138,751	4,410	4,410	0	2.3	(48,652)	0	
4280	Northwest Regional Education Service District	0.29406535%	0.24168873%	(355,335,165)	(45,790,331)	162,129	2,138,751	5,169	5,169	0	2.3	70,491	0	
4286	Southern Oregon Education Service District	0.110221161%	0.15602751%	(355,335,165)	(45,790,331)	(141,821)	2,138,751	3,337	3,337	0	2.3	(61,661)	0	
4288	Medford School District 549C	0.47147091%	0.52773044%	(355,335,165)	(45,790,331)	(174,148)	2,138,751	11,287	11,287	0	2.3	(75,717)	0	
4291	Dayton Public Schools	0.05790301%	0.05463329%	(355,335,165)	(45,790,331)	10,121	2,138,751	1,168	1,168	0	2.3	4,400	0	
4293	Lake County Education Service District	0.00906316%	0.00986323%	(355,335,165)	(45,790,331)	(2,476)	2,138,751	211	211	0	2.3	(1,077)	0	
4294	Harney Education Service District Region XVII	0.00924253%	0.01243249%	(355,335,165)	(45,790,331)	(9,875)	2,138,751	266	266	0	2.3	(4,293)	0	
4295	Wasco County Education Service District	0.01886090%	0.02593944%	(355,335,165)	(45,790,331)	(21,912)	2,138,751	555	555	0	2.3	(9,527)	0	
4306	Amity School District	0.04591940%	0.03720022%	(355,335,165)	(45,790,331)	26,990	2,138,751	796	796	0	2.3	11,735	0	
4309	Scappoose School District	0.06576179%	0.09002731%	(355,335,165)	(45,790,331)	(75,113)	2,138,751	1,925	1,925	0	2.3	(32,658)	0	
4311	Redmond School District 2J	0.33716965%	0.39183617%	(355,335,165)	(45,790,331)	(169,217)	2,138,751	8,380	8,380	0	2.3	(73,573)	0	
4312	Reedsport School District	0.02291455%	0.02430577%	(355,335,165)	(45,790,331)	(4,306)	2,138,751	520	520	0	2.3	(1,872)	0	
4313	Forest Grove School District	0.28797145%	0.31124895%	(355,335,165)	(45,790,331)	(72,055)	2,138,751	6,657	6,657	0	2.3	(31,328)	0	
4314	Willamina School District 30J	0.03281358%	0.04650892%	(355,335,165)	(45,790,331)	(42,393)	2,138,751	995	995	0	2.3	(18,432)	0	
4315	John Day School District	0.03754487%	0.02716773%	(355,335,165)	(45,790,331)	32,123	2,138,751	581	581	0	2.3	13,967	0	
4316	Tigard-Tualatin School District 23J	0.64562086%	0.80795334%	(355,335,165)	(45,790,331)	(502,491)	2,138,751	17,280	17,280	0	2.3	(218,474)	0	
4317	Sherwood School District 88J	0.23223681%	0.24669398%	(355,335,165)	(45,790,331)	(44,751)	2,138,751	5,276	5,276	0	2.3	(19,457)	0	
4320	Rainier School District 13	0.02722689%	0.03359998%	(355,335,165)	(45,790,331)	(19,727)	2,138,751	719	719	0	2.3	(8,577)	0	
4321	North Clackamas School District 12	1.00574289%	1.20507017%	(355,335,165)	(45,790,331)	(617,008)	2,138,751	25,773	25,773	0	2.3	(268,264)	0	
4323	Estacada School District 108	0.06612095%	0.08366191%	(355,335,165)	(45,790,331)	(54,297)	2,138,751	1,789	1,789	0	2.3	(23,607)	0	
4324	Centennial School District 28	0.32290012%	0.35058219%	(355,335,165)	(45,790,331)	(85,688)	2,138,751	7,498	7,498	0	2.3	(37,256)	0	
4326	Harney County School District 3	0.02990574%	0.04800045%	(355,335,165)	(45,790,331)	(56,011)	2,138,751	1,027	1,027	0	2.3	(24,353)	0	
4327	Jordan Valley School District 3	0.00403494%	0.00288346%	(355,335,165)	(45,790,331)	3,565	2,138,751	62	62	0	2.3	1,550	0	
4329	Gervais School District 1	0.05677835%	0.05591348%	(355,335,165)	(45,790,331)	2,677	2,138,751	1,196	1,196	0	2.3	1,164	0	
4330	Vale School District 84	0.04603817%	0.04840769%	(355,335,165)	(45,790,331)	(7,335)	2,138,751	1,035	1,035	0	2.3	(3,189)	0	
4331	Molalla River School District	0.11859143%	0.14039409%	(355,335,165)	(45,790,331)	(67,490)	2,138,751	3,003	3,003	0	2.3	(29,343)	0	
4332	Gresham-Barlow School District 10	0.54622996%	0.72154263%	(355,335,165)	(45,790,331)	(542,672)	2,138,751	15,432	15,432	0	2.3	(235,944)	0	
4333	Canby School District	0.25400312%	0.29589560%	(355,335,165)	(45,790,331)	(129,677)	2,138,751	6,328	6,328	0	2.3	(56,381)	0	
4334	Cascade School District 5	0.12351390%	0.15576661%	(355,335,165)	(45,790,331)	(99,836)	2,138,751	3,331	3,331	0	2.3	(43,407)	0	
4335	Milton-Freewater Unified School District 7	0.06607702%	0.07627910%	(355,335,165)	(45,790,331)	(31,581)	2,138,751	1,631	1,631	0	2.3	(13,731)	0	
4336	Nestucca Valley School District 101	0.03977995%	0.04508613%	(355,335,165)	(45,790,331)	(16,426)	2,138,751	964	964	0	2.3	(7,142)	0	
4337	Sherman County School District	0.01381641%	0.01133512%	(355,335,165)	(45,790,331)	7,681	2,138,751	242	242	0	2.3	3,340	0	
4338	Three Rivers U J School District	0.19453655%	0.23796693%	(355,335,165)	(45,790,331)	(134,384)	2,138,751	5,090	5,090	0	2.3	(58,428)	0	
4339	Lebanon Community School District	0.15183047%	0.20424491%	(355,335,165)	(45,790,331)	(162,246)	2,138,751	4,368	4,368	0	2.3	(70,542)	0	
4340	Monroe School District 1J	0.01206618%	0.01458889%	(355,335,165)	(45,790,331)	(7,809)	2,138,751	312	312	0	2.3	(3,395)	0	
4341	Hillsboro School District 1J	0.89103956%	1.06660477%	(355,335,165)	(45,790,331)	(543,454)	2,138,751	22,812	22,812	0	2.3	(236,284)	0	
4342	North Santiam School District 29J	0.08285293%	0.07030412%	(355,335,165)	(45,790,331)	38,844	2,138,751	1,504	1,504	0	2.3	16,889	0	
4343	Harrisburg School District 7	0.02975931%	0.03072447%	(355,335,165)	(45,790,331)	(2,988)	2,138,751	657	657	0	2.3	(1,299)	0	
4344	South Wasco County School District 1	0.00810649%	0.02565189%	(355,335,165)	(45,790,331)	(54,311)	2,138,751	549	549	0	2.3	(23,613)	0	
4345	Oregon Trail School District 46	0.16424198%	0.19273819%	(355,335,165)	(45,790,331)	(88,209)	2,138,751	4,122	4,122	0	2.3	(38,352)	0	
4346	Knappa School District 4	0.01651681%	0.00875745%	(355,335,165)	(45,790,331)	24,019	2,138,751	187	187	0	2.3	10,443	0	
4347	Clatskanie School District 6J	0.01912407%	0.02799718%	(355,335,165)	(45,790,331)	(27,466)	2,138,751	599	599	0	2.3	(11,942)	0	
4348	Lourdes Charter School	0.00116818%	0.00147984%	(355,335,165)	(45,790,331)	(965)	2,138,751	32	32	0	2.3	(420)	0	
4350	Ridgeline Montessori	0.00435790%	0.00543027%	(355,335,165)	(45,790,331)	(3,320)	2,138,751	116	116	0	2.3	(1,443)	0	

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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		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
						Outflow/(Inflow) Due to Change in Proportionate Share	Change in							
4351	The Village School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4352	Armadillo Technical Institute	0.00089566%	0.00000000%	(355,335,165)	(45,790,331)	2,773	2,138,751	0	0	0	2.3	1,206	0	
4354	Opal Charter School	0.00049989%	0.00000000%	(355,335,165)	(45,790,331)	1,547	2,138,751	0	0	0	2.3	673	0	
4355	Three Rivers Charter School	0.00000000%	0.00026745%	(355,335,165)	(45,790,331)	(827)	2,138,751	6	6	0	2.3	(360)	0	
4360	Luckiamute Valley Charter School	0.00049253%	0.00802758%	(355,335,165)	(45,790,331)	(9,602)	2,138,751	172	172	0	2.3	(4,175)	0	
4362	Kings Valley Charter School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4363	Multisensory Learning Academy	0.00712297%	0.00741461%	(355,335,165)	(45,790,331)	(902)	2,138,751	159	159	0	2.3	(392)	0	
4365	Mitch Charter School	0.00547727%	0.00067937%	(355,335,165)	(45,790,331)	14,852	2,138,751	15	15	0	2.3	6,457	0	
4366	Sand Ridge Charter School	0.00194426%	0.00202174%	(355,335,165)	(45,790,331)	(239)	2,138,751	43	43	0	2.3	(104)	0	
4367	Arthur Academy Charter School	0.00201706%	0.00607551%	(355,335,165)	(45,790,331)	(12,563)	2,138,751	130	130	0	2.3	(5,462)	0	
4369	Trillium Charter School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4370	Howard Street Charter School, Inc.	0.00311732%	0.00411175%	(355,335,165)	(45,790,331)	(3,079)	2,138,751	88	88	0	2.3	(1,339)	0	
4371	The Lighthouse School	0.00234572%	0.00357452%	(355,335,165)	(45,790,331)	(3,803)	2,138,751	76	76	0	2.3	(1,653)	0	
4373	Sheridan Japanese School Foundation	0.00081146%	0.00000000%	(355,335,165)	(45,790,331)	2,512	2,138,751	0	0	0	2.3	1,092	0	
4374	Ione School District	0.01513997%	0.01850893%	(355,335,165)	(45,790,331)	(0,1850893)	2,138,751	396	396	0	2.3	(4,534)	0	
4375	Eddyville Charter School	0.00561394%	0.00715745%	(355,335,165)	(45,790,331)	(4,778)	2,138,751	153	153	0	2.3	(2,077)	0	
4376	Four Rivers Community School	0.00538372%	0.00918246%	(355,335,165)	(45,790,331)	(11,759)	2,138,751	196	196	0	2.3	(5,113)	0	
4378	Mosier Community School	0.00348949%	0.00310134%	(355,335,165)	(45,790,331)	1,201	2,138,751	66	66	0	2.3	522	0	
4379	Siletz Valley School	0.00772821%	0.00125634%	(355,335,165)	(45,790,331)	20,033	2,138,751	27	27	0	2.3	8,710	0	
4380	The Emerson School	0.00117265%	0.00187446%	(355,335,165)	(45,790,331)	(2,173)	2,138,751	40	40	0	2.3	(945)	0	
4381	North Wasco County School District 21	0.10430238%	0.14054979%	(355,335,165)	(45,790,331)	(112,202)	2,138,751	3,006	3,006	0	2.3	(48,783)	0	
4382	Self Enhancement Inc	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4383	City View Charter School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4386	Nixyaawii Community School	0.00359362%	0.00515114%	(355,335,165)	(45,790,331)	(4,820)	2,138,751	110	110	0	2.3	(2,096)	0	
4388	West Lane Tech	0.00309454%	0.00416037%	(355,335,165)	(45,790,331)	(3,299)	2,138,751	89	89	0	2.3	(1,434)	0	
4390	Oregon Connections Academy	0.04279395%	0.05936409%	(355,335,165)	(45,790,331)	(51,292)	2,138,751	1,270	1,270	0	2.3	(22,301)	0	
4392	Eagleridge High School	0.00342644%	0.00091596%	(355,335,165)	(45,790,331)	7,772	2,138,751	20	20	0	2.3	3,379	0	
4393	Cascade Heights Public Charter School	0.00236605%	0.00387750%	(355,335,165)	(45,790,331)	(4,679)	2,138,751	83	83	0	2.3	(2,034)	0	
4396	Sweet Home Charter School	0.00136952%	0.00067610%	(355,335,165)	(45,790,331)	2,146	2,138,751	14	14	0	2.3	933	0	
4397	Springwater Environmental Sciences School	0.00590191%	0.00922033%	(355,335,165)	(45,790,331)	(10,272)	2,138,751	197	197	0	2.3	(4,466)	0	
4400	Phoenix School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4401	Ballston Community School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4402	Sage Community School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4403	Portland Village School	0.00474553%	0.00130824%	(355,335,165)	(45,790,331)	10,640	2,138,751	28	28	0	2.3	4,626	0	
4404	Alliance Charter Academy	0.00667229%	0.00699427%	(355,335,165)	(45,790,331)	(997)	2,138,751	150	150	0	2.3	(433)	0	
4405	Forest Grove Community School	0.00148788%	0.00176645%	(355,335,165)	(45,790,331)	(863)	2,138,751	38	38	0	2.3	(375)	0	
4407	Madrone Trail Public Charter School	0.00081512%	0.00275815%	(355,335,165)	(45,790,331)	(6,014)	2,138,751	59	59	0	2.3	(2,615)	0	
4408	Muddy Creek Charter School	0.00069798%	0.00092390%	(355,335,165)	(45,790,331)	(699)	2,138,751	20	20	0	2.3	(304)	0	
4409	Southwest Charter School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4410	Ace Academy	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4411	Sherwood Charter School	0.00348908%	0.00455687%	(355,335,165)	(45,790,331)	(3,305)	2,138,751	97	97	0	2.3	(1,437)	0	
4412	Estacada Web Academy	0.10076204%	0.02917637%	(355,335,165)	(45,790,331)	221,590	2,138,751	624	624	0	2.3	96,343	0	
4413	Marcola Early College Academy	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4414	Marcola Web Academy	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4418	Lewis And Clark Montessori Charter School	0.00267762%	0.00391256%	(355,335,165)	(45,790,331)	(3,822)	2,138,751	84	84	0	2.3	(1,662)	0	
4419	Silvies River Web Academy	0.00482606%	0.00633360%	(355,335,165)	(45,790,331)	(4,667)	2,138,751	135	135	0	2.3	(2,029)	0	
4420	Oregon Virtual Academy	0.01497361%	0.01640350%	(355,335,165)	(45,790,331)	(4,426)	2,138,751	351	351	0	2.3	(1,924)	0	
4422	Redmond Proficiency Academy	0.01613976%	0.01718620%	(355,335,165)	(45,790,331)	(3,239)	2,138,751	368	368	0	2.3	(1,408)	0	
4423	Molalla River Academy	0.00393773%	0.00490847%	(355,335,165)	(45,790,331)	(3,004)	2,138,751	105	105	0	2.3	(1,306)	0	
4424	The Ivy School	0.00000000%	0.00002057%	(355,335,165)	(45,790,331)	(64)	2,138,751	0	0	0	2.3	(28)	0	
4429	Clackamas Web Academy	0.00021680%	0.00068217%	(355,335,165)	(45,790,331)	(1,441)	2,138,751	15	15	0	2.3	(627)	0	
4430	Clackamas Charter Alliance 2	0.00025666%	0.00033711%	(355,335,165)	(45,790,331)	(249)	2,138,751	7	7	0	2.3	(108)	0	
4432	Renaissance Public Academy	0.00063615%	0.00000000%	(355,335,165)	(45,790,331)	1,969	2,138,751	0	0	0	2.3	856	0	
4433	Powell Butte Community Charter School	0.00046695%	0.00453863%	(355,335,165)	(45,790,331)	(12,603)	2,138,751	97	97	0	2.3	(5,480)	0	
4434	Logos Public Charter School	0.00226965%	0.00459240%	(355,335,165)	(45,790,331)	(7,191)	2,138,751	98	98	0	2.3	(3,127)	0	
4435	Sunny Wolf Charter School	0.00126092%	0.00049938%	(355,335,165)	(45,790,331)	2,357	2,138,751	11	11	0	2.3	1,025	0	
4436	Academy Of Arts & Academics	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0	
4437	Center for Advance Learning	0.00602678%	0.00590111%	(355,335,165)	(45,790,331)	389	2,138,751	126	126	0	2.3	169	0	
4440	Sheridan Allprep Academy	0.00272887%	0.00955838%	(355,335,165)	(45,790,331)	(21,141)	2,138,751	204	204	0	2.3	(9,192)	0	
4441	Baker Web Academy	0.04694156%	0.06000465%	(355,335,165)	(45,790,331)	(40,436)	2,138,751	1,283	1,283	0	2.3	(17,581)	0	

Exhibit E

RHIA Deferred Outflows/(Inflows) for Employer-Specific Adjustments
June 30, 2023 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
4443	Knova Learning Oreogn	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4444	Bennett Pearson Academy, Inc.	0.00525884%	0.00645610%	(355,335,165)	(45,790,331)	(3,705)	2,138,751	138	138	0	2.3	(1,611)	0
4446	Coburg Community Charter School	0.00033394%	0.00037639%	(355,335,165)	(45,790,331)	(131)	2,138,751	8	8	0	2.3	(57)	0
4447	Arco Iris Spanish Immersion Charter School	0.00604224%	0.00633641%	(355,335,165)	(45,790,331)	(910)	2,138,751	136	136	0	2.3	(396)	0
4448	Gresham Barlow Web Academy	0.00530115%	0.00774003%	(355,335,165)	(45,790,331)	(7,549)	2,138,751	166	166	0	2.3	(3,282)	0
4449	Mosier Middle School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4450	Sauvie Island Academy	0.00624399%	0.00620830%	(355,335,165)	(45,790,331)	111	2,138,751	133	133	0	2.3	48	0
4451	River's Edge Academy Charter School	0.00349722%	0.00351140%	(355,335,165)	(45,790,331)	(43)	2,138,751	75	75	0	2.3	(19)	0
4452	South Columbia Family School	0.00123163%	0.00214752%	(355,335,165)	(45,790,331)	(2,834)	2,138,751	46	46	0	2.3	(1,232)	0
4453	Woodland Educational Initiative	0.00007810%	0.00000000%	(355,335,165)	(45,790,331)	242	2,138,751	0	0	0	2.3	105	0
4454	Le Monde Immersion Charter School	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4455	Hope Chinese Charter School	0.00341709%	0.00518854%	(355,335,165)	(45,790,331)	(5,484)	2,138,751	111	111	0	2.3	(2,384)	0
4456	Insight School of Oregon Charter	0.00956305%	0.00711724%	(355,335,165)	(45,790,331)	7,571	2,138,751	152	152	0	2.3	3,292	0
4457	Oregon Virtual Education East	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4458	Oregon Virtual Education West	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4459	Crater Lake Charter Academy	0.00167173%	0.00215359%	(355,335,165)	(45,790,331)	(1,491)	2,138,751	46	46	0	2.3	(648)	0
4460	Kairos Pdx	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4461	Mountain View Academy	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4462	Bend International School	0.00001993%	0.00000000%	(355,335,165)	(45,790,331)	62	2,138,751	0	0	0	2.3	27	0
4463	Dallas Community School-Community Innovation Partners	0.00286025%	0.00582162%	(355,335,165)	(45,790,331)	(9,167)	2,138,751	125	125	0	2.3	(3,986)	0
4464	The Valley School Of Southern Oregon	0.00000000%	0.00140035%	(355,335,165)	(45,790,331)	(4,335)	2,138,751	30	30	0	2.3	(1,885)	0
4465	Bridge Educational Foundation	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4467	Cannon Beach Academy	0.00025096%	0.00089024%	(355,335,165)	(45,790,331)	(1,979)	2,138,751	19	19	0	2.3	(860)	0
4468	Frontier Charter Academy	0.00203374%	0.00262910%	(355,335,165)	(45,790,331)	(1,844)	2,138,751	56	56	0	2.3	(802)	0
4469	Desert Sky Montessori	0.00000000%	0.00000000%	(355,335,165)	(45,790,331)	0	2,138,751	0	0	0	2.3	0	0
4470	Oregon Family School	0.00636235%	0.00863354%	(355,335,165)	(45,790,331)	(7,030)	2,138,751	185	185	0	2.3	(3,057)	0
4471	Wahtonka Community School	0.00074801%	0.00000000%	(355,335,165)	(45,790,331)	2,316	2,138,751	0	0	0	2.3	1,007	0
4472	Valley Inquiry Charter School	0.00059100%	0.00027867%	(355,335,165)	(45,790,331)	967	2,138,751	6	6	0	2.3	420	0
4473	Willamette Connections Academy	0.00115232%	0.00148919%	(355,335,165)	(45,790,331)	(1,042)	2,138,751	32	32	0	2.3	(453)	0
4474	Oregon for Quality Virtual Education Inc	0.00164326%	0.00236867%	(355,335,165)	(45,790,331)	(2,246)	2,138,751	51	51	0	2.3	(977)	0
4475	Teach-NW	0.00000000%	0.00418001%	(355,335,165)	(45,790,331)	(12,939)	2,138,751	89	89	0	2.3	(5,626)	0
4479	Harmony Academy	0.00003254%	0.00047317%	(355,335,165)	(45,790,331)	(1,364)	2,138,751	10	10	0	2.3	(593)	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
1000	State Agencies	6/30/2022	Proportion	2.3	1.3	(947,032)	(535,279)	(411,753)	(411,753)	(123,526)	0	0	0	0	0
1000	State Agencies	6/30/2021	Proportion	2.5	0.5	13,775,329	2,755,065	5,510,132	2,755,065	0	0	0	0	0	0
1000	State Agencies	6/30/2020	Proportion	2.7	0.0	(44,835,139)	0	(11,623,925)	0	0	0	0	0	0	0
2000	Lake County	6/30/2022	Proportion	2.3	1.3	1,615	913	702	702	211	0	0	0	0	0
2000	Lake County	6/30/2021	Proportion	2.5	0.5	1,652	330	661	330	0	0	0	0	0	0
2000	Lake County	6/30/2020	Proportion	2.7	0.0	(4,837)	0	(1,255)	0	0	0	0	0	0	0
2001	Clackamas County	6/30/2022	Proportion	2.3	1.3	662,759	374,603	288,156	288,156	86,447	0	0	0	0	0
2001	Clackamas County	6/30/2021	Proportion	2.5	0.5	(511,602)	(102,320)	(204,641)	(102,320)	0	0	0	0	0	0
2001	Clackamas County	6/30/2020	Proportion	2.7	0.0	174,725	0	45,299	0	0	0	0	0	0	0
2002	Curry County	6/30/2022	Proportion	2.3	1.3	15,585	8,809	6,776	6,776	2,033	0	0	0	0	0
2002	Curry County	6/30/2021	Proportion	2.5	0.5	(35,231)	(7,047)	(14,092)	(7,047)	0	0	0	0	0	0
2002	Curry County	6/30/2020	Proportion	2.7	0.0	(6,009)	0	(1,557)	0	0	0	0	0	0	0
2003	Douglas County	6/30/2022	Proportion	2.3	1.3	62,111	35,106	27,005	27,005	8,101	0	0	0	0	0
2003	Douglas County	6/30/2021	Proportion	2.5	0.5	(103,100)	(20,620)	(41,240)	(20,620)	0	0	0	0	0	0
2003	Douglas County	6/30/2020	Proportion	2.7	0.0	(72,678)	0	(18,842)	0	0	0	0	0	0	0
2004	Harney County	6/30/2022	Proportion	2.3	1.3	24,624	13,918	10,706	10,706	3,212	0	0	0	0	0
2004	Harney County	6/30/2021	Proportion	2.5	0.5	4,595	919	1,838	919	0	0	0	0	0	0
2004	Harney County	6/30/2020	Proportion	2.7	0.0	33,251	0	8,621	0	0	0	0	0	0	0
2005	Jackson County	6/30/2022	Proportion	2.3	1.3	270,118	152,675	117,443	117,443	35,232	0	0	0	0	0
2005	Jackson County	6/30/2021	Proportion	2.5	0.5	(202,745)	(40,549)	(81,098)	(40,549)	0	0	0	0	0	0
2005	Jackson County	6/30/2020	Proportion	2.7	0.0	(364,835)	0	(94,587)	0	0	0	0	0	0	0
2006	Jefferson County	6/30/2022	Proportion	2.3	1.3	(28,699)	(16,221)	(12,478)	(12,478)	(3,743)	0	0	0	0	0
2006	Jefferson County	6/30/2021	Proportion	2.5	0.5	5,726	1,146	2,290	1,146	0	0	0	0	0	0
2006	Jefferson County	6/30/2020	Proportion	2.7	0.0	6,467	0	1,677	0	0	0	0	0	0	0
2007	Klamath County	6/30/2022	Proportion	2.3	1.3	65,713	37,142	28,571	28,571	8,571	0	0	0	0	0
2007	Klamath County	6/30/2021	Proportion	2.5	0.5	(7,848)	(1,570)	(3,139)	(1,570)	0	0	0	0	0	0
2007	Klamath County	6/30/2020	Proportion	2.7	0.0	(5,281)	0	(1,369)	0	0	0	0	0	0	0
2008	Lane County	6/30/2022	Proportion	2.3	1.3	35,186	19,888	15,298	15,298	4,590	0	0	0	0	0
2008	Lane County	6/30/2021	Proportion	2.5	0.5	(111,475)	(22,295)	(44,590)	(22,295)	0	0	0	0	0	0
2008	Lane County	6/30/2020	Proportion	2.7	0.0	(839,338)	0	(217,606)	0	0	0	0	0	0	0
2009	Marion County	6/30/2022	Proportion	2.3	1.3	349,265	197,411	151,854	151,854	45,557	0	0	0	0	0
2009	Marion County	6/30/2021	Proportion	2.5	0.5	(284,848)	(56,970)	(113,939)	(56,970)	0	0	0	0	0	0
2009	Marion County	6/30/2020	Proportion	2.7	0.0	(370,684)	0	(96,104)	0	0	0	0	0	0	0
2011	Washington County	6/30/2022	Proportion	2.3	1.3	(690,391)	(390,221)	(300,170)	(300,170)	(90,051)	0	0	0	0	0
2011	Washington County	6/30/2021	Proportion	2.5	0.5	(164,787)	(32,957)	(65,915)	(32,957)	0	0	0	0	0	0
2011	Washington County	6/30/2020	Proportion	2.7	0.0	(609,388)	0	(157,990)	0	0	0	0	0	0	0
2012	Grant County	6/30/2022	Proportion	2.3	1.3	55,252	31,229	24,023	24,023	7,206	0	0	0	0	0
2012	Grant County	6/30/2021	Proportion	2.5	0.5	987	197	395	197	0	0	0	0	0	0
2012	Grant County	6/30/2020	Proportion	2.7	0.0	16,133	0	4,183	0	0	0	0	0	0	0
2013	Umatilla County	6/30/2022	Proportion	2.3	1.3	(75,953)	(42,930)	(33,023)	(33,023)	(9,907)	0	0	0	0	0
2013	Umatilla County	6/30/2021	Proportion	2.5	0.5	(31,047)	(6,209)	(12,419)	(6,209)	0	0	0	0	0	0
2013	Umatilla County	6/30/2020	Proportion	2.7	0.0	27,516	0	7,134	0	0	0	0	0	0	0
2014	Linn County	6/30/2022	Proportion	2.3	1.3	143,029	80,842	62,187	62,187	18,655	0	0	0	0	0
2014	Linn County	6/30/2021	Proportion	2.5	0.5	(176,698)	(35,340)	(70,679)	(35,340)	0	0	0	0	0	0
2014	Linn County	6/30/2020	Proportion	2.7	0.0	(372,296)	0	(96,522)	0	0	0	0	0	0	0
2015	Yamhill County	6/30/2022	Proportion	2.3	1.3	282,964	159,936	123,028	123,028	36,908	0	0	0	0	0
2015	Yamhill County	6/30/2021	Proportion	2.5	0.5	(9,129)	(1,825)	(3,652)	(1,825)	0	0	0	0	0	0
2015	Yamhill County	6/30/2020	Proportion	2.7	0.0	(80,915)	0	(20,977)	0	0	0	0	0	0	0
2016	Sherman County	6/30/2022	Proportion	2.3	1.3	(10,299)	(5,821)	(4,478)	(4,478)	(1,343)	0	0	0	0	0
2016	Sherman County	6/30/2021	Proportion	2.5	0.5	4,546	910	1,818	910	0	0	0	0	0	0
2016	Sherman County	6/30/2020	Proportion	2.7	0.0	(11,781)	0	(3,055)	0	0	0	0	0	0	0
2017	Columbia County	6/30/2022	Proportion	2.3	1.3	(36,904)	(20,859)	(16,045)	(16,045)	(4,814)	0	0	0	0	0
2017	Columbia County	6/30/2021	Proportion	2.5	0.5	14,574	2,914	5,830	2,914	0	0	0	0	0	0
2017	Columbia County	6/30/2020	Proportion	2.7	0.0	21,982	0	5,700	0	0	0	0	0	0	0
2018	Coos County	6/30/2022	Proportion	2.3	1.3	(44,944)	(25,403)	(19,541)	(19,541)	(5,862)	0	0	0	0	0
2018	Coos County	6/30/2021	Proportion	2.5	0.5	16,913	3,383	6,765	3,383	0	0	0	0	0	0
2018	Coos County	6/30/2020	Proportion	2.7	0.0	27,167	0	7,043	0	0	0	0	0	0	0
2020	Wasco County	6/30/2022	Proportion	2.3	1.3	29,991	16,951	13,040	13,040	3,911	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2020	Wasco County	6/30/2021	Proportion	2.5	0.5	(31,071)	(6,215)	(12,428)	(6,215)	0	0	0	0	0	0	0
2020	Wasco County	6/30/2020	Proportion	2.7	0.0	21,787	0	5,649	0	0	0	0	0	0	0	0
2021	Baker County	6/30/2022	Proportion	2.3	1.3	(23,035)	(13,020)	(10,015)	(10,015)	(3,005)	0	0	0	0	0	0
2021	Baker County	6/30/2021	Proportion	2.5	0.5	(3,823)	(765)	(1,529)	(765)	0	0	0	0	0	0	0
2021	Baker County	6/30/2020	Proportion	2.7	0.0	(5,083)	0	(1,317)	0	0	0	0	0	0	0	0
2022	Gilliam County	6/30/2022	Proportion	2.3	1.3	(13,138)	(7,426)	(5,712)	(5,712)	(1,714)	0	0	0	0	0	0
2022	Gilliam County	6/30/2021	Proportion	2.5	0.5	(1,736)	(348)	(694)	(348)	0	0	0	0	0	0	0
2022	Gilliam County	6/30/2020	Proportion	2.7	0.0	(15,657)	0	(4,059)	0	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2022	Proportion	2.3	1.3	(277,801)	(157,018)	(120,783)	(120,783)	(36,235)	0	0	0	0	0	0
2027	Deschutes County	6/30/2021	Proportion	2.5	0.5	172,716	34,544	69,086	34,544	0	0	0	0	0	0	0
2027	Deschutes County	6/30/2020	Proportion	2.7	0.0	111,132	0	28,812	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2022	Proportion	2.3	1.3	(29,605)	(16,733)	(12,872)	(12,872)	(3,861)	0	0	0	0	0	0
2035	Hood River County	6/30/2021	Proportion	2.5	0.5	(13,957)	(2,791)	(5,583)	(2,791)	0	0	0	0	0	0	0
2035	Hood River County	6/30/2020	Proportion	2.7	0.0	(47,070)	0	(12,204)	0	0	0	0	0	0	0	0
2036	Clatsop County	6/30/2022	Proportion	2.3	1.3	84,704	47,876	36,828	36,828	11,048	0	0	0	0	0	0
2036	Clatsop County	6/30/2021	Proportion	2.5	0.5	(47,852)	(9,570)	(19,141)	(9,570)	0	0	0	0	0	0	0
2036	Clatsop County	6/30/2020	Proportion	2.7	0.0	164,182	0	42,566	0	0	0	0	0	0	0	0
2037	Polk County	6/30/2022	Proportion	2.3	1.3	(84,012)	(47,485)	(36,527)	(36,527)	(10,958)	0	0	0	0	0	0
2037	Polk County	6/30/2021	Proportion	2.5	0.5	32,398	6,480	12,959	6,480	0	0	0	0	0	0	0
2037	Polk County	6/30/2020	Proportion	2.7	0.0	24,816	0	6,434	0	0	0	0	0	0	0	0
2038	Multnomah County	6/30/2022	Proportion	2.3	1.3	3,578,427	2,022,589	1,555,838	1,555,838	466,751	0	0	0	0	0	0
2038	Multnomah County	6/30/2021	Proportion	2.5	0.5	(2,502,106)	(500,422)	(1,000,842)	(500,422)	0	0	0	0	0	0	0
2038	Multnomah County	6/30/2020	Proportion	2.7	0.0	18,246,548	0	4,730,586	0	0	0	0	0	0	0	0
2039	Malheur County	6/30/2022	Proportion	2.3	1.3	10,187	5,758	4,429	4,429	1,329	0	0	0	0	0	0
2039	Malheur County	6/30/2021	Proportion	2.5	0.5	2,398	480	959	480	0	0	0	0	0	0	0
2039	Malheur County	6/30/2020	Proportion	2.7	0.0	9,924	0	2,572	0	0	0	0	0	0	0	0
2040	Benton County	6/30/2022	Proportion	2.3	1.3	1,549,278	875,679	673,599	673,599	202,080	0	0	0	0	0	0
2040	Benton County	6/30/2021	Proportion	2.5	0.5	(802,246)	(160,450)	(320,898)	(160,450)	0	0	0	0	0	0	0
2040	Benton County	6/30/2020	Proportion	2.7	0.0	(56,527)	0	(14,655)	0	0	0	0	0	0	0	0
2042	Josephine County	6/30/2022	Proportion	2.3	1.3	(49,466)	(27,959)	(21,507)	(21,507)	(6,452)	0	0	0	0	0	0
2042	Josephine County	6/30/2021	Proportion	2.5	0.5	(149,480)	(29,896)	(59,792)	(29,896)	0	0	0	0	0	0	0
2042	Josephine County	6/30/2020	Proportion	2.7	0.0	(138,440)	0	(35,892)	0	0	0	0	0	0	0	0
2043	Lincoln County	6/30/2022	Proportion	2.3	1.3	33,747	19,074	14,673	14,673	4,401	0	0	0	0	0	0
2043	Lincoln County	6/30/2021	Proportion	2.5	0.5	(19,229)	(3,845)	(7,692)	(3,845)	0	0	0	0	0	0	0
2043	Lincoln County	6/30/2020	Proportion	2.7	0.0	6,192	0	1,606	0	0	0	0	0	0	0	0
2044	Crook County	6/30/2022	Proportion	2.3	1.3	319	180	139	139	41	0	0	0	0	0	0
2044	Crook County	6/30/2021	Proportion	2.5	0.5	(21,477)	(4,295)	(8,591)	(4,295)	0	0	0	0	0	0	0
2044	Crook County	6/30/2020	Proportion	2.7	0.0	(4,541)	0	(1,177)	0	0	0	0	0	0	0	0
2050	Wallowa County	6/30/2022	Proportion	2.3	1.3	(9,247)	(5,227)	(4,020)	(4,020)	(1,207)	0	0	0	0	0	0
2050	Wallowa County	6/30/2021	Proportion	2.5	0.5	(4,618)	(924)	(1,847)	(924)	0	0	0	0	0	0	0
2050	Wallowa County	6/30/2020	Proportion	2.7	0.0	(127)	0	(33)	0	0	0	0	0	0	0	0
2053	Community Counseling Solutions	6/30/2022	Proportion	2.3	1.3	(4,674)	(2,642)	(2,032)	(2,032)	(610)	0	0	0	0	0	0
2099	State Judiciary	6/30/2022	Proportion	2.3	1.3	(1,613,445)	(911,947)	(701,498)	(701,498)	(210,449)	0	0	0	0	0	0
2099	State Judiciary	6/30/2021	Proportion	2.5	0.5	(253,146)	(50,630)	(101,258)	(50,630)	0	0	0	0	0	0	0
2099	State Judiciary	6/30/2020	Proportion	2.7	0.0	(704,252)	0	(182,584)	0	0	0	0	0	0	0	0
2100	City of Roseburg	6/30/2022	Proportion	2.3	1.3	(41,896)	(23,680)	(18,216)	(18,216)	(5,464)	0	0	0	0	0	0
2100	City of Roseburg	6/30/2021	Proportion	2.5	0.5	12,947	2,589	5,179	2,589	0	0	0	0	0	0	0
2100	City of Roseburg	6/30/2020	Proportion	2.7	0.0	22,847	0	5,923	0	0	0	0	0	0	0	0
2101	City of Salem	6/30/2022	Proportion	2.3	1.3	(140,931)	(79,657)	(61,274)	(61,274)	(18,383)	0	0	0	0	0	0
2101	City of Salem	6/30/2021	Proportion	2.5	0.5	(40,849)	(8,169)	(16,340)	(8,169)	0	0	0	0	0	0	0
2101	City of Salem	6/30/2020	Proportion	2.7	0.0	(561,549)	0	(145,587)	0	0	0	0	0	0	0	0
2102	City of Medford	6/30/2022	Proportion	2.3	1.3	(20,860)	(11,790)	(9,070)	(9,070)	(2,720)	0	0	0	0	0	0
2102	City of Medford	6/30/2021	Proportion	2.5	0.5	(20,547)	(4,109)	(8,219)	(4,109)	0	0	0	0	0	0	0
2102	City of Medford	6/30/2020	Proportion	2.7	0.0	(200,716)	0	(52,038)	0	0	0	0	0	0	0	0
2103	City of Albany	6/30/2022	Proportion	2.3	1.3	(187,462)	(105,957)	(81,505)	(81,505)	(24,452)	0	0	0	0	0	0
2103	City of Albany	6/30/2021	Proportion	2.5	0.5	98,564	19,712	39,426	19,712	0	0	0	0	0	0	0
2103	City of Albany	6/30/2020	Proportion	2.7	0.0	(22,717)	0	(5,889)	0	0	0	0	0	0	0	0
2104	City of Ashland	6/30/2022	Proportion	2.3	1.3	39,693	22,435	17,258	17,258	5,177	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2104	City of Ashland	6/30/2021	Proportion	2.5	0.5	123,385	24,677	49,354	24,677	0	0	0	0	0	0
2104	City of Ashland	6/30/2020	Proportion	2.7	0.0	(166,912)	0	(43,274)	0	0	0	0	0	0	0
2105	City of Astoria	6/30/2022	Proportion	2.3	1.3	133,146	75,256	57,890	57,890	17,366	0	0	0	0	0
2105	City of Astoria	6/30/2021	Proportion	2.5	0.5	(124,477)	(24,895)	(49,791)	(24,895)	0	0	0	0	0	0
2105	City of Astoria	6/30/2020	Proportion	2.7	0.0	(40,165)	0	(10,413)	0	0	0	0	0	0	0
2106	City of Beaverton	6/30/2022	Proportion	2.3	1.3	(45,665)	(25,811)	(19,854)	(19,854)	(5,957)	0	0	0	0	0
2106	City of Beaverton	6/30/2021	Proportion	2.5	0.5	(132,223)	(26,445)	(52,889)	(26,445)	0	0	0	0	0	0
2106	City of Beaverton	6/30/2020	Proportion	2.7	0.0	99,524	0	25,802	0	0	0	0	0	0	0
2107	City of Bend	6/30/2022	Proportion	2.3	1.3	(81,138)	(45,861)	(35,277)	(35,277)	(10,584)	0	0	0	0	0
2107	City of Bend	6/30/2021	Proportion	2.5	0.5	188,765	37,753	75,506	37,753	0	0	0	0	0	0
2107	City of Bend	6/30/2020	Proportion	2.7	0.0	(270,595)	0	(70,155)	0	0	0	0	0	0	0
2109	City of Canby	6/30/2022	Proportion	2.3	1.3	45,405	25,664	19,741	19,741	5,923	0	0	0	0	0
2109	City of Canby	6/30/2021	Proportion	2.5	0.5	13,901	2,781	5,560	2,781	0	0	0	0	0	0
2109	City of Canby	6/30/2020	Proportion	2.7	0.0	(34,724)	0	(9,002)	0	0	0	0	0	0	0
2110	City of Coquille	6/30/2022	Proportion	2.3	1.3	939	531	408	408	123	0	0	0	0	0
2110	City of Coquille	6/30/2021	Proportion	2.5	0.5	17,433	3,487	6,973	3,487	0	0	0	0	0	0
2110	City of Coquille	6/30/2020	Proportion	2.7	0.0	(9,671)	0	(2,507)	0	0	0	0	0	0	0
2111	City of Eugene	6/30/2022	Proportion	2.3	1.3	(29,605)	(16,733)	(12,872)	(12,872)	(3,861)	0	0	0	0	0
2111	City of Eugene	6/30/2021	Proportion	2.5	0.5	(122,940)	(24,588)	(49,176)	(24,588)	0	0	0	0	0	0
2111	City of Eugene	6/30/2020	Proportion	2.7	0.0	(597,486)	0	(154,904)	0	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2022	Proportion	2.3	1.3	(11,502)	(6,501)	(5,001)	(5,001)	(1,500)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2021	Proportion	2.5	0.5	(12,253)	(2,451)	(4,901)	(2,451)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2020	Proportion	2.7	0.0	3,523	0	913	0	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2022	Proportion	2.3	1.3	(14,456)	(8,171)	(6,285)	(6,285)	(1,886)	0	0	0	0	0
2113	City of Grants Pass	6/30/2021	Proportion	2.5	0.5	100,218	20,044	40,087	20,044	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2020	Proportion	2.7	0.0	(124,378)	0	(32,246)	0	0	0	0	0	0	0
2114	City of Gresham	6/30/2022	Proportion	2.3	1.3	(173,982)	(98,338)	(75,644)	(75,644)	(22,694)	0	0	0	0	0
2114	City of Gresham	6/30/2021	Proportion	2.5	0.5	113,041	22,609	45,216	22,609	0	0	0	0	0	0
2114	City of Gresham	6/30/2020	Proportion	2.7	0.0	(220,878)	0	(57,264)	0	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2022	Proportion	2.3	1.3	(259,119)	(146,459)	(112,660)	(112,660)	(33,799)	0	0	0	0	0
2115	City of Hillsboro	6/30/2021	Proportion	2.5	0.5	114,502	22,900	45,801	22,900	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2020	Proportion	2.7	0.0	49,957	0	12,951	0	0	0	0	0	0	0
2117	City of McMinnville	6/30/2022	Proportion	2.3	1.3	55,406	31,316	24,090	24,090	7,226	0	0	0	0	0
2117	City of McMinnville	6/30/2021	Proportion	2.5	0.5	200,633	40,127	80,253	40,127	0	0	0	0	0	0
2117	City of McMinnville	6/30/2020	Proportion	2.7	0.0	(116,865)	0	(30,299)	0	0	0	0	0	0	0
2118	City of Ontario	6/30/2022	Proportion	2.3	1.3	(13,014)	(7,356)	(5,658)	(5,658)	(1,698)	0	0	0	0	0
2118	City of Ontario	6/30/2021	Proportion	2.5	0.5	(23,222)	(4,644)	(9,289)	(4,644)	0	0	0	0	0	0
2118	City of Ontario	6/30/2020	Proportion	2.7	0.0	4,564	0	1,184	0	0	0	0	0	0	0
2119	City of Oregon City	6/30/2022	Proportion	2.3	1.3	(27,533)	(15,562)	(11,971)	(11,971)	(3,591)	0	0	0	0	0
2119	City of Oregon City	6/30/2021	Proportion	2.5	0.5	(7,238)	(1,448)	(2,895)	(1,448)	0	0	0	0	0	0
2119	City of Oregon City	6/30/2020	Proportion	2.7	0.0	(14,631)	0	(3,793)	0	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2022	Proportion	2.3	1.3	(56,829)	(32,121)	(24,708)	(24,708)	(7,413)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2021	Proportion	2.5	0.5	122,551	24,511	49,020	24,511	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2020	Proportion	2.7	0.0	(50,578)	0	(13,112)	0	0	0	0	0	0	0
2121	City of Portland	6/30/2022	Proportion	2.3	1.3	3,068,941	1,734,619	1,334,322	1,334,322	400,297	0	0	0	0	0
2121	City of Portland	6/30/2021	Proportion	2.5	0.5	(2,964,651)	(592,931)	(1,185,860)	(592,931)	0	0	0	0	0	0
2121	City of Portland	6/30/2020	Proportion	2.7	0.0	(2,970,147)	0	(770,039)	0	0	0	0	0	0	0
2122	City of Redmond	6/30/2022	Proportion	2.3	1.3	44,281	25,028	19,253	19,253	5,775	0	0	0	0	0
2122	City of Redmond	6/30/2021	Proportion	2.5	0.5	20,657	4,131	8,263	4,131	0	0	0	0	0	0
2122	City of Redmond	6/30/2020	Proportion	2.7	0.0	(10,979)	0	(2,847)	0	0	0	0	0	0	0
2123	City of St Helens	6/30/2022	Proportion	2.3	1.3	(16,849)	(9,523)	(7,326)	(7,326)	(2,197)	0	0	0	0	0
2123	City of St Helens	6/30/2021	Proportion	2.5	0.5	(7,808)	(1,562)	(3,123)	(1,562)	0	0	0	0	0	0
2123	City of St Helens	6/30/2020	Proportion	2.7	0.0	6,684	0	1,732	0	0	0	0	0	0	0
2125	City of Vernonia	6/30/2022	Proportion	2.3	1.3	5,512	3,115	2,397	2,397	718	0	0	0	0	0
2125	City of Vernonia	6/30/2021	Proportion	2.5	0.5	333	67	133	67	0	0	0	0	0	0
2125	City of Vernonia	6/30/2020	Proportion	2.7	0.0	1,258	0	326	0	0	0	0	0	0	0
2126	City of West Linn	6/30/2022	Proportion	2.3	1.3	49,501	27,979	21,522	21,522	6,457	0	0	0	0	0
2126	City of West Linn	6/30/2021	Proportion	2.5	0.5	(12,673)	(2,535)	(5,069)	(2,535)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2126	City of West Linn	6/30/2020	Proportion	2.7	0.0	(25,067)	0	(6,499)	0	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2022	Proportion	2.3	1.3	43,204	24,420	18,784	18,784	5,636	0	0	0	0	0
2127	City of Cottage Grove	6/30/2021	Proportion	2.5	0.5	(18,591)	(3,719)	(7,436)	(3,719)	0	0	0	0	0	0
2127	City of Cottage Grove	6/30/2020	Proportion	2.7	0.0	(32,138)	0	(8,332)	0	0	0	0	0	0	0
2128	City of Tillamook	6/30/2022	Proportion	2.3	1.3	21,742	12,289	9,453	9,453	2,836	0	0	0	0	0
2128	City of Tillamook	6/30/2021	Proportion	2.5	0.5	(6,769)	(1,353)	(2,708)	(1,353)	0	0	0	0	0	0
2128	City of Tillamook	6/30/2020	Proportion	2.7	0.0	3,522	0	914	0	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2022	Proportion	2.3	1.3	433	245	188	188	57	0	0	0	0	0
2129	City of Sweet Home	6/30/2021	Proportion	2.5	0.5	5,587	1,117	2,235	1,117	0	0	0	0	0	0
2129	City of Sweet Home	6/30/2020	Proportion	2.7	0.0	(606)	0	(158)	0	0	0	0	0	0	0
2131	City of Drain	6/30/2022	Proportion	2.3	1.3	1,157	654	503	503	151	0	0	0	0	0
2131	City of Drain	6/30/2021	Proportion	2.5	0.5	974	194	390	194	0	0	0	0	0	0
2131	City of Drain	6/30/2020	Proportion	2.7	0.0	476	0	124	0	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2022	Proportion	2.3	1.3	(330,542)	(186,828)	(143,714)	(143,714)	(43,114)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2021	Proportion	2.5	0.5	(250,023)	(50,005)	(100,009)	(50,005)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2020	Proportion	2.7	0.0	(325,728)	0	(84,448)	0	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2022	Proportion	2.3	1.3	3,758	2,124	1,634	1,634	490	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2021	Proportion	2.5	0.5	(9,669)	(1,933)	(3,868)	(1,933)	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2020	Proportion	2.7	0.0	(19,159)	0	(4,967)	0	0	0	0	0	0	0
2138	City of Hood River	6/30/2022	Proportion	2.3	1.3	(19,082)	(10,785)	(8,297)	(8,297)	(2,488)	0	0	0	0	0
2138	City of Hood River	6/30/2021	Proportion	2.5	0.5	603	121	241	121	0	0	0	0	0	0
2138	City of Hood River	6/30/2020	Proportion	2.7	0.0	(57,851)	0	(14,999)	0	0	0	0	0	0	0
2139	City of Reedsport	6/30/2022	Proportion	2.3	1.3	6,309	3,566	2,743	2,743	823	0	0	0	0	0
2139	City of Reedsport	6/30/2021	Proportion	2.5	0.5	4,833	967	1,933	967	0	0	0	0	0	0
2139	City of Reedsport	6/30/2020	Proportion	2.7	0.0	(9,993)	0	(2,591)	0	0	0	0	0	0	0
2140	City of Lebanon	6/30/2022	Proportion	2.3	1.3	(7,229)	(4,086)	(3,143)	(3,143)	(943)	0	0	0	0	0
2140	City of Lebanon	6/30/2021	Proportion	2.5	0.5	(25,038)	(5,008)	(10,015)	(5,008)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2020	Proportion	2.7	0.0	67,592	0	17,524	0	0	0	0	0	0	0
2142	City of Sherwood	6/30/2022	Proportion	2.3	1.3	(22,201)	(12,548)	(9,653)	(9,653)	(2,895)	0	0	0	0	0
2142	City of Sherwood	6/30/2021	Proportion	2.5	0.5	(11,189)	(2,237)	(4,476)	(2,237)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2020	Proportion	2.7	0.0	(43,499)	0	(11,277)	0	0	0	0	0	0	0
2143	City of Oakland	6/30/2022	Proportion	2.3	1.3	867	490	377	377	113	0	0	0	0	0
2143	City of Oakland	6/30/2021	Proportion	2.5	0.5	(65)	(13)	(26)	(13)	0	0	0	0	0	0
2143	City of Oakland	6/30/2020	Proportion	2.7	0.0	(1,368)	0	(354)	0	0	0	0	0	0	0
2145	City of Vale	6/30/2022	Proportion	2.3	1.3	1,808	1,022	786	786	236	0	0	0	0	0
2145	City of Vale	6/30/2021	Proportion	2.5	0.5	(1,211)	(243)	(484)	(243)	0	0	0	0	0	0
2145	City of Vale	6/30/2020	Proportion	2.7	0.0	4,307	0	1,117	0	0	0	0	0	0	0
2146	City of Prineville	6/30/2022	Proportion	2.3	1.3	66,927	37,828	29,099	29,099	8,729	0	0	0	0	0
2146	City of Prineville	6/30/2021	Proportion	2.5	0.5	(16,330)	(3,266)	(6,532)	(3,266)	0	0	0	0	0	0
2146	City of Prineville	6/30/2020	Proportion	2.7	0.0	20,368	0	5,280	0	0	0	0	0	0	0
2147	City of Wheeler	6/30/2022	Proportion	2.3	1.3	(1,277)	(722)	(555)	(555)	(167)	0	0	0	0	0
2147	City of Wheeler	6/30/2021	Proportion	2.5	0.5	(3,841)	(769)	(1,536)	(769)	0	0	0	0	0	0
2147	City of Wheeler	6/30/2020	Proportion	2.7	0.0	2,236	0	580	0	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2022	Proportion	2.3	1.3	76,425	43,197	33,228	33,228	9,969	0	0	0	0	0
2148	City of Klamath Falls	6/30/2021	Proportion	2.5	0.5	(37,770)	(7,554)	(15,108)	(7,554)	0	0	0	0	0	0
2148	City of Klamath Falls	6/30/2020	Proportion	2.7	0.0	(5,659)	0	(1,467)	0	0	0	0	0	0	0
2149	City of Canyonville	6/30/2022	Proportion	2.3	1.3	1,648	931	717	717	214	0	0	0	0	0
2149	City of Canyonville	6/30/2021	Proportion	2.5	0.5	(276)	(56)	(110)	(56)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2020	Proportion	2.7	0.0	3,276	0	850	0	0	0	0	0	0	0
2150	City of Bandon	6/30/2022	Proportion	2.3	1.3	(10,413)	(5,886)	(4,527)	(4,527)	(1,359)	0	0	0	0	0
2150	City of Bandon	6/30/2021	Proportion	2.5	0.5	(855)	(171)	(342)	(171)	0	0	0	0	0	0
2150	City of Bandon	6/30/2020	Proportion	2.7	0.0	(3,951)	0	(1,025)	0	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2022	Proportion	2.3	1.3	(7,641)	(4,319)	(3,322)	(3,322)	(997)	0	0	0	0	0
2152	City of Coos Bay	6/30/2021	Proportion	2.5	0.5	27,114	5,422	10,846	5,422	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2020	Proportion	2.7	0.0	(4,725)	0	(1,225)	0	0	0	0	0	0	0
2154	City of Pendleton	6/30/2022	Proportion	2.3	1.3	92,984	52,556	40,428	40,428	12,128	0	0	0	0	0
2154	City of Pendleton	6/30/2021	Proportion	2.5	0.5	(117,562)	(23,512)	(47,025)	(23,512)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2020	Proportion	2.7	0.0	31,076	0	8,056	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2155	City of Corvallis	6/30/2022	Proportion	2.3	1.3	47,060	26,599	20,461	20,461	6,138	0	0	0	0	0
2155	City of Corvallis	6/30/2021	Proportion	2.5	0.5	2,212	442	885	442	0	0	0	0	0	0
2155	City of Corvallis	6/30/2020	Proportion	2.7	0.0	(29,036)	0	(7,528)	0	0	0	0	0	0	0
2157	City of Monmouth	6/30/2022	Proportion	2.3	1.3	(20,587)	(11,636)	(8,951)	(8,951)	(2,685)	0	0	0	0	0
2157	City of Monmouth	6/30/2021	Proportion	2.5	0.5	(3,614)	(722)	(1,446)	(722)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2020	Proportion	2.7	0.0	24,119	0	6,253	0	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2022	Proportion	2.3	1.3	12,074	6,824	5,250	5,250	1,574	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2021	Proportion	2.5	0.5	(7,704)	(1,540)	(3,082)	(1,540)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2020	Proportion	2.7	0.0	(32,974)	0	(8,548)	0	0	0	0	0	0	0
2159	City of Baker City	6/30/2022	Proportion	2.3	1.3	(13,894)	(7,853)	(6,041)	(6,041)	(1,812)	0	0	0	0	0
2159	City of Baker City	6/30/2021	Proportion	2.5	0.5	(7,951)	(1,591)	(3,180)	(1,591)	0	0	0	0	0	0
2159	City of Baker City	6/30/2020	Proportion	2.7	0.0	10,932	0	2,834	0	0	0	0	0	0	0
2160	City of Hermiston	6/30/2022	Proportion	2.3	1.3	(58,042)	(32,806)	(25,236)	(25,236)	(7,570)	0	0	0	0	0
2160	City of Hermiston	6/30/2021	Proportion	2.5	0.5	23,646	4,730	9,458	4,730	0	0	0	0	0	0
2160	City of Hermiston	6/30/2020	Proportion	2.7	0.0	(48,558)	0	(12,590)	0	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2022	Proportion	2.3	1.3	(2,064)	(1,167)	(897)	(897)	(270)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2021	Proportion	2.5	0.5	38	8	15	8	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2020	Proportion	2.7	0.0	270	0	70	0	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2022	Proportion	2.3	1.3	590	333	257	257	76	0	0	0	0	0
2162	City of Clatskanie	6/30/2021	Proportion	2.5	0.5	(3,540)	(708)	(1,416)	(708)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2020	Proportion	2.7	0.0	1,219	0	317	0	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2022	Proportion	2.3	1.3	(12,845)	(7,260)	(5,585)	(5,585)	(1,675)	0	0	0	0	0
2163	City of Milwaukie	6/30/2021	Proportion	2.5	0.5	(639)	(127)	(256)	(127)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2020	Proportion	2.7	0.0	(17,883)	0	(4,637)	0	0	0	0	0	0	0
2165	City of Cornelius	6/30/2022	Proportion	2.3	1.3	(9,202)	(5,201)	(4,001)	(4,001)	(1,200)	0	0	0	0	0
2165	City of Cornelius	6/30/2021	Proportion	2.5	0.5	(4,010)	(802)	(1,604)	(802)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2020	Proportion	2.7	0.0	(13,410)	0	(3,476)	0	0	0	0	0	0	0
2166	City of Nyssa	6/30/2022	Proportion	2.3	1.3	(10,123)	(5,722)	(4,401)	(4,401)	(1,321)	0	0	0	0	0
2166	City of Nyssa	6/30/2021	Proportion	2.5	0.5	(9,497)	(1,899)	(3,799)	(1,899)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2020	Proportion	2.7	0.0	2,039	0	529	0	0	0	0	0	0	0
2167	City of Athena	6/30/2022	Proportion	2.3	1.3	(2,184)	(1,234)	(950)	(950)	(284)	0	0	0	0	0
2167	City of Athena	6/30/2021	Proportion	2.5	0.5	(140)	(28)	(56)	(28)	0	0	0	0	0	0
2167	City of Athena	6/30/2020	Proportion	2.7	0.0	(3,441)	0	(893)	0	0	0	0	0	0	0
2168	City of Oakridge	6/30/2022	Proportion	2.3	1.3	(6,061)	(3,426)	(2,635)	(2,635)	(791)	0	0	0	0	0
2168	City of Oakridge	6/30/2021	Proportion	2.5	0.5	2,192	438	877	438	0	0	0	0	0	0
2168	City of Oakridge	6/30/2020	Proportion	2.7	0.0	2,346	0	608	0	0	0	0	0	0	0
2170	City of Madras	6/30/2022	Proportion	2.3	1.3	(2,881)	(1,628)	(1,253)	(1,253)	(375)	0	0	0	0	0
2170	City of Madras	6/30/2021	Proportion	2.5	0.5	(430)	(86)	(172)	(86)	0	0	0	0	0	0
2170	City of Madras	6/30/2020	Proportion	2.7	0.0	3,282	0	850	0	0	0	0	0	0	0
2172	City of Sandy	6/30/2022	Proportion	2.3	1.3	(3,909)	(2,209)	(1,700)	(1,700)	(509)	0	0	0	0	0
2172	City of Sandy	6/30/2021	Proportion	2.5	0.5	676	136	270	136	0	0	0	0	0	0
2172	City of Sandy	6/30/2020	Proportion	2.7	0.0	28,420	0	7,368	0	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2022	Proportion	2.3	1.3	(1,573)	(889)	(684)	(684)	(205)	0	0	0	0	0
2174	City of Mt Angel	6/30/2021	Proportion	2.5	0.5	(5,812)	(1,162)	(2,325)	(1,162)	0	0	0	0	0	0
2174	City of Mt Angel	6/30/2020	Proportion	2.7	0.0	(2,202)	0	(570)	0	0	0	0	0	0	0
2175	City of Umatilla	6/30/2022	Proportion	2.3	1.3	43,705	24,703	19,002	19,002	5,701	0	0	0	0	0
2175	City of Umatilla	6/30/2021	Proportion	2.5	0.5	(3,028)	(606)	(1,211)	(606)	0	0	0	0	0	0
2175	City of Umatilla	6/30/2020	Proportion	2.7	0.0	8,330	0	2,160	0	0	0	0	0	0	0
2176	City of Scappoose	6/30/2022	Proportion	2.3	1.3	2,832	1,601	1,231	1,231	370	0	0	0	0	0
2176	City of Scappoose	6/30/2021	Proportion	2.5	0.5	4,472	894	1,789	894	0	0	0	0	0	0
2176	City of Scappoose	6/30/2020	Proportion	2.7	0.0	(6,405)	0	(1,661)	0	0	0	0	0	0	0
2177	City of Condon	6/30/2022	Proportion	2.3	1.3	(2,312)	(1,307)	(1,005)	(1,005)	(302)	0	0	0	0	0
2177	City of Condon	6/30/2021	Proportion	2.5	0.5	(819)	(163)	(328)	(163)	0	0	0	0	0	0
2177	City of Condon	6/30/2020	Proportion	2.7	0.0	659	0	171	0	0	0	0	0	0	0
2178	City of Boardman	6/30/2022	Proportion	2.3	1.3	(3,851)	(2,177)	(1,674)	(1,674)	(503)	0	0	0	0	0
2178	City of Boardman	6/30/2021	Proportion	2.5	0.5	3,233	647	1,293	647	0	0	0	0	0	0
2178	City of Boardman	6/30/2020	Proportion	2.7	0.0	(775)	0	(201)	0	0	0	0	0	0	0
2179	City of Estacada	6/30/2022	Proportion	2.3	1.3	8,938	5,052	3,886	3,886	1,166	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense	
2179	City of Estacada	6/30/2021	Proportion	2.5	0.5	2,039	407	816	407	0	0	0	0	0	0
2179	City of Estacada	6/30/2020	Proportion	2.7	0.0	(11,076)	0	(2,872)	0	0	0	0	0	0	0
2180	City of Enterprise	6/30/2022	Proportion	2.3	1.3	894	505	389	389	116	0	0	0	0	0
2180	City of Enterprise	6/30/2021	Proportion	2.5	0.5	2,165	433	866	433	0	0	0	0	0	0
2180	City of Enterprise	6/30/2020	Proportion	2.7	0.0	(8,095)	0	(2,099)	0	0	0	0	0	0	0
2181	City of Central Point	6/30/2022	Proportion	2.3	1.3	6,478	3,661	2,817	2,817	844	0	0	0	0	0
2181	City of Central Point	6/30/2021	Proportion	2.5	0.5	(223)	(45)	(89)	(45)	0	0	0	0	0	0
2181	City of Central Point	6/30/2020	Proportion	2.7	0.0	(59,105)	0	(15,323)	0	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2022	Proportion	2.3	1.3	4,986	2,818	2,168	2,168	650	0	0	0	0	0
2182	City of Cascade Locks	6/30/2021	Proportion	2.5	0.5	(5,085)	(1,017)	(2,034)	(1,017)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2020	Proportion	2.7	0.0	(7,498)	0	(1,944)	0	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2022	Proportion	2.3	1.3	14,663	8,288	6,375	6,375	1,913	0	0	0	0	0
2183	City of Myrtle Point	6/30/2021	Proportion	2.5	0.5	4,607	921	1,843	921	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2020	Proportion	2.7	0.0	8,553	0	2,217	0	0	0	0	0	0	0
2184	City of Port Orford	6/30/2022	Proportion	2.3	1.3	595	336	259	259	77	0	0	0	0	0
2184	City of Port Orford	6/30/2021	Proportion	2.5	0.5	2,007	401	803	401	0	0	0	0	0	0
2184	City of Port Orford	6/30/2020	Proportion	2.7	0.0	(687)	0	(179)	0	0	0	0	0	0	0
2185	City of Wood Village	6/30/2022	Proportion	2.3	1.3	(1,703)	(963)	(740)	(740)	(223)	0	0	0	0	0
2185	City of Wood Village	6/30/2021	Proportion	2.5	0.5	(243)	(49)	(97)	(49)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2020	Proportion	2.7	0.0	5,503	0	1,427	0	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2022	Proportion	2.3	1.3	(2,178)	(1,231)	(947)	(947)	(284)	0	0	0	0	0
2186	City of Chiloquin	6/30/2021	Proportion	2.5	0.5	1,254	250	502	250	0	0	0	0	0	0
2186	City of Chiloquin	6/30/2020	Proportion	2.7	0.0	2,511	0	651	0	0	0	0	0	0	0
2187	City of Philomath	6/30/2022	Proportion	2.3	1.3	(6,563)	(3,710)	(2,853)	(2,853)	(857)	0	0	0	0	0
2187	City of Philomath	6/30/2021	Proportion	2.5	0.5	(4,970)	(994)	(1,988)	(994)	0	0	0	0	0	0
2187	City of Philomath	6/30/2020	Proportion	2.7	0.0	(11,724)	0	(3,040)	0	0	0	0	0	0	0
2188	City of Talent	6/30/2022	Proportion	2.3	1.3	(4,733)	(2,675)	(2,058)	(2,058)	(617)	0	0	0	0	0
2188	City of Talent	6/30/2021	Proportion	2.5	0.5	(3,281)	(657)	(1,312)	(657)	0	0	0	0	0	0
2188	City of Talent	6/30/2020	Proportion	2.7	0.0	(2,931)	0	(759)	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2022	Proportion	2.3	1.3	4,474	2,529	1,945	1,945	584	0	0	0	0	0
2189	City of Willamina	6/30/2021	Proportion	2.5	0.5	(4,134)	(826)	(1,654)	(826)	0	0	0	0	0	0
2189	City of Willamina	6/30/2020	Proportion	2.7	0.0	1,569	0	407	0	0	0	0	0	0	0
2191	City of Huntington	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2191	City of Huntington	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2191	City of Huntington	6/30/2020	Proportion	2.7	0.0	1,018	0	264	0	0	0	0	0	0	0
2192	City of North Plains	6/30/2022	Proportion	2.3	1.3	(1,807)	(1,021)	(786)	(786)	(235)	0	0	0	0	0
2192	City of North Plains	6/30/2021	Proportion	2.5	0.5	2,377	475	951	475	0	0	0	0	0	0
2192	City of North Plains	6/30/2020	Proportion	2.7	0.0	5,658	0	1,466	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2020	Proportion	2.7	0.0	58	0	16	0	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2022	Proportion	2.3	1.3	(145)	(82)	(63)	(63)	(19)	0	0	0	0	0
2194	City of Cave Junction	6/30/2021	Proportion	2.5	0.5	796	160	318	160	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2020	Proportion	2.7	0.0	3,651	0	947	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2020	Proportion	2.7	0.0	1,215	0	315	0	0	0	0	0	0	0
2196	City of Hubbard	6/30/2022	Proportion	2.3	1.3	(11,618)	(6,567)	(5,051)	(5,051)	(1,516)	0	0	0	0	0
2196	City of Hubbard	6/30/2021	Proportion	2.5	0.5	(3,611)	(723)	(1,444)	(723)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2020	Proportion	2.7	0.0	(3,103)	0	(805)	0	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2022	Proportion	2.3	1.3	8,163	4,614	3,549	3,549	1,065	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2021	Proportion	2.5	0.5	5,809	1,161	2,324	1,161	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2020	Proportion	2.7	0.0	(383)	0	(99)	0	0	0	0	0	0	0
2198	City of Carlton	6/30/2022	Proportion	2.3	1.3	(956)	(540)	(416)	(416)	(124)	0	0	0	0	0
2198	City of Carlton	6/30/2021	Proportion	2.5	0.5	(8,576)	(1,716)	(3,430)	(1,716)	0	0	0	0	0	0
2198	City of Carlton	6/30/2020	Proportion	2.7	0.0	(2,451)	0	(635)	0	0	0	0	0	0	0
2199	City of Junction City	6/30/2022	Proportion	2.3	1.3	15,305	8,651	6,654	6,654	1,997	0	0	0	0	0
2199	City of Junction City	6/30/2021	Proportion	2.5	0.5	(16,676)	(3,336)	(6,670)	(3,336)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition					Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense	
2199	City of Junction City	6/30/2020	Proportion	2.7	0.0	(26,733)	0	(6,931)	0	0	0	0	0	0	0
2200	City of Wallowa	6/30/2022	Proportion	2.3	1.3	504	285	219	219	66	0	0	0	0	0
2200	City of Wallowa	6/30/2021	Proportion	2.5	0.5	(194)	(38)	(78)	(38)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2020	Proportion	2.7	0.0	101	0	27	0	0	0	0	0	0	0
2201	City of Coburg	6/30/2022	Proportion	2.3	1.3	(4,917)	(2,779)	(2,138)	(2,138)	(641)	0	0	0	0	0
2201	City of Coburg	6/30/2021	Proportion	2.5	0.5	(4,562)	(912)	(912)	(912)	0	0	0	0	0	0
2201	City of Coburg	6/30/2020	Proportion	2.7	0.0	3,081	0	799	0	0	0	0	0	0	0
2202	City of Dallas	6/30/2022	Proportion	2.3	1.3	(15,999)	(9,043)	(6,956)	(6,956)	(2,087)	0	0	0	0	0
2202	City of Dallas	6/30/2021	Proportion	2.5	0.5	(14,471)	(2,895)	(5,788)	(2,895)	0	0	0	0	0	0
2202	City of Dallas	6/30/2020	Proportion	2.7	0.0	15,748	0	4,082	0	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2022	Proportion	2.3	1.3	(2,583)	(1,460)	(1,123)	(1,123)	(337)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2021	Proportion	2.5	0.5	4,991	999	1,996	999	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2020	Proportion	2.7	0.0	1,868	0	484	0	0	0	0	0	0	0
2204	City of Burns	6/30/2022	Proportion	2.3	1.3	2,442	1,380	1,062	1,062	318	0	0	0	0	0
2204	City of Burns	6/30/2021	Proportion	2.5	0.5	1,419	283	568	283	0	0	0	0	0	0
2204	City of Burns	6/30/2020	Proportion	2.7	0.0	1,922	0	498	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2022	Proportion	2.3	1.3	959	542	417	417	125	0	0	0	0	0
2205	City of Elgin	6/30/2021	Proportion	2.5	0.5	(870)	(174)	(348)	(174)	0	0	0	0	0	0
2205	City of Elgin	6/30/2020	Proportion	2.7	0.0	7,638	0	1,980	0	0	0	0	0	0	0
2206	City of Weston	6/30/2022	Proportion	2.3	1.3	(1,950)	(1,102)	(848)	(848)	(254)	0	0	0	0	0
2206	City of Weston	6/30/2021	Proportion	2.5	0.5	94	18	38	18	0	0	0	0	0	0
2206	City of Weston	6/30/2020	Proportion	2.7	0.0	681	0	177	0	0	0	0	0	0	0
2207	City of Mill City	6/30/2022	Proportion	2.3	1.3	(1,200)	(678)	(522)	(522)	(156)	0	0	0	0	0
2207	City of Mill City	6/30/2021	Proportion	2.5	0.5	266	54	106	54	0	0	0	0	0	0
2207	City of Mill City	6/30/2020	Proportion	2.7	0.0	453	0	117	0	0	0	0	0	0	0
2208	City of Fairview	6/30/2022	Proportion	2.3	1.3	3,286	1,857	1,429	1,429	428	0	0	0	0	0
2208	City of Fairview	6/30/2021	Proportion	2.5	0.5	16,158	3,232	6,463	3,232	0	0	0	0	0	0
2208	City of Fairview	6/30/2020	Proportion	2.7	0.0	(9,320)	0	(2,416)	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2022	Proportion	2.3	1.3	4,709	2,662	2,047	2,047	615	0	0	0	0	0
2209	City of Monroe	6/30/2021	Proportion	2.5	0.5	(4,250)	(850)	(1,700)	(850)	0	0	0	0	0	0
2209	City of Monroe	6/30/2020	Proportion	2.7	0.0	1,404	0	364	0	0	0	0	0	0	0
2210	City of Helix	6/30/2022	Proportion	2.3	1.3	(1,087)	(614)	(473)	(473)	(141)	0	0	0	0	0
2210	City of Helix	6/30/2021	Proportion	2.5	0.5	(1,702)	(340)	(681)	(340)	0	0	0	0	0	0
2210	City of Helix	6/30/2020	Proportion	2.7	0.0	1,545	0	401	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2022	Proportion	2.3	1.3	(4,320)	(2,442)	(1,878)	(1,878)	(564)	0	0	0	0	0
2211	City of Jefferson	6/30/2021	Proportion	2.5	0.5	(235)	(47)	(94)	(47)	0	0	0	0	0	0
2211	City of Jefferson	6/30/2020	Proportion	2.7	0.0	(2,107)	0	(547)	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2022	Proportion	2.3	1.3	18,201	10,288	7,913	7,913	2,375	0	0	0	0	0
2212	Town of Lakeview	6/30/2021	Proportion	2.5	0.5	6,509	1,301	2,604	1,301	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2020	Proportion	2.7	0.0	(9,530)	0	(2,470)	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2022	Proportion	2.3	1.3	(4,968)	(2,808)	(2,160)	(2,160)	(648)	0	0	0	0	0
2213	City of Stanfield	6/30/2021	Proportion	2.5	0.5	(2,992)	(598)	(1,197)	(598)	0	0	0	0	0	0
2213	City of Stanfield	6/30/2020	Proportion	2.7	0.0	(1,273)	0	(331)	0	0	0	0	0	0	0
2214	City of Yamhill	6/30/2022	Proportion	2.3	1.3	5,605	3,168	2,437	2,437	731	0	0	0	0	0
2214	City of Yamhill	6/30/2021	Proportion	2.5	0.5	1,136	228	454	228	0	0	0	0	0	0
2214	City of Yamhill	6/30/2020	Proportion	2.7	0.0	(4,864)	0	(1,262)	0	0	0	0	0	0	0
2215	City of Powers	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2020	Proportion	2.7	0.0	554	0	144	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2022	Proportion	2.3	1.3	(4,176)	(2,360)	(1,816)	(1,816)	(544)	0	0	0	0	0
2216	City of Brookings	6/30/2021	Proportion	2.5	0.5	(4,618)	(924)	(1,847)	(924)	0	0	0	0	0	0
2216	City of Brookings	6/30/2020	Proportion	2.7	0.0	(1,436)	0	(372)	0	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2022	Proportion	2.3	1.3	18,037	10,195	7,842	7,842	2,353	0	0	0	0	0
2217	City of Sutherlin	6/30/2021	Proportion	2.5	0.5	(5,960)	(1,192)	(2,384)	(1,192)	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2020	Proportion	2.7	0.0	(7,781)	0	(2,017)	0	0	0	0	0	0	0
2218	City of Prairie City	6/30/2022	Proportion	2.3	1.3	(4,789)	(2,707)	(2,082)	(2,082)	(625)	0	0	0	0	0
2218	City of Prairie City	6/30/2021	Proportion	2.5	0.5	736	148	294	148	0	0	0	0	0	0
2218	City of Prairie City	6/30/2020	Proportion	2.7	0.0	234	0	60	0	0	0	0	0	0	0

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RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2219	City of Sheridan	6/30/2022	Proportion	2.3	1.3	(3,641)	(2,058)	(1,583)	(1,583)	(475)	0	0	0	0
2219	City of Sheridan	6/30/2021	Proportion	2.5	0.5	(403)	(81)	(161)	(81)	0	0	0	0	0
2219	City of Sheridan	6/30/2020	Proportion	2.7	0.0	1,221	0	317	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2022	Proportion	2.3	1.3	2,339	1,322	1,017	1,017	305	0	0	0	0
2220	City of Garibaldi	6/30/2021	Proportion	2.5	0.5	3,206	642	1,282	642	0	0	0	0	0
2220	City of Garibaldi	6/30/2020	Proportion	2.7	0.0	(1,351)	0	(351)	0	0	0	0	0	0
2221	City of Sisters	6/30/2022	Proportion	2.3	1.3	1,693	957	736	736	221	0	0	0	0
2221	City of Sisters	6/30/2021	Proportion	2.5	0.5	(2,004)	(400)	(802)	(400)	0	0	0	0	0
2221	City of Sisters	6/30/2020	Proportion	2.7	0.0	154	0	40	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2022	Proportion	2.3	1.3	(2,498)	(1,412)	(1,086)	(1,086)	(326)	0	0	0	0
2222	City of Jacksonville	6/30/2021	Proportion	2.5	0.5	(15,597)	(3,119)	(6,239)	(3,119)	0	0	0	0	0
2222	City of Jacksonville	6/30/2020	Proportion	2.7	0.0	2,828	0	734	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2022	Proportion	2.3	1.3	(7,499)	(4,239)	(3,260)	(3,260)	(979)	0	0	0	0
2223	City of Cannon Beach	6/30/2021	Proportion	2.5	0.5	(5,927)	(1,185)	(2,371)	(1,185)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2020	Proportion	2.7	0.0	(20,204)	0	(5,238)	0	0	0	0	0	0
2224	City of Falls City	6/30/2022	Proportion	2.3	1.3	2,967	1,677	1,290	1,290	387	0	0	0	0
2224	City of Falls City	6/30/2021	Proportion	2.5	0.5	(1,696)	(340)	(678)	(340)	0	0	0	0	0
2224	City of Falls City	6/30/2020	Proportion	2.7	0.0	2,516	0	652	0	0	0	0	0	0
2225	City of Echo	6/30/2022	Proportion	2.3	1.3	(2,807)	(1,587)	(1,220)	(1,220)	(367)	0	0	0	0
2225	City of Echo	6/30/2021	Proportion	2.5	0.5	214	42	86	42	0	0	0	0	0
2225	City of Echo	6/30/2020	Proportion	2.7	0.0	4,643	0	1,203	0	0	0	0	0	0
2226	City of Hines	6/30/2022	Proportion	2.3	1.3	(1,778)	(1,005)	(773)	(773)	(232)	0	0	0	0
2226	City of Hines	6/30/2021	Proportion	2.5	0.5	(3,115)	(623)	(1,246)	(623)	0	0	0	0	0
2226	City of Hines	6/30/2020	Proportion	2.7	0.0	2,697	0	699	0	0	0	0	0	0
2228	City of Turner	6/30/2022	Proportion	2.3	1.3	(979)	(553)	(426)	(426)	(127)	0	0	0	0
2228	City of Turner	6/30/2021	Proportion	2.5	0.5	(4,136)	(828)	(1,654)	(828)	0	0	0	0	0
2228	City of Turner	6/30/2020	Proportion	2.7	0.0	(1,178)	0	(306)	0	0	0	0	0	0
2229	City of John Day	6/30/2022	Proportion	2.3	1.3	7,030	3,973	3,057	3,057	916	0	0	0	0
2229	City of John Day	6/30/2021	Proportion	2.5	0.5	33	7	13	7	0	0	0	0	0
2229	City of John Day	6/30/2020	Proportion	2.7	0.0	2,659	0	689	0	0	0	0	0	0
2231	City of Banks	6/30/2022	Proportion	2.3	1.3	146	83	63	63	20	0	0	0	0
2231	City of Banks	6/30/2021	Proportion	2.5	0.5	3,488	698	1,395	698	0	0	0	0	0
2231	City of Banks	6/30/2020	Proportion	2.7	0.0	339	0	87	0	0	0	0	0	0
2232	City of Joseph	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2232	City of Joseph	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2232	City of Joseph	6/30/2020	Proportion	2.7	0.0	1,939	0	503	0	0	0	0	0	0
2233	City of Lafayette	6/30/2022	Proportion	2.3	1.3	(2,400)	(1,357)	(1,043)	(1,043)	(314)	0	0	0	0
2233	City of Lafayette	6/30/2021	Proportion	2.5	0.5	(1,353)	(271)	(541)	(271)	0	0	0	0	0
2233	City of Lafayette	6/30/2020	Proportion	2.7	0.0	(4,142)	0	(1,074)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2022	Proportion	2.3	1.3	(1,001)	(566)	(435)	(435)	(131)	0	0	0	0
2234	City of Aumsville	6/30/2021	Proportion	2.5	0.5	(2,626)	(526)	(1,050)	(526)	0	0	0	0	0
2234	City of Aumsville	6/30/2020	Proportion	2.7	0.0	(4,220)	0	(1,094)	0	0	0	0	0	0
2235	City of Amity	6/30/2022	Proportion	2.3	1.3	6,819	3,854	2,965	2,965	889	0	0	0	0
2235	City of Amity	6/30/2021	Proportion	2.5	0.5	(2,941)	(589)	(1,176)	(589)	0	0	0	0	0
2235	City of Amity	6/30/2020	Proportion	2.7	0.0	(815)	0	(211)	0	0	0	0	0	0
2236	City of Creswell	6/30/2022	Proportion	2.3	1.3	(948)	(536)	(412)	(412)	(124)	0	0	0	0
2236	City of Creswell	6/30/2021	Proportion	2.5	0.5	4,065	813	1,626	813	0	0	0	0	0
2236	City of Creswell	6/30/2020	Proportion	2.7	0.0	(3,127)	0	(811)	0	0	0	0	0	0
2237	City of Troutdale	6/30/2022	Proportion	2.3	1.3	(17,388)	(9,828)	(7,560)	(7,560)	(2,268)	0	0	0	0
2237	City of Troutdale	6/30/2021	Proportion	2.5	0.5	(16,376)	(3,276)	(6,550)	(3,276)	0	0	0	0	0
2237	City of Troutdale	6/30/2020	Proportion	2.7	0.0	(36,296)	0	(9,410)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2022	Proportion	2.3	1.3	23,952	13,538	10,414	10,414	3,124	0	0	0	0
2238	City of Warrenton	6/30/2021	Proportion	2.5	0.5	(8,838)	(1,768)	(3,535)	(1,768)	0	0	0	0	0
2238	City of Warrenton	6/30/2020	Proportion	2.7	0.0	192	0	50	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2022	Proportion	2.3	1.3	(49,360)	(27,899)	(21,461)	(21,461)	(6,438)	0	0	0	0
2240	City of Wilsonville	6/30/2021	Proportion	2.5	0.5	26,544	5,308	10,618	5,308	0	0	0	0	0
2240	City of Wilsonville	6/30/2020	Proportion	2.7	0.0	13,075	0	3,389	0	0	0	0	0	0
2241	City of Bay City	6/30/2022	Proportion	2.3	1.3	(3,900)	(2,204)	(1,696)	(1,696)	(508)	0	0	0	0

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RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 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
2241	City of Bay City	6/30/2021	Proportion	2.5	0.5	(8,213)	(1,643)	(3,285)	(1,643)	0	0	0	0	0
2241	City of Bay City	6/30/2020	Proportion	2.7	0.0	764	0	198	0	0	0	0	0	0
2242	City of Gaston	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2242	City of Gaston	6/30/2020	Proportion	2.7	0.0	1,250	0	324	0	0	0	0	0	0
2244	City of Lakeside	6/30/2022	Proportion	2.3	1.3	2,339	1,322	1,017	1,017	305	0	0	0	0
2244	City of Lakeside	6/30/2021	Proportion	2.5	0.5	(1,212)	(242)	(485)	(242)	0	0	0	0	0
2244	City of Lakeside	6/30/2020	Proportion	2.7	0.0	1,222	0	316	0	0	0	0	0	0
2245	City of Dundee	6/30/2022	Proportion	2.3	1.3	6,796	3,841	2,955	2,955	886	0	0	0	0
2245	City of Dundee	6/30/2021	Proportion	2.5	0.5	314	62	126	62	0	0	0	0	0
2245	City of Dundee	6/30/2020	Proportion	2.7	0.0	1,037	0	269	0	0	0	0	0	0
2246	City of Merrill	6/30/2022	Proportion	2.3	1.3	(457)	(258)	(199)	(199)	(59)	0	0	0	0
2246	City of Merrill	6/30/2021	Proportion	2.5	0.5	2,321	465	928	465	0	0	0	0	0
2246	City of Merrill	6/30/2020	Proportion	2.7	0.0	2,969	0	769	0	0	0	0	0	0
2247	City of Malin	6/30/2022	Proportion	2.3	1.3	909	514	395	395	119	0	0	0	0
2247	City of Malin	6/30/2021	Proportion	2.5	0.5	650	130	260	130	0	0	0	0	0
2247	City of Malin	6/30/2020	Proportion	2.7	0.0	(3,268)	0	(848)	0	0	0	0	0	0
2248	City of Fossil	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2248	City of Fossil	6/30/2020	Proportion	2.7	0.0	874	0	226	0	0	0	0	0	0
2249	City of Phoenix	6/30/2022	Proportion	2.3	1.3	(4,498)	(2,542)	(1,956)	(1,956)	(586)	0	0	0	0
2249	City of Phoenix	6/30/2021	Proportion	2.5	0.5	(2,988)	(598)	(1,195)	(598)	0	0	0	0	0
2249	City of Phoenix	6/30/2020	Proportion	2.7	0.0	7,346	0	1,904	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2022	Proportion	2.3	1.3	12,516	7,074	5,442	5,442	1,632	0	0	0	0
2250	City of Gold Beach	6/30/2021	Proportion	2.5	0.5	(5,689)	(1,137)	(2,276)	(1,137)	0	0	0	0	0
2250	City of Gold Beach	6/30/2020	Proportion	2.7	0.0	4,509	0	1,169	0	0	0	0	0	0
2251	City of Rogue River	6/30/2022	Proportion	2.3	1.3	2,180	1,232	948	948	284	0	0	0	0
2251	City of Rogue River	6/30/2021	Proportion	2.5	0.5	(1,831)	(367)	(732)	(367)	0	0	0	0	0
2251	City of Rogue River	6/30/2020	Proportion	2.7	0.0	(3,287)	0	(853)	0	0	0	0	0	0
2252	City of Dayton	6/30/2022	Proportion	2.3	1.3	1,465	828	637	637	191	0	0	0	0
2252	City of Dayton	6/30/2021	Proportion	2.5	0.5	(1,350)	(270)	(540)	(270)	0	0	0	0	0
2252	City of Dayton	6/30/2020	Proportion	2.7	0.0	1,776	0	460	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2022	Proportion	2.3	1.3	333	188	145	145	43	0	0	0	0
2253	Town of Butte Falls	6/30/2021	Proportion	2.5	0.5	(651)	(131)	(260)	(131)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2020	Proportion	2.7	0.0	1,252	0	324	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2022	Proportion	2.3	1.3	212	120	92	92	28	0	0	0	0
2255	Town of Canyon City	6/30/2021	Proportion	2.5	0.5	(174)	(34)	(70)	(34)	0	0	0	0	0
2255	Town of Canyon City	6/30/2020	Proportion	2.7	0.0	702	0	182	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2022	Proportion	2.3	1.3	(1,227)	(694)	(533)	(533)	(161)	0	0	0	0
2256	City of Jordan Valley	6/30/2021	Proportion	2.5	0.5	(391)	(79)	(156)	(79)	0	0	0	0	0
2256	City of Jordan Valley	6/30/2020	Proportion	2.7	0.0	(1,262)	0	(328)	0	0	0	0	0	0
2257	City of Culver	6/30/2022	Proportion	2.3	1.3	(1,056)	(597)	(459)	(459)	(138)	0	0	0	0
2257	City of Culver	6/30/2021	Proportion	2.5	0.5	(1,631)	(327)	(652)	(327)	0	0	0	0	0
2257	City of Culver	6/30/2020	Proportion	2.7	0.0	(139)	0	(37)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2022	Proportion	2.3	1.3	1,362	770	592	592	178	0	0	0	0
2258	City of Adair Village	6/30/2021	Proportion	2.5	0.5	(1,697)	(339)	(679)	(339)	0	0	0	0	0
2258	City of Adair Village	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2022	Proportion	2.3	1.3	(9)	(5)	(4)	(4)	(1)	0	0	0	0
2260	City of Riddle	6/30/2021	Proportion	2.5	0.5	167	33	67	33	0	0	0	0	0
2260	City of Riddle	6/30/2020	Proportion	2.7	0.0	(538)	0	(140)	0	0	0	0	0	0
2261	City of Waldport	6/30/2022	Proportion	2.3	1.3	4,891	2,764	2,127	2,127	637	0	0	0	0
2261	City of Waldport	6/30/2021	Proportion	2.5	0.5	(1,007)	(201)	(403)	(201)	0	0	0	0	0
2261	City of Waldport	6/30/2020	Proportion	2.7	0.0	(7,097)	0	(1,839)	0	0	0	0	0	0
2262	City of Dufur	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2262	City of Dufur	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2262	City of Dufur	6/30/2020	Proportion	2.7	0.0	2,495	0	647	0	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2022	Proportion	2.3	1.3	8,756	4,949	3,807	3,807	1,142	0	0	0	0	0	0
2263	City of La Grande	6/30/2021	Proportion	2.5	0.5	916	184	366	184	0	0	0	0	0	0	0
2263	City of La Grande	6/30/2020	Proportion	2.7	0.0	9,482	0	2,458	0	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2022	Proportion	2.3	1.3	84	47	37	37	10	0	0	0	0	0	0
2264	City of Gervais	6/30/2021	Proportion	2.5	0.5	(13,034)	(2,606)	(5,214)	(2,606)	0	0	0	0	0	0	0
2264	City of Gervais	6/30/2020	Proportion	2.7	0.0	1,361	0	353	0	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2022	Proportion	2.3	1.3	1,137	643	494	494	149	0	0	0	0	0	0
2265	City of Westfir	6/30/2021	Proportion	2.5	0.5	(932)	(186)	(373)	(186)	0	0	0	0	0	0	0
2265	City of Westfir	6/30/2020	Proportion	2.7	0.0	590	0	152	0	0	0	0	0	0	0	0
2266	City of Irrigon	6/30/2022	Proportion	2.3	1.3	783	443	340	340	103	0	0	0	0	0	0
2266	City of Irrigon	6/30/2021	Proportion	2.5	0.5	2,959	591	1,184	591	0	0	0	0	0	0	0
2266	City of Irrigon	6/30/2020	Proportion	2.7	0.0	(9,260)	0	(2,400)	0	0	0	0	0	0	0	0
2267	City of Independence	6/30/2022	Proportion	2.3	1.3	(16,883)	(9,543)	(7,340)	(7,340)	(2,203)	0	0	0	0	0	0
2267	City of Independence	6/30/2021	Proportion	2.5	0.5	10,621	2,125	4,248	2,125	0	0	0	0	0	0	0
2267	City of Independence	6/30/2020	Proportion	2.7	0.0	11,389	0	2,953	0	0	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2022	Proportion	2.3	1.3	(2,543)	(1,437)	(1,106)	(1,106)	(331)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2021	Proportion	2.5	0.5	(1,816)	(364)	(726)	(364)	0	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2020	Proportion	2.7	0.0	(4,243)	0	(1,101)	0	0	0	0	0	0	0	0
2269	City of Durham	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2269	City of Durham	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2269	City of Durham	6/30/2020	Proportion	2.7	0.0	985	0	255	0	0	0	0	0	0	0	0
2270	City of Lyons	6/30/2022	Proportion	2.3	1.3	(1,023)	(578)	(445)	(445)	(133)	0	0	0	0	0	0
2270	City of Lyons	6/30/2021	Proportion	2.5	0.5	(492)	(98)	(197)	(98)	0	0	0	0	0	0	0
2270	City of Lyons	6/30/2020	Proportion	2.7	0.0	(953)	0	(247)	0	0	0	0	0	0	0	0
2271	City of Columbia City	6/30/2022	Proportion	2.3	1.3	(1,766)	(998)	(768)	(768)	(230)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2021	Proportion	2.5	0.5	(5,432)	(1,086)	(2,173)	(1,086)	0	0	0	0	0	0	0
2271	City of Columbia City	6/30/2020	Proportion	2.7	0.0	3,693	0	957	0	0	0	0	0	0	0	0
2272	City of Aurora	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2272	City of Aurora	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2272	City of Aurora	6/30/2020	Proportion	2.7	0.0	2,217	0	575	0	0	0	0	0	0	0	0
2273	City of Silverton	6/30/2022	Proportion	2.3	1.3	(9,218)	(5,210)	(4,008)	(4,008)	(1,202)	0	0	0	0	0	0
2273	City of Silverton	6/30/2021	Proportion	2.5	0.5	8,530	1,706	3,412	1,706	0	0	0	0	0	0	0
2273	City of Silverton	6/30/2020	Proportion	2.7	0.0	(17,759)	0	(4,605)	0	0	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2020	Proportion	2.7	0.0	2,582	0	670	0	0	0	0	0	0	0	0
2275	City of Toledo	6/30/2022	Proportion	2.3	1.3	119,425	67,501	51,924	51,924	15,577	0	0	0	0	0	0
2275	City of Toledo	6/30/2021	Proportion	2.5	0.5	(86,274)	(17,254)	(34,510)	(17,254)	0	0	0	0	0	0	0
2275	City of Toledo	6/30/2020	Proportion	2.7	0.0	19,804	0	5,134	0	0	0	0	0	0	0	0
2276	City of Newport	6/30/2022	Proportion	2.3	1.3	53,415	30,191	23,224	23,224	6,967	0	0	0	0	0	0
2276	City of Newport	6/30/2021	Proportion	2.5	0.5	5,381	1,077	2,152	1,077	0	0	0	0	0	0	0
2276	City of Newport	6/30/2020	Proportion	2.7	0.0	4,071	0	1,055	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2022	Proportion	2.3	1.3	87,612	49,520	38,092	38,092	11,428	0	0	0	0	0	0
2278	City of Springfield	6/30/2021	Proportion	2.5	0.5	102,724	20,544	41,090	20,544	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2020	Proportion	2.7	0.0	(275,625)	0	(71,459)	0	0	0	0	0	0	0	0
2279	City of Keizer	6/30/2022	Proportion	2.3	1.3	(4,363)	(2,466)	(1,897)	(1,897)	(569)	0	0	0	0	0	0
2279	City of Keizer	6/30/2021	Proportion	2.5	0.5	3,293	659	1,317	659	0	0	0	0	0	0	0
2279	City of Keizer	6/30/2020	Proportion	2.7	0.0	(24,470)	0	(6,344)	0	0	0	0	0	0	0	0
2280	City of Winston	6/30/2022	Proportion	2.3	1.3	(8,854)	(5,004)	(3,850)	(3,850)	(1,154)	0	0	0	0	0	0
2280	City of Winston	6/30/2021	Proportion	2.5	0.5	(4,774)	(954)	(1,910)	(954)	0	0	0	0	0	0	0
2280	City of Winston	6/30/2020	Proportion	2.7	0.0	(440)	0	(114)	0	0	0	0	0	0	0	0
2281	City of Manzanita	6/30/2022	Proportion	2.3	1.3	(4,383)	(2,477)	(1,906)	(1,906)	(571)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2021	Proportion	2.5	0.5	(1,348)	(270)	(539)	(270)	0	0	0	0	0	0	0
2281	City of Manzanita	6/30/2020	Proportion	2.7	0.0	4,435	0	1,149	0	0	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2022	Proportion	2.3	1.3	(850)	(480)	(370)	(370)	(110)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2021	Proportion	2.5	0.5	3,673	735	1,469	735	0	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2020	Proportion	2.7	0.0	(1,598)	0	(414)	0	0	0	0	0	0	0	0

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		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2283	City of Maupin	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2283	City of Maupin	6/30/2021	Proportion	2.5	0.5	1,814	362	726	362	0	0	0	0	0	0
2283	City of Maupin	6/30/2020	Proportion	2.7	0.0	8,288	0	2,148	0	0	0	0	0	0	0
2284	City of Halsey	6/30/2022	Proportion	2.3	1.3	4,088	2,311	1,777	1,777	534	0	0	0	0	0
2284	City of Halsey	6/30/2021	Proportion	2.5	0.5	212	42	85	42	0	0	0	0	0	0
2284	City of Halsey	6/30/2020	Proportion	2.7	0.0	299	0	77	0	0	0	0	0	0	0
2285	City of Veneta	6/30/2022	Proportion	2.3	1.3	24,015	13,574	10,441	10,441	3,133	0	0	0	0	0
2285	City of Veneta	6/30/2021	Proportion	2.5	0.5	(2,141)	(429)	(856)	(429)	0	0	0	0	0	0
2285	City of Veneta	6/30/2020	Proportion	2.7	0.0	(1,867)	0	(485)	0	0	0	0	0	0	0
2286	City of Millersburg	6/30/2022	Proportion	2.3	1.3	(1,565)	(885)	(680)	(680)	(205)	0	0	0	0	0
2286	City of Millersburg	6/30/2021	Proportion	2.5	0.5	(2,825)	(565)	(1,130)	(565)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2020	Proportion	2.7	0.0	796	0	206	0	0	0	0	0	0	0
2287	City of King City	6/30/2022	Proportion	2.3	1.3	1,452	821	631	631	190	0	0	0	0	0
2287	City of King City	6/30/2021	Proportion	2.5	0.5	3,046	610	1,218	610	0	0	0	0	0	0
2287	City of King City	6/30/2020	Proportion	2.7	0.0	(6,817)	0	(1,767)	0	0	0	0	0	0	0
2288	City of Tualatin	6/30/2022	Proportion	2.3	1.3	44,104	24,928	19,176	19,176	5,752	0	0	0	0	0
2288	City of Tualatin	6/30/2021	Proportion	2.5	0.5	(21,305)	(4,261)	(8,522)	(4,261)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2020	Proportion	2.7	0.0	(77,747)	0	(20,157)	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2022	Proportion	2.3	1.3	(31,581)	(17,850)	(13,731)	(13,731)	(4,119)	0	0	0	0	0
2290	City of Molalla	6/30/2021	Proportion	2.5	0.5	(20,505)	(4,101)	(8,202)	(4,101)	0	0	0	0	0	0
2290	City of Molalla	6/30/2020	Proportion	2.7	0.0	(14,198)	0	(3,680)	0	0	0	0	0	0	0
2291	City of Florence	6/30/2022	Proportion	2.3	1.3	73,189	41,368	31,821	31,821	9,547	0	0	0	0	0
2291	City of Florence	6/30/2021	Proportion	2.5	0.5	(20,914)	(4,182)	(8,366)	(4,182)	0	0	0	0	0	0
2291	City of Florence	6/30/2020	Proportion	2.7	0.0	(8,924)	0	(2,314)	0	0	0	0	0	0	0
2292	City of North Bend	6/30/2022	Proportion	2.3	1.3	43,234	24,437	18,797	18,797	5,640	0	0	0	0	0
2292	City of North Bend	6/30/2021	Proportion	2.5	0.5	19,341	3,869	7,736	3,869	0	0	0	0	0	0
2292	City of North Bend	6/30/2020	Proportion	2.7	0.0	3,701	0	959	0	0	0	0	0	0	0
2293	City of Lowell	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2293	City of Lowell	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2293	City of Lowell	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2022	Proportion	2.3	1.3	(2,258)	(1,276)	(982)	(982)	(294)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2021	Proportion	2.5	0.5	598	120	239	120	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2020	Proportion	2.7	0.0	1,814	0	470	0	0	0	0	0	0	0
2295	City of Tigard	6/30/2022	Proportion	2.3	1.3	127,453	72,039	55,414	55,414	16,625	0	0	0	0	0
2295	City of Tigard	6/30/2021	Proportion	2.5	0.5	17,545	3,509	7,018	3,509	0	0	0	0	0	0
2295	City of Tigard	6/30/2020	Proportion	2.7	0.0	(39,841)	0	(10,329)	0	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2022	Proportion	2.3	1.3	(27,604)	(15,602)	(12,002)	(12,002)	(3,600)	0	0	0	0	0
2296	City of Happy Valley	6/30/2021	Proportion	2.5	0.5	862	172	345	172	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2020	Proportion	2.7	0.0	(18,644)	0	(4,834)	0	0	0	0	0	0	0
2297	City of Rainier	6/30/2022	Proportion	2.3	1.3	(4,626)	(2,615)	(2,011)	(2,011)	(604)	0	0	0	0	0
2297	City of Rainier	6/30/2021	Proportion	2.5	0.5	4,068	814	1,627	814	0	0	0	0	0	0
2297	City of Rainier	6/30/2020	Proportion	2.7	0.0	(1,301)	0	(337)	0	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2022	Proportion	2.3	1.3	68,358	38,637	29,721	29,721	8,916	0	0	0	0	0
2298	City of Lincoln City	6/30/2021	Proportion	2.5	0.5	(82,467)	(16,493)	(32,987)	(16,493)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2020	Proportion	2.7	0.0	20,137	0	5,221	0	0	0	0	0	0	0
2299	City of Dunes City	6/30/2022	Proportion	2.3	1.3	1,214	686	528	528	158	0	0	0	0	0
2299	City of Dunes City	6/30/2021	Proportion	2.5	0.5	(1,755)	(351)	(702)	(351)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2020	Proportion	2.7	0.0	439	0	113	0	0	0	0	0	0	0
2300	City of Yachats	6/30/2022	Proportion	2.3	1.3	(8,255)	(4,666)	(3,589)	(3,589)	(1,077)	0	0	0	0	0
2300	City of Yachats	6/30/2021	Proportion	2.5	0.5	3,735	747	1,494	747	0	0	0	0	0	0
2300	City of Yachats	6/30/2020	Proportion	2.7	0.0	(1,503)	0	(389)	0	0	0	0	0	0	0
2301	City of Moro	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2301	City of Moro	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2301	City of Moro	6/30/2020	Proportion	2.7	0.0	858	0	222	0	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2022	Proportion	2.3	1.3	(493)	(279)	(214)	(214)	(65)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2021	Proportion	2.5	0.5	(10)	(2)	(4)	(2)	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2020	Proportion	2.7	0.0	(1,055)	0	(273)	0	0	0	0	0	0	0
2303	City of Woodburn	6/30/2022	Proportion	2.3	1.3	(22,293)	(12,600)	(9,693)	(9,693)	(2,907)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2303	City of Woodburn	6/30/2021	Proportion	2.5	0.5	25,767	5,153	10,307	5,153	0	0	0	0	0	0	0
2303	City of Woodburn	6/30/2020	Proportion	2.7	0.0	(39,734)	0	(10,302)	0	0	0	0	0	0	0	0
2304	City of Gladstone	6/30/2022	Proportion	2.3	1.3	(2,317)	(1,310)	(1,007)	(1,007)	(303)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2021	Proportion	2.5	0.5	(4,928)	(986)	(1,971)	(986)	0	0	0	0	0	0	0
2304	City of Gladstone	6/30/2020	Proportion	2.7	0.0	3,699	0	959	0	0	0	0	0	0	0	0
2305	City of Elkton	6/30/2022	Proportion	2.3	1.3	(1,157)	(654)	(503)	(503)	(151)	0	0	0	0	0	0
2305	City of Elkton	6/30/2021	Proportion	2.5	0.5	308	62	123	62	0	0	0	0	0	0	0
2305	City of Elkton	6/30/2020	Proportion	2.7	0.0	(1,172)	0	(304)	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2020	Proportion	2.7	0.0	209	0	55	0	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2022	Proportion	2.3	1.3	(1,491)	(843)	(648)	(648)	(195)	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2021	Proportion	2.5	0.5	1,330	266	532	266	0	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2020	Proportion	2.7	0.0	311	0	81	0	0	0	0	0	0	0	0
2308	City of North Powder	6/30/2022	Proportion	2.3	1.3	905	512	393	393	119	0	0	0	0	0	0
2308	City of North Powder	6/30/2021	Proportion	2.5	0.5	(940)	(188)	(376)	(188)	0	0	0	0	0	0	0
2308	City of North Powder	6/30/2020	Proportion	2.7	0.0	550	0	142	0	0	0	0	0	0	0	0
2309	City of Gearhart	6/30/2022	Proportion	2.3	1.3	2,872	1,623	1,249	1,249	374	0	0	0	0	0	0
2309	City of Gearhart	6/30/2021	Proportion	2.5	0.5	5,144	1,028	2,058	1,028	0	0	0	0	0	0	0
2309	City of Gearhart	6/30/2020	Proportion	2.7	0.0	13,031	0	3,379	0	0	0	0	0	0	0	0
2403	Central Coos Fire and Rescue	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2022	Proportion	2.3	1.3	6,367	3,599	2,768	2,768	831	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2021	Proportion	2.5	0.5	265	53	106	53	0	0	0	0	0	0	0
2501	Port of The Dalles	6/30/2020	Proportion	2.7	0.0	(1,020)	0	(264)	0	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2022	Proportion	2.3	1.3	(4,982)	(2,816)	(2,166)	(2,166)	(650)	0	0	0	0	0	0
2507	Port of Astoria	6/30/2021	Proportion	2.5	0.5	632	126	253	126	0	0	0	0	0	0	0
2507	Port of Astoria	6/30/2020	Proportion	2.7	0.0	8,031	0	2,083	0	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2022	Proportion	2.3	1.3	8,335	4,711	3,624	3,624	1,087	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2021	Proportion	2.5	0.5	(28,744)	(5,748)	(11,498)	(5,748)	0	0	0	0	0	0	0
2508	Multnomah Drainage	6/30/2020	Proportion	2.7	0.0	12,515	0	3,245	0	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2020	Proportion	2.7	0.0	664	0	172	0	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2022	Proportion	2.3	1.3	9,250	5,228	4,022	4,022	1,206	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2021	Proportion	2.5	0.5	(7,587)	(1,517)	(3,035)	(1,517)	0	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2020	Proportion	2.7	0.0	2,656	0	688	0	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2022	Proportion	2.3	1.3	218,031	123,235	94,796	94,796	28,439	0	0	0	0	0	0
2512	Port of Portland	6/30/2021	Proportion	2.5	0.5	(226,414)	(45,282)	(90,566)	(45,282)	0	0	0	0	0	0	0
2512	Port of Portland	6/30/2020	Proportion	2.7	0.0	119,751	0	31,047	0	0	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2022	Proportion	2.3	1.3	26,650	15,063	11,587	11,587	3,476	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2021	Proportion	2.5	0.5	(17,899)	(3,579)	(7,160)	(3,579)	0	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2020	Proportion	2.7	0.0	2,796	0	724	0	0	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2022	Proportion	2.3	1.3	(32,205)	(18,203)	(14,002)	(14,002)	(4,201)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2021	Proportion	2.5	0.5	24,916	4,984	9,966	4,984	0	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2020	Proportion	2.7	0.0	(10,878)	0	(2,820)	0	0	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2022	Proportion	2.3	1.3	(28,468)	(16,091)	(12,377)	(12,377)	(3,714)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2021	Proportion	2.5	0.5	20,905	4,181	8,362	4,181	0	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2020	Proportion	2.7	0.0	(21,459)	0	(5,663)	0	0	0	0	0	0	0	0
2519	Home Forward	6/30/2022	Proportion	2.3	1.3	56,061	31,687	24,374	24,374	7,313	0	0	0	0	0	0
2519	Home Forward	6/30/2021	Proportion	2.5	0.5	(94,629)	(18,925)	(37,852)	(18,925)	0	0	0	0	0	0	0
2519	Home Forward	6/30/2020	Proportion	2.7	0.0	(70,783)	0	(18,351)	0	0	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2022	Proportion	2.3	1.3	17,433	9,853	7,580	7,580	2,273	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2021	Proportion	2.5	0.5	(18,608)	(3,722)	(7,443)	(3,722)	0	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2020	Proportion	2.7	0.0	24,968	0	6,474	0	0	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2022	Proportion	2.3	1.3	(12,413)	(7,016)	(5,397)	(5,397)	(1,619)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2021	Proportion	2.5	0.5	37,498	7,500	14,999	7,500	0	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2020	Proportion	2.7	0.0	(31,435)	0	(8,149)	0	0	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2022	Proportion	2.3	1.3	24,061	13,600	10,461	10,461	3,139	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 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	6/30/2021	Proportion	2.5	0.5	(20,273)	(4,055)	(8,109)	(4,055)	0	0	0	0	0
2526	Clatskanie PUD	6/30/2020	Proportion	2.7	0.0	(12,500)	0	(3,240)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2022	Proportion	2.3	1.3	(7,946)	(4,491)	(3,455)	(3,455)	(1,036)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2021	Proportion	2.5	0.5	498	100	199	100	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2020	Proportion	2.7	0.0	(6,161)	0	(1,597)	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2022	Proportion	2.3	1.3	11,106	6,277	4,829	4,829	1,448	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2021	Proportion	2.5	0.5	23,064	4,612	9,226	4,612	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2020	Proportion	2.7	0.0	(15,225)	0	(3,947)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2022	Proportion	2.3	1.3	1,099	621	478	478	143	0	0	0	0
2529	East Fork Irrigation District	6/30/2021	Proportion	2.5	0.5	3,612	722	1,445	722	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2020	Proportion	2.7	0.0	(2,753)	0	(713)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2022	Proportion	2.3	1.3	(13,654)	(7,717)	(5,937)	(5,937)	(1,780)	0	0	0	0
2531	Oregon School Boards Association	6/30/2021	Proportion	2.5	0.5	11,117	2,223	4,447	2,223	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2020	Proportion	2.7	0.0	11,940	0	3,096	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2022	Proportion	2.3	1.3	12,116	6,848	5,268	5,268	1,580	0	0	0	0
2533	Owyhee Irrigation District	6/30/2021	Proportion	2.5	0.5	339	67	136	67	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2020	Proportion	2.7	0.0	(4,246)	0	(1,100)	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2022	Proportion	2.3	1.3	(158)	(89)	(69)	(69)	(20)	0	0	0	0
2536	Valley View Cemetery	6/30/2021	Proportion	2.5	0.5	41	9	16	9	0	0	0	0	0
2536	Valley View Cemetery	6/30/2020	Proportion	2.7	0.0	242	0	62	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2020	Proportion	2.7	0.0	2,671	0	693	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2022	Proportion	2.3	1.3	5,692	3,217	2,475	2,475	742	0	0	0	0
2540	West Extension Irrigation District	6/30/2021	Proportion	2.5	0.5	(7,451)	(1,491)	(2,980)	(1,491)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2020	Proportion	2.7	0.0	2,716	0	704	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2020	Proportion	2.7	0.0	3,594	0	932	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2022	Proportion	2.3	1.3	(2,985)	(1,687)	(1,298)	(1,298)	(389)	0	0	0	0
2542	Rainbow Water District	6/30/2021	Proportion	2.5	0.5	354	70	142	70	0	0	0	0	0
2542	Rainbow Water District	6/30/2020	Proportion	2.7	0.0	3,611	0	937	0	0	0	0	0	0
2545	Council of Governments	6/30/2022	Proportion	2.3	1.3	23,776	13,439	10,337	10,337	3,102	0	0	0	0
2545	Council of Governments	6/30/2021	Proportion	2.5	0.5	27,494	5,498	10,998	5,498	0	0	0	0	0
2545	Council of Governments	6/30/2020	Proportion	2.7	0.0	26,526	0	6,878	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2022	Proportion	2.3	1.3	3,605	2,038	1,567	1,567	471	0	0	0	0
2549	Rogue River Fire District	6/30/2021	Proportion	2.5	0.5	4,046	810	1,618	810	0	0	0	0	0
2549	Rogue River Fire District	6/30/2020	Proportion	2.7	0.0	(5,625)	0	(1,459)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2022	Proportion	2.3	1.3	(1,864)	(1,054)	(810)	(810)	(244)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2021	Proportion	2.5	0.5	291	59	116	59	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2020	Proportion	2.7	0.0	(284)	0	(74)	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2022	Proportion	2.3	1.3	10,415	5,887	4,528	4,528	1,359	0	0	0	0
2551	Sandy Fire Department	6/30/2021	Proportion	2.5	0.5	2,392	478	957	478	0	0	0	0	0
2551	Sandy Fire Department	6/30/2020	Proportion	2.7	0.0	(18,317)	0	(4,749)	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2022	Proportion	2.3	1.3	(9,079)	(5,132)	(3,947)	(3,947)	(1,185)	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2021	Proportion	2.5	0.5	188	38	75	38	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2020	Proportion	2.7	0.0	(1,936)	0	(502)	0	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(4,099)	(2,317)	(1,782)	(1,782)	(535)	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(3,450)	(690)	(1,380)	(690)	0	0	0	0	0
2553	Tangent Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	1,970	0	510	0	0	0	0	0	0
2555	Monroe Fire Department	6/30/2022	Proportion	2.3	1.3	3,808	2,152	1,656	1,656	496	0	0	0	0
2555	Monroe Fire Department	6/30/2021	Proportion	2.5	0.5	682	136	273	136	0	0	0	0	0
2555	Monroe Fire Department	6/30/2020	Proportion	2.7	0.0	(756)	0	(196)	0	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2022	Proportion	2.3	1.3	(21,123)	(11,939)	(9,184)	(9,184)	(2,755)	0	0	0	0
2556	Jackson County Fire District 5	6/30/2021	Proportion	2.5	0.5	(2,376)	(476)	(950)	(476)	0	0	0	0	0
2556	Jackson County Fire District 5	6/30/2020	Proportion	2.7	0.0	(31,031)	0	(8,045)	0	0	0	0	0	0
2557	Estacada Fire Department	6/30/2022	Proportion	2.3	1.3	(10,208)	(5,770)	(4,438)	(4,438)	(1,332)	0	0	0	0
2557	Estacada Fire Department	6/30/2021	Proportion	2.5	0.5	(12,372)	(2,474)	(4,949)	(2,474)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2557	Estacada Fire Department	6/30/2020	Proportion	2.7	0.0	8,205	0	2,127	0	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2022	Proportion	2.3	1.3	4,199	2,373	1,826	1,826	547	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2021	Proportion	2.5	0.5	(1,849)	(369)	(740)	(369)	0	0	0	0	0	0	0
2559	Keizer Fire Department	6/30/2020	Proportion	2.7	0.0	10,672	0	2,766	0	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	20,684	11,691	8,993	8,993	2,698	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(11,470)	(2,294)	(4,588)	(2,294)	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	3,828	0	992	0	0	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2022	Proportion	2.3	1.3	(1,995)	(1,128)	(867)	(867)	(261)	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2021	Proportion	2.5	0.5	388	78	155	78	0	0	0	0	0	0	0
2562	Wy'East Fire District	6/30/2020	Proportion	2.7	0.0	(1,478)	0	(384)	0	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2022	Proportion	2.3	1.3	(3,880)	(2,193)	(1,687)	(1,687)	(506)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2021	Proportion	2.5	0.5	2,908	582	1,163	582	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2020	Proportion	2.7	0.0	44,011	0	11,411	0	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2022	Proportion	2.3	1.3	(1,003)	(567)	(436)	(436)	(131)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2021	Proportion	2.5	0.5	138	28	55	28	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2020	Proportion	2.7	0.0	218	0	56	0	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(22,325)	(12,618)	(9,707)	(9,707)	(2,911)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	3,072	614	1,229	614	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(2,378)	0	(616)	0	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2022	Proportion	2.3	1.3	(4,164)	(2,354)	(1,810)	(1,810)	(544)	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2021	Proportion	2.5	0.5	9,854	1,970	3,942	1,970	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2020	Proportion	2.7	0.0	(22,234)	0	(5,764)	0	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2022	Proportion	2.3	1.3	62,356	35,245	27,111	27,111	8,134	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2021	Proportion	2.5	0.5	(59,174)	(11,834)	(23,670)	(11,834)	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2020	Proportion	2.7	0.0	(9,610)	0	(2,492)	0	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2022	Proportion	2.3	1.3	(2,935)	(1,659)	(1,276)	(1,276)	(383)	0	0	0	0	0	0
2570	Port of St Helens	6/30/2021	Proportion	2.5	0.5	(615)	(123)	(246)	(123)	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2020	Proportion	2.7	0.0	10,134	0	2,628	0	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2022	Proportion	2.3	1.3	(2,565)	(1,450)	(1,115)	(1,115)	(335)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2021	Proportion	2.5	0.5	396	80	158	80	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2020	Proportion	2.7	0.0	(1,626)	0	(422)	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	1.3	10,812	6,111	4,701	4,701	1,410	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2021	Proportion	2.5	0.5	(169)	(33)	(68)	(33)	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2020	Proportion	2.7	0.0	6,007	0	1,557	0	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	11,898	0	3,084	0	0	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	26,663	15,070	11,593	11,593	3,477	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(5,115)	(1,023)	(2,046)	(1,023)	0	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(2,278)	0	(590)	0	0	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2022	Proportion	2.3	1.3	11,052	6,247	4,805	4,805	1,442	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2021	Proportion	2.5	0.5	(19,677)	(3,935)	(7,871)	(3,935)	0	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2020	Proportion	2.7	0.0	(51,919)	0	(13,461)	0	0	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2022	Proportion	2.3	1.3	(3,353)	(1,895)	(1,458)	(1,458)	(437)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2021	Proportion	2.5	0.5	485	97	194	97	0	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2020	Proportion	2.7	0.0	(3,257)	0	(845)	0	0	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2022	Proportion	2.3	1.3	475	268	207	207	61	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2021	Proportion	2.5	0.5	13,804	2,760	5,522	2,760	0	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2020	Proportion	2.7	0.0	(11,532)	0	(2,990)	0	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2022	Proportion	2.3	1.3	(4,536)	(2,564)	(1,972)	(1,972)	(592)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2021	Proportion	2.5	0.5	(83)	(17)	(33)	(17)	0	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2020	Proportion	2.7	0.0	(2,138)	0	(554)	0	0	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2022	Proportion	2.3	1.3	5,699	3,221	2,478	2,478	743	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2021	Proportion	2.5	0.5	(1,247)	(249)	(499)	(249)	0	0	0	0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2020	Proportion	2.7	0.0	(1,867)	0	(485)	0	0	0	0	0	0	0	0

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June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2588	Clatskanie Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(11,202)	(6,332)	(4,870)	(4,870)	(1,462)	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	2,334	466	934	466	0	0	0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	4,160	0	1,078	0	0	0	0	0	0	0
2589	West Slope Water District	6/30/2022	Proportion	2.3	1.3	(1,092)	(617)	(475)	(475)	(142)	0	0	0	0	0
2589	West Slope Water District	6/30/2021	Proportion	2.5	0.5	4,540	908	1,816	908	0	0	0	0	0	0
2589	West Slope Water District	6/30/2020	Proportion	2.7	0.0	(6,409)	0	(1,661)	0	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2022	Proportion	2.3	1.3	5,164	2,919	2,245	2,245	674	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2021	Proportion	2.5	0.5	66,452	13,290	26,581	13,290	0	0	0	0	0	0
2590	Redmond Fire & Rescue	6/30/2020	Proportion	2.7	0.0	(87,929)	0	(22,797)	0	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2022	Proportion	2.3	1.3	(5,793)	(3,274)	(2,519)	(2,519)	(755)	0	0	0	0	0
2592	Medford Irrigation District	6/30/2021	Proportion	2.5	0.5	(1,707)	(341)	(683)	(341)	0	0	0	0	0	0
2592	Medford Irrigation District	6/30/2020	Proportion	2.7	0.0	(777)	0	(201)	0	0	0	0	0	0	0
2594	Metro	6/30/2022	Proportion	2.3	1.3	118,205	66,812	51,393	51,393	15,419	0	0	0	0	0
2594	Metro	6/30/2021	Proportion	2.5	0.5	(326,120)	(65,224)	(130,448)	(65,224)	0	0	0	0	0	0
2594	Metro	6/30/2020	Proportion	2.7	0.0	(52,677)	0	(13,657)	0	0	0	0	0	0	0
2595	Canby Fire District	6/30/2022	Proportion	2.3	1.3	(5,517)	(3,118)	(2,399)	(2,399)	(719)	0	0	0	0	0
2595	Canby Fire District	6/30/2021	Proportion	2.5	0.5	(20,682)	(4,136)	(8,273)	(4,136)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2020	Proportion	2.7	0.0	5,335	0	1,383	0	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2022	Proportion	2.3	1.3	31,387	17,740	13,647	13,647	4,093	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2021	Proportion	2.5	0.5	12,830	2,566	5,132	2,566	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2020	Proportion	2.7	0.0	34,112	0	8,844	0	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2021	Proportion	2.5	0.5	3,359	671	1,344	671	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2020	Proportion	2.7	0.0	(1,418)	0	(368)	0	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2022	Proportion	2.3	1.3	(3,446)	(1,948)	(1,498)	(1,498)	(450)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2021	Proportion	2.5	0.5	1,220	244	488	244	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2020	Proportion	2.7	0.0	3,982	0	1,032	0	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2022	Proportion	2.3	1.3	(1,508)	(852)	(656)	(656)	(196)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2021	Proportion	2.5	0.5	3,785	757	1,514	757	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2020	Proportion	2.7	0.0	(1,966)	0	(510)	0	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2022	Proportion	2.3	1.3	224	127	97	97	30	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2021	Proportion	2.5	0.5	3,462	692	1,385	692	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2020	Proportion	2.7	0.0	(2,251)	0	(583)	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2022	Proportion	2.3	1.3	(2,149)	(1,215)	(934)	(934)	(281)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2021	Proportion	2.5	0.5	479	95	192	95	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2020	Proportion	2.7	0.0	(1,168)	0	(302)	0	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	6,327	3,576	2,751	2,751	825	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(5,601)	(1,121)	(2,240)	(1,121)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	3,160	0	820	0	0	0	0	0	0	0
2603	Corbett Water District	6/30/2022	Proportion	2.3	1.3	2,760	1,560	1,200	1,200	360	0	0	0	0	0
2603	Corbett Water District	6/30/2021	Proportion	2.5	0.5	(2,264)	(452)	(906)	(452)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2020	Proportion	2.7	0.0	2,582	0	670	0	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2022	Proportion	2.3	1.3	(3,240)	(1,831)	(1,409)	(1,409)	(422)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2021	Proportion	2.5	0.5	522	104	209	104	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2020	Proportion	2.7	0.0	(591)	0	(153)	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2022	Proportion	2.3	1.3	7,439	4,205	3,234	3,234	971	0	0	0	0	0
2605	Scio Fire District	6/30/2021	Proportion	2.5	0.5	(6,310)	(1,262)	(2,524)	(1,262)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2020	Proportion	2.7	0.0	(466)	0	(120)	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2022	Proportion	2.3	1.3	(8,139)	(4,600)	(3,539)	(3,539)	(1,061)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2021	Proportion	2.5	0.5	9,507	1,901	3,803	1,901	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2020	Proportion	2.7	0.0	1,341	0	347	0	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2022	Proportion	2.3	1.3	(6,177)	(3,491)	(2,686)	(2,686)	(805)	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2021	Proportion	2.5	0.5	(3,026)	(606)	(1,210)	(606)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2020	Proportion	2.7	0.0	19,253	0	4,991	0	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	766	433	333	333	100	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(628)	(126)	(251)	(126)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	1,528	0	396	0	0	0	0	0	0	0
2610	Turner Fire District	6/30/2022	Proportion	2.3	1.3	11,582	6,546	5,036	5,036	1,510	0	0	0	0	0

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RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2610	Turner Fire District	6/30/2021	Proportion	2.5	0.5	(8,475)	(1,695)	(3,390)	(1,695)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2020	Proportion	2.7	0.0	5,716	0	1,482	0	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2022	Proportion	2.3	1.3	31,231	17,652	13,579	13,579	4,073	0	0	0	0	0
2612	Community Services Consortium	6/30/2021	Proportion	2.5	0.5	(45,835)	(9,167)	(18,334)	(9,167)	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2020	Proportion	2.7	0.0	(8,972)	0	(2,326)	0	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2022	Proportion	2.3	1.3	722	408	314	94	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.5	(851)	(171)	(340)	(171)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2020	Proportion	2.7	0.0	2,490	0	646	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2022	Proportion	2.3	1.3	19,323	10,922	8,401	8,401	2,521	0	0	0	0	0
2617	Clean Water Services	6/30/2021	Proportion	2.5	0.5	(15,668)	(3,134)	(6,267)	(3,134)	0	0	0	0	0	0
2617	Clean Water Services	6/30/2020	Proportion	2.7	0.0	(292,277)	0	(75,775)	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2022	Proportion	2.3	1.3	(2,045)	(1,156)	(889)	(889)	(267)	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2021	Proportion	2.5	0.5	444	88	178	88	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2020	Proportion	2.7	0.0	384	0	100	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2022	Proportion	2.3	1.3	(2,635)	(1,489)	(1,146)	(1,146)	(343)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2021	Proportion	2.5	0.5	(3,081)	(617)	(1,232)	(617)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2020	Proportion	2.7	0.0	1,117	0	289	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2020	Proportion	2.7	0.0	1,074	0	278	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2020	Proportion	2.7	0.0	965	0	251	0	0	0	0	0	0	0
2625	Port of Newport	6/30/2022	Proportion	2.3	1.3	22,912	12,950	9,962	9,962	2,988	0	0	0	0	0
2625	Port of Newport	6/30/2021	Proportion	2.5	0.5	(12,306)	(2,462)	(4,922)	(2,462)	0	0	0	0	0	0
2625	Port of Newport	6/30/2020	Proportion	2.7	0.0	(2,656)	0	(688)	0	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2022	Proportion	2.3	1.3	18,852	10,655	8,197	8,197	2,458	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2021	Proportion	2.5	0.5	(46,778)	(9,356)	(18,711)	(9,356)	0	0	0	0	0	0
2626	Tillamook Peoples Utility District	6/30/2020	Proportion	2.7	0.0	13,691	0	3,549	0	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2022	Proportion	2.3	1.3	(4,785)	(2,705)	(2,080)	(2,080)	(625)	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2021	Proportion	2.5	0.5	160	32	64	32	0	0	0	0	0	0
2628	McKenzie Fire And Rescue	6/30/2020	Proportion	2.7	0.0	3,486	0	904	0	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2022	Proportion	2.3	1.3	(10,214)	(5,773)	(4,441)	(4,441)	(1,332)	0	0	0	0	0
2630	Sheridan Fire District	6/30/2021	Proportion	2.5	0.5	(3,123)	(625)	(1,249)	(625)	0	0	0	0	0	0
2630	Sheridan Fire District	6/30/2020	Proportion	2.7	0.0	5,815	0	1,507	0	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2022	Proportion	2.3	1.3	(793)	(448)	(345)	(345)	(103)	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2021	Proportion	2.5	0.5	509	101	204	101	0	0	0	0	0	0
2631	Arch Cape Water-Sanitary District	6/30/2020	Proportion	2.7	0.0	(1,652)	0	(428)	0	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2022	Proportion	2.3	1.3	6,508	3,678	2,830	2,830	848	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2021	Proportion	2.5	0.5	(9,010)	(1,802)	(3,604)	(1,802)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2020	Proportion	2.7	0.0	3,573	0	927	0	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2022	Proportion	2.3	1.3	4,486	2,536	1,950	1,950	586	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2021	Proportion	2.5	0.5	(2,673)	(535)	(1,069)	(535)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2020	Proportion	2.7	0.0	7,647	0	1,983	0	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2022	Proportion	2.3	1.3	1,603	906	697	697	209	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2021	Proportion	2.5	0.5	(1,757)	(351)	(703)	(351)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2020	Proportion	2.7	0.0	(638)	0	(166)	0	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2022	Proportion	2.3	1.3	(3,166)	(1,789)	(1,377)	(1,377)	(412)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2021	Proportion	2.5	0.5	837	167	335	167	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2020	Proportion	2.7	0.0	(2,873)	0	(745)	0	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(3,063)	(1,731)	(1,332)	(1,332)	(399)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	902	0	234	0	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2022	Proportion	2.3	1.3	(857)	(484)	(373)	(373)	(111)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2021	Proportion	2.5	0.5	309	61	124	61	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2020	Proportion	2.7	0.0	(110)	0	(28)	0	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2022	Proportion	2.3	1.3	(1,197)	(677)	(520)	(520)	(157)	0	0	0	0	0
2644	Lakeside Water District	6/30/2021	Proportion	2.5	0.5	25	5	10	5	0	0	0	0	0	0

Exhibit F

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period		
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2644	Lakeside Water District	6/30/2020	Proportion	2.7	0.0	1,322	0	342	0	0	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	1,445	817	628	628	189	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(855)	(171)	(342)	(171)	0	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(633)	0	(165)	0	0	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(1,873)	(1,059)	(814)	(814)	(245)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(10,098)	(2,020)	(4,039)	(2,020)	0	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(1,647)	(931)	(716)	(716)	(215)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(13)	(3)	(5)	(3)	0	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	2,559	0	663	0	0	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	20,321	11,486	8,835	8,835	2,651	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(22,296)	(4,460)	(8,918)	(4,460)	0	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	6,934	0	1,798	0	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2022	Proportion	2.3	1.3	(6,358)	(3,594)	(2,764)	(2,764)	(830)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2021	Proportion	2.5	0.5	1,548	310	619	310	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2020	Proportion	2.7	0.0	3,824	0	992	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	204	40	82	40	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	233	0	61	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2022	Proportion	2.3	1.3	4,351	2,459	1,892	1,892	567	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2021	Proportion	2.5	0.5	(257)	(51)	(103)	(51)	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2020	Proportion	2.7	0.0	50	0	12	0	0	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2022	Proportion	2.3	1.3	(40,024)	(22,622)	(17,402)	(17,402)	(5,220)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2021	Proportion	2.5	0.5	6,233	1,247	2,493	1,247	0	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2020	Proportion	2.7	0.0	76,178	0	19,750	0	0	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2022	Proportion	2.3	1.3	(5,775)	(3,264)	2,3	(2,511)	(753)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2021	Proportion	2.5	0.5	4,271	855	1,708	855	0	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2020	Proportion	2.7	0.0	(4,203)	0	(1,089)	0	0	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2022	Proportion	2.3	1.3	(77,481)	(43,794)	(33,687)	(33,687)	(10,107)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2021	Proportion	2.5	0.5	(188,359)	(37,671)	(75,344)	(37,671)	0	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2020	Proportion	2.7	0.0	(653,461)	0	(169,415)	0	0	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2022	Proportion	2.3	1.3	7,003	3,958	3,045	3,045	913	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2021	Proportion	2.5	0.5	(5,744)	(1,148)	(2,298)	(1,148)	0	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2020	Proportion	2.7	0.0	4,511	0	1,169	0	0	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2022	Proportion	2.3	1.3	12,360	6,986	5,374	5,374	1,612	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2021	Proportion	2.5	0.5	(623)	(125)	(249)	(125)	0	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2020	Proportion	2.7	0.0	(3,917)	0	(1,015)	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2022	Proportion	2.3	1.3	2,335	1,320	1,015	1,015	305	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2021	Proportion	2.5	0.5	909	181	364	181	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2020	Proportion	2.7	0.0	(3,511)	0	(911)	0	0	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2022	Proportion	2.3	1.3	(27,453)	(15,517)	(11,936)	(11,936)	(3,581)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2021	Proportion	2.5	0.5	5,077	1,015	2,031	1,015	0	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2020	Proportion	2.7	0.0	(4,870)	0	(1,262)	0	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2022	Proportion	2.3	1.3	(16,164)	(9,136)	(7,028)	(7,028)	(2,108)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2021	Proportion	2.5	0.5	(1,644)	(328)	(658)	(328)	0	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2020	Proportion	2.7	0.0	(7,882)	0	(2,044)	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2022	Proportion	2.3	1.3	(449)	(254)	(195)	(195)	(59)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2021	Proportion	2.5	0.5	176	36	70	36	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2020	Proportion	2.7	0.0	(246)	0	(64)	0	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2022	Proportion	2.3	1.3	1,709	966	743	743	223	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2021	Proportion	2.5	0.5	216	44	86	44	0	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2020	Proportion	2.7	0.0	945	0	245	0	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2022	Proportion	2.3	1.3	30,822	17,421	13,401	13,401	4,020	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2021	Proportion	2.5	0.5	(2,907)	(581)	(1,163)	(581)	0	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2020	Proportion	2.7	0.0	26,166	0	6,784	0	0	0	0	0	0	0	0

Exhibit F

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								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2678	Central Oregon Regional Housing Authority	6/30/2022	Proportion	2.3	1.3	16,423	9,283	7,140	7,140	2,143	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2021	Proportion	2.5	0.5	(15,353)	(3,071)	(6,141)	(3,071)	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2020	Proportion	2.7	0.0	994	0	258	0	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2022	Proportion	2.3	1.3	22,729	12,847	9,882	9,882	2,965	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2021	Proportion	2.5	0.5	(13,217)	(2,643)	(5,287)	(2,643)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2020	Proportion	2.7	0.0	(16,493)	0	(4,275)	0	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(4,135)	(2,337)	(1,798)	(1,798)	(539)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(114)	(22)	(46)	(22)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(1,939)	0	(503)	0	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2022	Proportion	2.3	1.3	(1,750)	(989)	(761)	(761)	(228)	0	0	0	0	0
2684	Parkdale Fire District	6/30/2021	Proportion	2.5	0.5	(62)	(12)	(25)	(12)	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2020	Proportion	2.7	0.0	(2,752)	0	(714)	0	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2022	Proportion	2.3	1.3	5,756	3,253	2,503	2,503	750	0	0	0	0	0
2685	Oregon Community College Association	6/30/2021	Proportion	2.5	0.5	258	52	103	52	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2020	Proportion	2.7	0.0	4,217	0	1,093	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2020	Proportion	2.7	0.0	225	0	59	0	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2022	Proportion	2.3	1.3	(2,286)	(1,292)	(994)	(994)	(298)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2021	Proportion	2.5	0.5	646	130	258	130	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2020	Proportion	2.7	0.0	2,162	0	560	0	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2022	Proportion	2.3	1.3	8,301	4,692	3,609	3,609	1,083	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2021	Proportion	2.5	0.5	1,312	262	525	262	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2020	Proportion	2.7	0.0	(5,090)	0	(1,320)	0	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2022	Proportion	2.3	1.3	14,906	8,425	6,481	6,481	1,944	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2021	Proportion	2.5	0.5	(4,630)	(926)	(1,852)	(926)	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2020	Proportion	2.7	0.0	6,247	0	1,619	0	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2022	Proportion	2.3	1.3	(3,542)	(2,002)	(1,540)	(1,540)	(462)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2021	Proportion	2.5	0.5	830	166	332	166	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2020	Proportion	2.7	0.0	(83)	0	(21)	0	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2022	Proportion	2.3	1.3	(13,152)	(7,434)	(5,718)	(5,718)	(1,716)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2021	Proportion	2.5	0.5	(649)	(129)	(260)	(129)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2020	Proportion	2.7	0.0	15,851	0	4,109	0	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2022	Proportion	2.3	1.3	2,807	1,587	1,220	1,220	367	0	0	0	0	0
2694	Philomath Fire Department	6/30/2021	Proportion	2.5	0.5	(2,303)	(461)	(921)	(461)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2020	Proportion	2.7	0.0	4,330	0	1,122	0	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2022	Proportion	2.3	1.3	17,914	10,125	7,789	7,789	2,336	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2021	Proportion	2.5	0.5	(19,553)	(3,911)	(7,821)	(3,911)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2020	Proportion	2.7	0.0	(14,304)	0	(3,708)	0	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2022	Proportion	2.3	1.3	(439)	(248)	(191)	(191)	(57)	0	0	0	0	0
2696	Stayton Fire District	6/30/2021	Proportion	2.5	0.5	478	96	191	96	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2020	Proportion	2.7	0.0	(6,443)	0	(1,671)	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(711)	(402)	(309)	(309)	(93)	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	91	19	36	19	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	629	0	163	0	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2022	Proportion	2.3	1.3	(1,232)	(696)	(536)	(536)	(160)	0	0	0	0	0
2699	Chetco Library Board	6/30/2021	Proportion	2.5	0.5	299	59	120	59	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2020	Proportion	2.7	0.0	(64)	0	(16)	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(344)	(194)	(150)	(150)	(44)	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	63	13	25	13	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	747	0	193	0	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(2,561)	(1,448)	(1,113)	(1,113)	(335)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(15,341)	(3,069)	(6,136)	(3,069)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(5,618)	0	(1,456)	0	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2022	Proportion	2.3	1.3	(1,197)	(677)	(520)	(520)	(157)	0	0	0	0	0
2702	Banks Fire District 13	6/30/2021	Proportion	2.5	0.5	1,128	226	451	226	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2020	Proportion	2.7	0.0	2,081	0	539	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2022	Proportion	2.3	1.3	4,235	2,394	1,841	1,841	553	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2704	Clatsop County 4-H District	6/30/2021	Proportion	2.5	0.5	(3,474)	(694)	(1,390)	(694)	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2022	Proportion	2.3	1.3	(2,822)	(1,595)	(1,227)	(1,227)	(368)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2021	Proportion	2.5	0.5	3,990	798	1,596	798	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2020	Proportion	2.7	0.0	(37,092)	0	(9,616)	0	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2022	Proportion	2.3	1.3	124	70	54	54	16	0	0	0	0	0
2707	Clatskanie Library	6/30/2021	Proportion	2.5	0.5	754	150	302	150	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2020	Proportion	2.7	0.0	1,006	0	260	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2020	Proportion	2.7	0.0	1,652	0	428	0	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2022	Proportion	2.3	1.3	17,003	9,610	7,393	7,393	2,217	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2021	Proportion	2.5	0.5	(14,495)	(2,899)	(5,798)	(2,899)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2020	Proportion	2.7	0.0	(3,020)	0	(782)	0	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2022	Proportion	2.3	1.3	13,097	7,403	5,694	5,694	1,709	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2021	Proportion	2.5	0.5	(13,086)	(2,618)	(5,234)	(2,618)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2020	Proportion	2.7	0.0	(3,843)	0	(997)	0	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2022	Proportion	2.3	1.3	(839)	(474)	(365)	(365)	(109)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2021	Proportion	2.5	0.5	329	65	132	65	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2020	Proportion	2.7	0.0	(454)	0	(118)	0	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2022	Proportion	2.3	1.3	(77,792)	(43,969)	(33,823)	(33,823)	(10,146)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2021	Proportion	2.5	0.5	38,740	7,748	15,496	7,748	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2020	Proportion	2.7	0.0	(67,379)	0	(17,469)	0	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2022	Proportion	2.3	1.3	9	5	4	4	1	0	0	0	0	0
2716	Neskowin Water District	6/30/2021	Proportion	2.5	0.5	(33)	(7)	(13)	(7)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2020	Proportion	2.7	0.0	2,001	0	519	0	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2022	Proportion	2.3	1.3	(2,496)	(1,411)	(1,085)	(1,085)	(326)	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2021	Proportion	2.5	0.5	2,794	558	1,118	558	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2020	Proportion	2.7	0.0	(4,601)	0	(1,193)	0	0	0	0	0	0	0
2718	Curry Library	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2020	Proportion	2.7	0.0	4,026	0	1,044	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2022	Proportion	2.3	1.3	(5,250)	(2,967)	(2,283)	(2,283)	(684)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2021	Proportion	2.5	0.5	756	152	302	152	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2020	Proportion	2.7	0.0	1,839	0	477	0	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2022	Proportion	2.3	1.3	8,620	4,872	3,748	3,748	1,124	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2021	Proportion	2.5	0.5	462	92	185	92	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2020	Proportion	2.7	0.0	3,681	0	955	0	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2022	Proportion	2.3	1.3	(1,393)	(787)	(606)	(606)	(181)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2021	Proportion	2.5	0.5	(6,272)	(1,254)	(2,509)	(1,254)	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2020	Proportion	2.7	0.0	4,242	0	1,100	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2020	Proportion	2.7	0.0	22,637	0	5,869	0	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2022	Proportion	2.3	1.3	2,448	1,384	1,064	1,064	320	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2021	Proportion	2.5	0.5	2,094	418	838	418	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2020	Proportion	2.7	0.0	(1,282)	0	(332)	0	0	0	0	0	0	0
2728	Baker County Library District	6/30/2022	Proportion	2.3	1.3	3,532	1,996	1,536	1,536	460	0	0	0	0	0
2728	Baker County Library District	6/30/2021	Proportion	2.5	0.5	(8,726)	(1,746)	(3,490)	(1,746)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2020	Proportion	2.7	0.0	(286)	0	(74)	0	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2022	Proportion	2.3	1.3	263	149	114	114	35	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2021	Proportion	2.5	0.5	43,498	8,700	17,399	8,700	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2020	Proportion	2.7	0.0	(4,751)	0	(1,231)	0	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2022	Proportion	2.3	1.3	(6,158)	(3,481)	(2,677)	(2,677)	(804)	0	0	0	0	0
2731	Canby Utility Board	6/30/2021	Proportion	2.5	0.5	8,102	1,620	3,241	1,620	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2020	Proportion	2.7	0.0	164	0	42	0	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2022	Proportion	2.3	1.3	5,413	3,060	2,353	2,353	707	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2021	Proportion	2.5	0.5	(1,998)	(400)	(799)	(400)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2020	Proportion	2.7	0.0	66	0	18	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2733	Wiard Memorial Park District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2022	Proportion	2.3	1.3	(239)	(135)	(104)	(104)	(31)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2021	Proportion	2.5	0.5	(1,167)	(233)	(467)	(233)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2020	Proportion	2.7	0.0	(3,239)	0	(839)	0	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(18,486)	(10,449)	(8,037)	(8,037)	(2,412)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	7,681	1,537	3,072	1,537	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(6,082)	0	(1,576)	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2020	Proportion	2.7	0.0	1,312	0	340	0	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2022	Proportion	2.3	1.3	6,686	3,779	2,907	2,907	872	0	0	0	0	0
2741	Port of Garibaldi	6/30/2021	Proportion	2.5	0.5	23,050	4,610	9,220	4,610	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2020	Proportion	2.7	0.0	10,552	0	2,736	0	0	0	0	0	0	0
2742	Amity Fire District	6/30/2022	Proportion	2.3	1.3	(2,113)	(1,194)	(919)	(919)	(275)	0	0	0	0	0
2742	Amity Fire District	6/30/2021	Proportion	2.5	0.5	(742)	(148)	(297)	(148)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2020	Proportion	2.7	0.0	5,784	0	1,500	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2022	Proportion	2.3	1.3	268	151	117	117	34	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.5	4,750	950	1,900	950	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2020	Proportion	2.7	0.0	3,894	0	1,010	0	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2022	Proportion	2.3	1.3	(41,627)	(23,528)	(18,099)	(18,099)	(5,429)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2021	Proportion	2.5	0.5	74,856	14,972	29,942	14,972	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2020	Proportion	2.7	0.0	(85,167)	0	(22,081)	0	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2022	Proportion	2.3	1.3	(9,771)	(5,523)	(4,248)	(4,248)	(1,275)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2021	Proportion	2.5	0.5	(1,859)	(371)	(744)	(371)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2020	Proportion	2.7	0.0	(2,550)	0	(662)	0	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2022	Proportion	2.3	1.3	39	22	17	17	5	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2021	Proportion	2.5	0.5	(13,891)	(2,779)	(5,556)	(2,779)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2020	Proportion	2.7	0.0	3,974	0	1,030	0	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	2,314	1,308	1,006	1,006	302	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	2,445	489	978	489	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(1,418)	0	(368)	0	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2022	Proportion	2.3	1.3	(12,389)	(7,002)	(5,387)	(5,387)	(1,615)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2021	Proportion	2.5	0.5	5,296	1,060	2,118	1,060	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2020	Proportion	2.7	0.0	(13,351)	0	(3,461)	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2022	Proportion	2.3	1.3	2,174	1,229	945	945	284	0	0	0	0	0
2757	City of Stayton	6/30/2021	Proportion	2.5	0.5	(1,948)	(390)	(779)	(390)	0	0	0	0	0	0
2757	City of Stayton	6/30/2020	Proportion	2.7	0.0	(3,278)	0	(850)	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2020	Proportion	2.7	0.0	1,683	0	437	0	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	1,403	793	610	610	183	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(1,012)	(202)	(405)	(202)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(1,871)	0	(485)	0	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2022	Proportion	2.3	1.3	(2,324)	(1,314)	(1,010)	(1,010)	(304)	0	0	0	0	0
2761	Clackamas River Water	6/30/2021	Proportion	2.5	0.5	5,738	1,148	2,295	1,148	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2020	Proportion	2.7	0.0	(8,783)	0	(2,277)	0	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2022	Proportion	2.3	1.3	5,181	2,928	2,253	2,253	675	0	0	0	0	0
2763	Junction City Fire Department	6/30/2021	Proportion	2.5	0.5	(5,553)	(1,111)	(2,221)	(1,111)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2020	Proportion	2.7	0.0	(503)	0	(131)	0	0	0	0	0	0	0
2765	Green Sanitary	6/30/2022	Proportion	2.3	1.3	1,522	860	662	662	198	0	0	0	0	0
2765	Green Sanitary	6/30/2021	Proportion	2.5	0.5	15,390	3,078	6,156	3,078	0	0	0	0	0	0
2765	Green Sanitary	6/30/2020	Proportion	2.7	0.0	(5,845)	0	(1,515)	0	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2022	Proportion	2.3	1.3	8,031	4,539	3,492	3,492	1,047	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2021	Proportion	2.5	0.5	701	141	280	141	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2020	Proportion	2.7	0.0	(579)	0	(151)	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 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
2767	Springfield Utility Board	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2022	Proportion	2.3	1.3	2,573	1,454	1,119	1,119	335	0	0	0	0
2768	Lake County Library District	6/30/2021	Proportion	2.5	0.5	(2,111)	(423)	(844)	(423)	0	0	0	0	0
2768	Lake County Library District	6/30/2020	Proportion	2.7	0.0	4,947	0	1,283	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2022	Proportion	2.3	1.3	7,048	3,984	3,064	3,064	920	0	0	0	0
2771	Harbor Water PUD	6/30/2021	Proportion	2.5	0.5	(365)	(73)	(146)	(73)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2020	Proportion	2.7	0.0	(2)	0	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2022	Proportion	2.3	1.3	(12,080)	(6,828)	(5,252)	(5,252)	(1,576)	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2021	Proportion	2.5	0.5	5,245	1,049	2,098	1,049	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2020	Proportion	2.7	0.0	(29,816)	0	(7,730)	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2022	Proportion	2.3	1.3	(379)	(214)	(165)	(165)	(49)	0	0	0	0
2774	Oregon Trail Library District	6/30/2021	Proportion	2.5	0.5	(102)	(20)	(41)	(20)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2020	Proportion	2.7	0.0	1,286	0	334	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2020	Proportion	2.7	0.0	498	0	130	0	0	0	0	0	0
2777	City of Newberg	6/30/2022	Proportion	2.3	1.3	(27,486)	(15,536)	(11,950)	(11,950)	(3,586)	0	0	0	0
2777	City of Newberg	6/30/2021	Proportion	2.5	0.5	26,429	5,285	5,285	5,285	0	0	0	0	0
2777	City of Newberg	6/30/2020	Proportion	2.7	0.0	3,765	0	977	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2022	Proportion	2.3	1.3	(1,746)	(987)	(759)	(759)	(228)	0	0	0	0
2778	Mulino Water District 23	6/30/2021	Proportion	2.5	0.5	491	99	196	99	0	0	0	0	0
2778	Mulino Water District 23	6/30/2020	Proportion	2.7	0.0	(1,633)	0	(423)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	2,548	1,440	1,108	1,108	332	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(2,568)	(514)	(1,027)	(514)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(196)	0	(50)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2020	Proportion	2.7	0.0	788	0	204	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2022	Proportion	2.3	1.3	8,030	4,539	3,491	3,491	1,048	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2021	Proportion	2.5	0.5	(6,586)	(1,318)	(2,634)	(1,318)	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2022	Proportion	2.3	1.3	1,020	577	443	443	134	0	0	0	0
2783	Tillamook Fire District	6/30/2021	Proportion	2.5	0.5	213	43	85	43	0	0	0	0	0
2783	Tillamook Fire District	6/30/2020	Proportion	2.7	0.0	(1,596)	0	(414)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2022	Proportion	2.3	1.3	(2,156)	(1,219)	(937)	(937)	(282)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2021	Proportion	2.5	0.5	(819)	(163)	(328)	(163)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2020	Proportion	2.7	0.0	(1,385)	0	(359)	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2022	Proportion	2.3	1.3	4,272	2,415	1,857	1,857	558	0	0	0	0
2785	Fern Ridge Community Library	6/30/2021	Proportion	2.5	0.5	(2,419)	(483)	(968)	(483)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2020	Proportion	2.7	0.0	(853)	0	(221)	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	427	241	186	186	55	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(350)	(70)	(140)	(70)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	1,794	0	466	0	0	0	0	0	0
2788	Port of Hood River	6/30/2022	Proportion	2.3	1.3	(1,809)	(1,022)	(787)	(787)	(235)	0	0	0	0
2788	Port of Hood River	6/30/2021	Proportion	2.5	0.5	964	192	386	192	0	0	0	0	0
2788	Port of Hood River	6/30/2020	Proportion	2.7	0.0	(16,341)	0	(4,237)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2022	Proportion	2.3	1.3	(3,236)	(1,829)	(1,407)	(1,407)	(422)	0	0	0	0
2789	Farmers Irrigation District	6/30/2021	Proportion	2.5	0.5	382	76	153	76	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2020	Proportion	2.7	0.0	(203)	0	(53)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2022	Proportion	2.3	1.3	(2,941)	(1,662)	(1,279)	(1,279)	(383)	0	0	0	0
2790	Silver Falls Library District	6/30/2021	Proportion	2.5	0.5	1,011	203	404	203	0	0	0	0	0
2790	Silver Falls Library District	6/30/2020	Proportion	2.7	0.0	910	0	236	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2022	Proportion	2.3	1.3	(6,059)	(3,425)	(2,634)	(2,634)	(791)	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2021	Proportion	2.5	0.5	4,714	942	1,886	942	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2792	North Wasco County Parks And Recreation District	6/30/2020	Proportion	2.7	0.0	(2,310)	0	(598)	0	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2022	Proportion	2.3	1.3	(8,633)	(4,880)	(3,753)	(3,753)	(1,127)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2021	Proportion	2.5	0.5	(3,265)	(653)	(1,306)	(653)	0	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2020	Proportion	2.7	0.0	5,933	0	1,539	0	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(2,061)	(1,165)	(896)	(896)	(269)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	899	179	360	179	0	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(4,210)	0	(1,092)	0	0	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2022	Proportion	2.3	1.3	(691)	(391)	(300)	(300)	(91)	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2021	Proportion	2.5	0.5	32	6	13	6	0	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2020	Proportion	2.7	0.0	539	0	139	0	0	0	0	0	0	0	0
2798	Fairview Water District	6/30/2022	Proportion	2.3	1.3	673	380	293	293	87	0	0	0	0	0	0
2798	Fairview Water District	6/30/2021	Proportion	2.5	0.5	(552)	(110)	(221)	(110)	0	0	0	0	0	0	0
2798	Fairview Water District	6/30/2020	Proportion	2.7	0.0	895	0	233	0	0	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2022	Proportion	2.3	1.3	(857)	(484)	(373)	(373)	(111)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2021	Proportion	2.5	0.5	2,219	443	888	443	0	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2020	Proportion	2.7	0.0	(1,646)	0	(426)	0	0	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	7,633	4,314	3,319	3,319	995	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	253	51	101	51	0	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(1,933)	0	(501)	0	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2021	Proportion	2.5	0.5	168	34	67	34	0	0	0	0	0	0	0
2802	Rural Road Assessment District 3	6/30/2020	Proportion	2.7	0.0	1,571	0	407	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(19,228)	(10,868)	(8,360)	(8,360)	(2,508)	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2803	Southwestern Polk County Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	707	400	307	307	93	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(3,562)	(712)	(1,425)	(712)	0	0	0	0	0	0	0
2804	Aurora Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(2,709)	0	(703)	0	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2806	Multnomah County Rural Fire Protection District 14	6/30/2020	Proportion	2.7	0.0	247	0	65	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2020	Proportion	2.7	0.0	2,285	0	593	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2020	Proportion	2.7	0.0	861	0	223	0	0	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2022	Proportion	2.3	1.3	(6,833)	(3,862)	(2,971)	(2,971)	(891)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2021	Proportion	2.5	0.5	5,557	1,111	2,223	1,111	0	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2020	Proportion	2.7	0.0	55,118	0	14,290	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2022	Proportion	2.3	1.3	9,867	5,577	4,290	4,290	1,287	0	0	0	0	0	0
2814	The Job Council	6/30/2021	Proportion	2.5	0.5	(8,092)	(1,618)	(3,237)	(1,618)	0	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2022	Proportion	2.3	1.3	(688)	(389)	(299)	(299)	(90)	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2021	Proportion	2.5	0.5	(613)	(123)	(245)	(123)	0	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2020	Proportion	2.7	0.0	3,653	0	947	0	0	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2022	Proportion	2.3	1.3	5,819	3,289	2,530	2,530	759	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2021	Proportion	2.5	0.5	(4,773)	(955)	(1,909)	(955)	0	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2818	Netarts Water District	6/30/2022	Proportion	2.3	1.3	(239)	(135)	(104)	(104)	(31)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2021	Proportion	2.5	0.5	150	30	60	30	0	0	0	0	0	0	0
2818	Netarts Water District	6/30/2020	Proportion	2.7	0.0	971	0	251	0	0	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2022	Proportion	2.3	1.3	1,667	942	725	725	217	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2021	Proportion	2.5	0.5	(595)	(119)	(238)	(119)	0	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2020	Proportion	2.7	0.0	940	0	244	0	0	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2021	Proportion	2.5	0.5	40	8	16	8	0	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2020	Proportion	2.7	0.0	2,633	0	683	0	0	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2022	Proportion	2.3	1.3	(2,180)	(1,232)	(948)	(948)	(284)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2821	Tillamook County Soil And Water Conservation District	6/30/2021	Proportion	2.5	0.5	(639)	(127)	(256)	(127)	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2020	Proportion	2.7	0.0	2,663	0	691	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2022	Proportion	2.3	1.3	(2,007)	(1,134)	(873)	(873)	(261)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2021	Proportion	2.5	0.5	(6,564)	(1,312)	(2,626)	(1,312)	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2022	Proportion	2.3	1.3	(1,936)	(1,094)	(842)	(842)	(252)	0	0	0	0	0
2823	Lyons Fire District	6/30/2021	Proportion	2.5	0.5	(659)	(131)	(264)	(131)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2020	Proportion	2.7	0.0	1,204	0	312	0	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2022	Proportion	2.3	1.3	(265)	(150)	(115)	(115)	(35)	0	0	0	0	0
2824	Glide Fire Department	6/30/2021	Proportion	2.5	0.5	288	58	115	58	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2020	Proportion	2.7	0.0	661	0	171	0	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2022	Proportion	2.3	1.3	69,217	39,123	30,094	30,094	9,029	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2021	Proportion	2.5	0.5	49,626	9,926	19,850	9,926	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2020	Proportion	2.7	0.0	(32,972)	0	(8,548)	0	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2022	Proportion	2.3	1.3	(756)	(427)	(329)	(329)	(98)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2021	Proportion	2.5	0.5	(3,505)	(701)	(1,402)	(701)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2020	Proportion	2.7	0.0	(2,485)	0	(645)	0	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2022	Proportion	2.3	1.3	(21,666)	(12,246)	(9,420)	(9,420)	(2,826)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2021	Proportion	2.5	0.5	9,800	1,960	3,920	1,960	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2020	Proportion	2.7	0.0	(2,606)	0	(676)	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	1,737	982	755	755	227	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	123	25	49	25	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	2,966	0	768	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	1,822	0	472	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	2,720	1,537	1,183	1,183	354	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(5,289)	(1,057)	(2,116)	(1,057)	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2020	Proportion	2.7	0.0	3,565	0	925	0	0	0	0	0	0	0
2837	NORCOM	6/30/2022	Proportion	2.3	1.3	3,813	2,155	1,658	1,658	497	0	0	0	0	0
2837	NORCOM	6/30/2021	Proportion	2.5	0.5	1,496	300	598	300	0	0	0	0	0	0
2837	NORCOM	6/30/2020	Proportion	2.7	0.0	3,604	0	934	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2022	Proportion	2.3	1.3	3,769	2,130	1,639	1,639	491	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2021	Proportion	2.5	0.5	(3,058)	(612)	(1,223)	(612)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2020	Proportion	2.7	0.0	1,095	0	283	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2022	Proportion	2.3	1.3	(3,151)	(1,781)	(1,370)	(1,370)	(411)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2021	Proportion	2.5	0.5	779	155	312	155	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2020	Proportion	2.7	0.0	(3,960)	0	(1,026)	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(2,024)	(1,144)	(880)	(880)	(264)	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(284)	(56)	(114)	(56)	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(2,199)	0	(571)	0	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2022	Proportion	2.3	1.3	(4,092)	(2,313)	(1,779)	(1,779)	(534)	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2021	Proportion	2.5	0.5	1,051	211	420	211	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2020	Proportion	2.7	0.0	(1,907)	0	(495)	0	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2022	Proportion	2.3	1.3	(34,298)	(19,386)	(14,912)	(14,912)	(4,474)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2021	Proportion	2.5	0.5	20,215	4,043	8,086	4,043	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2020	Proportion	2.7	0.0	(88,787)	0	(23,019)	0	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	5,305	2,998	2,307	2,307	691	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	723	145	289	145	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	2,367	0	613	0	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2022	Proportion	2.3	1.3	(17,692)	(10,000)	(7,692)	(7,692)	(2,308)	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2021	Proportion	2.5	0.5	(10,178)	(2,036)	(4,071)	(2,036)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense
2844	Crook County Rural Fire Protection District 1	6/30/2020	Proportion	2.7	0.0	10,068	0	2,610	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2022	Proportion	2.3	1.3	5,781	3,268	2,513	2,513	755	0	0	0
2845	Sunrise Water Authority	6/30/2021	Proportion	2.5	0.5	(2,214)	(442)	(886)	(442)	0	0	0	0
2845	Sunrise Water Authority	6/30/2020	Proportion	2.7	0.0	(10,063)	0	(2,609)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2022	Proportion	2.3	1.3	(183)	(103)	(80)	(80)	(23)	0	0	0
2846	Jefferson County Library District	6/30/2021	Proportion	2.5	0.5	1,495	299	598	299	0	0	0	0
2846	Jefferson County Library District	6/30/2020	Proportion	2.7	0.0	(371)	0	(97)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2022	Proportion	2.3	1.3	(11,354)	(6,417)	(4,937)	(4,937)	(1,480)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2021	Proportion	2.5	0.5	4,667	933	1,867	933	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2020	Proportion	2.7	0.0	(1,833)	0	(475)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2022	Proportion	2.3	1.3	1,914	1,082	832	832	250	0	0	0
2849	Lebanon Aquatic District	6/30/2021	Proportion	2.5	0.5	745	149	298	149	0	0	0	0
2849	Lebanon Aquatic District	6/30/2020	Proportion	2.7	0.0	1,993	0	517	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	473	0	123	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2022	Proportion	2.3	1.3	(1,621)	(916)	(705)	(705)	(211)	0	0	0
2852	Ochoco Irrigation District	6/30/2021	Proportion	2.5	0.5	(669)	(133)	(268)	(133)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2020	Proportion	2.7	0.0	(3,017)	0	(783)	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	20	11	9	9	2	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	164	32	66	32	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	(1,143)	0	(297)	0	0	0	0	0
2855	Harney Hospital	6/30/2022	Proportion	2.3	1.3	163,141	92,210	70,931	70,931	21,279	0	0	0
2855	Harney Hospital	6/30/2021	Proportion	2.5	0.5	(115,641)	(23,129)	(46,256)	(23,129)	0	0	0	0
2855	Harney Hospital	6/30/2020	Proportion	2.7	0.0	31,860	0	8,260	0	0	0	0	0
2857	Sunriver Service District	6/30/2022	Proportion	2.3	1.3	25,700	14,526	11,174	11,174	3,352	0	0	0
2857	Sunriver Service District	6/30/2021	Proportion	2.5	0.5	(19,243)	(3,849)	(7,697)	(3,849)	0	0	0	0
2857	Sunriver Service District	6/30/2020	Proportion	2.7	0.0	(6,838)	0	(1,772)	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2022	Proportion	2.3	1.3	60	34	26	26	8	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2021	Proportion	2.5	0.5	748	150	299	150	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2020	Proportion	2.7	0.0	641	0	167	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2022	Proportion	2.3	1.3	(12,031)	(6,800)	(5,231)	(5,231)	(1,569)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2021	Proportion	2.5	0.5	2,350	470	940	470	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2020	Proportion	2.7	0.0	7,338	0	1,902	0	0	0	0	0
2860	Coos County Airport District	6/30/2022	Proportion	2.3	1.3	(4,459)	(2,520)	(1,939)	(1,939)	(581)	0	0	0
2860	Coos County Airport District	6/30/2021	Proportion	2.5	0.5	(223)	(45)	(89)	(45)	0	0	0	0
2860	Coos County Airport District	6/30/2020	Proportion	2.7	0.0	(5,760)	0	(1,494)	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2022	Proportion	2.3	1.3	(628)	(355)	(273)	(273)	(82)	0	0	0
2861	Mt Angel Fire District	6/30/2021	Proportion	2.5	0.5	373	75	149	75	0	0	0	0
2861	Mt Angel Fire District	6/30/2020	Proportion	2.7	0.0	(718)	0	(186)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2020	Proportion	2.7	0.0	4,652	0	1,206	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2022	Proportion	2.3	1.3	1,561	882	679	679	203	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2021	Proportion	2.5	0.5	(1,280)	(256)	(512)	(256)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2020	Proportion	2.7	0.0	1,631	0	423	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2022	Proportion	2.3	1.3	(84)	(47)	(37)	(37)	(10)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2021	Proportion	2.5	0.5	(938)	(188)	(375)	(188)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2020	Proportion	2.7	0.0	(938)	0	(244)	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2020	Proportion	2.7	0.0	3,221	0	835	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2022	Proportion	2.3	1.3	(2,139)	(1,209)	(930)	(930)	(279)	0	0	0
2870	Clackamas River Water Providers	6/30/2021	Proportion	2.5	0.5	554	110	222	110	0	0	0	0
2870	Clackamas River Water Providers	6/30/2020	Proportion	2.7	0.0	(1,430)	0	(370)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
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								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2873	Mosier Fire District	6/30/2022	Proportion	2.3	1.3	3,626	2,049	1,577	1,577	472	0	0	0	0	0
2873	Mosier Fire District	6/30/2021	Proportion	2.5	0.5	206	42	82	42	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2020	Proportion	2.7	0.0	(2,009)	0	(521)	0	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2022	Proportion	2.3	1.3	(1,635)	(924)	(711)	(711)	(213)	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2021	Proportion	2.5	0.5	437	87	175	87	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2020	Proportion	2.7	0.0	(6,336)	0	(1,642)	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2020	Proportion	2.7	0.0	1,235	0	321	0	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2022	Proportion	2.3	1.3	9,905	5,598	4,307	4,307	1,291	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2021	Proportion	2.5	0.5	(11,731)	(2,347)	(4,692)	(2,347)	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2020	Proportion	2.7	0.0	22,082	0	5,724	0	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2022	Proportion	2.3	1.3	(644)	(364)	(280)	(280)	(84)	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2021	Proportion	2.5	0.5	(83)	(17)	(33)	(17)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2020	Proportion	2.7	0.0	565	0	147	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	77,009	43,527	33,482	33,482	10,045	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(63,162)	(12,632)	(25,265)	(12,632)	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	772	0	200	0	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2022	Proportion	2.3	1.3	1,289,353	728,765	560,588	560,588	168,177	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2021	Proportion	2.5	0.5	(945,618)	(189,124)	(378,247)	(189,124)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2020	Proportion	2.7	0.0	(1,574,356)	0	(408,166)	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2022	Proportion	2.3	1.3	1,667	942	725	725	217	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2021	Proportion	2.5	0.5	(1,367)	(273)	(547)	(273)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2020	Proportion	2.7	0.0	414	0	108	0	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2022	Proportion	2.3	1.3	(26,550)	(15,007)	(11,543)	(11,543)	(3,464)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2021	Proportion	2.5	0.5	9,276	1,856	3,710	1,856	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2020	Proportion	2.7	0.0	(19,042)	0	(4,936)	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2022	Proportion	2.3	1.3	4,451	2,516	1,935	1,935	581	0	0	0	0	0
2884	North Central Public Health District	6/30/2021	Proportion	2.5	0.5	831	167	332	167	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2020	Proportion	2.7	0.0	4,418	0	1,146	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	1,956	0	508	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2022	Proportion	2.3	1.3	(1,869)	(1,056)	(813)	(813)	(243)	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2021	Proportion	2.5	0.5	(594)	(118)	(238)	(118)	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2022	Proportion	2.3	1.3	(6,768)	(3,825)	(2,943)	(2,943)	(882)	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2021	Proportion	2.5	0.5	(3,850)	(770)	(1,540)	(770)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2020	Proportion	2.7	0.0	14,465	0	3,751	0	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2022	Proportion	2.3	1.3	(992)	(561)	(431)	(431)	(130)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2021	Proportion	2.5	0.5	12,470	2,494	4,988	2,494	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2020	Proportion	2.7	0.0	6,933	0	1,797	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2021	Proportion	2.5	0.5	1,603	321	641	321	0	0	0	0	0	0
2889	Mid-valley Behavioral Care Network	6/30/2020	Proportion	2.7	0.0	8,338	0	2,162	0	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire & EMS	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2022	Proportion	2.3	1.3	3,215	1,817	1,398	1,398	419	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2021	Proportion	2.5	0.5	373	75	149	75	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2020	Proportion	2.7	0.0	275	0	71	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2020	Proportion	2.7	0.0	4,883	0	1,265	0	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2021	Proportion	2.5	0.5	33,525	6,705	13,410	6,705	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire & Rescue	6/30/2020	Proportion	2.7	0.0	(19,883)	0	(5,155)	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period		
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
2884	Greater Toledo Pool Recreation District	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2884	Greater Toledo Pool Recreation District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2022	Proportion	2.3	1.3	(7,093)	(4,009)	(3,084)	(3,084)	(925)	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2021	Proportion	2.5	0.5	(449)	(91)	(179)	(91)	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2020	Proportion	2.7	0.0	238	0	62	0	0	0	0	0	0	0	0
2899	New Carlton Fire District	6/30/2022	Proportion	2.3	1.3	(2,379)	(1,345)	(1,034)	(1,034)	(311)	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2022	Proportion	2.3	1.3	(19,658)	(11,111)	(8,547)	(8,547)	(2,564)	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2021	Proportion	2.5	0.5	(3,912)	(782)	(1,565)	(782)	0	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2020	Proportion	2.7	0.0	26,203	0	6,793	0	0	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2022	Proportion	2.3	1.3	(854)	(483)	(371)	(371)	(112)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2021	Proportion	2.5	0.5	(22,327)	(4,465)	(8,931)	(4,465)	0	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2020	Proportion	2.7	0.0	114,695	0	29,735	0	0	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2022	Proportion	2.3	1.3	(126,439)	(71,466)	(54,973)	(54,973)	(16,493)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2021	Proportion	2.5	0.5	62,082	12,416	24,833	12,416	0	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2020	Proportion	2.7	0.0	(8,494)	0	(2,202)	0	0	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2022	Proportion	2.3	1.3	(3,553)	(2,008)	(1,545)	(1,545)	(463)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2021	Proportion	2.5	0.5	(10,305)	(2,061)	(4,122)	(2,061)	0	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2020	Proportion	2.7	0.0	70,049	0	18,161	0	0	0	0	0	0	0	0
2904	Lane Community College	6/30/2022	Proportion	2.3	1.3	(344,991)	(194,995)	(149,996)	(149,996)	(44,999)	0	0	0	0	0	0
2904	Lane Community College	6/30/2021	Proportion	2.5	0.5	148,968	29,794	59,587	29,794	0	0	0	0	0	0	0
2904	Lane Community College	6/30/2020	Proportion	2.7	0.0	(322,309)	0	(83,561)	0	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2022	Proportion	2.3	1.3	(251,010)	(141,875)	(109,135)	(109,135)	(32,740)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2021	Proportion	2.5	0.5	491,936	98,388	196,774	98,388	0	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2020	Proportion	2.7	0.0	498,298	0	129,188	0	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2022	Proportion	2.3	1.3	58,011	32,789	25,222	25,222	7,567	0	0	0	0	0	0
2906	Klamath Community College	6/30/2021	Proportion	2.5	0.5	(81,773)	(16,355)	(32,709)	(16,355)	0	0	0	0	0	0	0
2906	Klamath Community College	6/30/2020	Proportion	2.7	0.0	146,907	0	38,087	0	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2022	Proportion	2.3	1.3	(87,746)	(49,596)	(38,150)	(38,150)	(11,446)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2021	Proportion	2.5	0.5	277,056	55,412	110,822	55,412	0	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2020	Proportion	2.7	0.0	(34,046)	0	(8,826)	0	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2022	Proportion	2.3	1.3	119,095	67,315	51,780	51,780	15,535	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2021	Proportion	2.5	0.5	(168,101)	(33,621)	(67,240)	(33,621)	0	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2020	Proportion	2.7	0.0	87,904	0	22,790	0	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2022	Proportion	2.3	1.3	288,043	162,807	125,236	125,236	37,571	0	0	0	0	0	0
2918	Portland Community College	6/30/2021	Proportion	2.5	0.5	65,788	13,158	26,315	13,158	0	0	0	0	0	0	0
2918	Portland Community College	6/30/2020	Proportion	2.7	0.0	(483,046)	0	(125,234)	0	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2022	Proportion	2.3	1.3	(729,492)	(412,322)	(317,170)	(317,170)	(95,152)	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2021	Proportion	2.5	0.5	21,990	4,398	8,796	4,398	0	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2020	Proportion	2.7	0.0	84,278	0	21,850	0	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2022	Proportion	2.3	1.3	(70,143)	(39,646)	(30,497)	(30,497)	(9,149)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2021	Proportion	2.5	0.5	68,712	13,742	27,485	13,742	0	0	0	0	0	0	0
2922	Rogue Community College	6/30/2020	Proportion	2.7	0.0	43,455	0	11,267	0	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2022	Proportion	2.3	1.3	(14,249)	(8,054)	(6,195)	(6,195)	(1,859)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2020	Proportion	2.7	0.0	91,263	0	23,661	0	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2022	Proportion	2.3	1.3	(30,430)	(17,200)	(13,230)	(13,230)	(3,970)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2021	Proportion	2.5	0.5	11,858	2,372	4,743	2,372	0	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2020	Proportion	2.7	0.0	40,541	0	10,511	0	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2022	Proportion	2.3	1.3	23,959	13,542	10,417	10,417	3,125	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2021	Proportion	2.5	0.5	4,281	857	1,712	857	0	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2020	Proportion	2.7	0.0	(9,533)	0	(2,471)	0	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2022	Proportion	2.3	1.3	22,041	12,458	9,583	9,583	2,875	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2021	Proportion	2.5	0.5	11,959	2,391	4,784	2,391	0	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2020	Proportion	2.7	0.0	71,931	0	18,649	0	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2022	Proportion	2.3	1.3	(137,933)	(77,962)	(59,971)	(59,971)	(17,991)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2021	Proportion	2.5	0.5	34,868	6,974	13,947	6,974	0	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2020	Proportion	2.7	0.0	67,009	0	17,373	0	0	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2022	Proportion	2.3	1.3	(39,780)	(22,484)	(17,296)	(17,296)	(5,188)	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3003	Baker School District 5J	6/30/2021	Proportion	2.5	0.5	(19,211)	(3,843)	(7,684)	(3,843)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2020	Proportion	2.7	0.0	138,596	0	35,932	0	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2022	Proportion	2.3	1.3	(7,046)	(3,983)	(3,063)	(3,063)	(920)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2021	Proportion	2.5	0.5	(3,179)	(635)	(1,272)	(635)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2020	Proportion	2.7	0.0	(2,948)	0	(764)	0	0	0	0	0	0	0
3016	Burnt River High School	6/30/2022	Proportion	2.3	1.3	(2,341)	(1,323)	(1,018)	(1,018)	(305)	0	0	0	0	0
3016	Burnt River High School	6/30/2021	Proportion	2.5	0.5	(2,894)	(578)	(1,158)	(578)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2020	Proportion	2.7	0.0	(2,991)	0	(775)	0	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2022	Proportion	2.3	1.3	2,335	1,320	1,015	1,015	305	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2021	Proportion	2.5	0.5	5,171	1,035	2,068	1,035	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2020	Proportion	2.7	0.0	14,400	0	3,734	0	0	0	0	0	0	0
3037	Alsea School	6/30/2022	Proportion	2.3	1.3	(21,354)	(12,070)	(9,284)	(9,284)	(2,786)	0	0	0	0	0
3037	Alsea School	6/30/2021	Proportion	2.5	0.5	(7,029)	1,405	2,812	1,405	0	0	0	0	0	0
3037	Alsea School	6/30/2020	Proportion	2.7	0.0	(6,921)	0	(1,795)	0	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2022	Proportion	2.3	1.3	(200,480)	(113,315)	(87,165)	(87,165)	(26,150)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2021	Proportion	2.5	0.5	78,373	15,675	31,349	15,675	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2020	Proportion	2.7	0.0	587,016	0	152,190	0	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2022	Proportion	2.3	1.3	(93,101)	(52,622)	(40,479)	(40,479)	(12,143)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2021	Proportion	2.5	0.5	13,643	2,729	5,457	2,729	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2020	Proportion	2.7	0.0	97,244	0	25,212	0	0	0	0	0	0	0
3075	West Linn School District	6/30/2022	Proportion	2.3	1.3	(100,634)	(56,880)	(43,754)	(43,754)	(13,126)	0	0	0	0	0
3075	West Linn School District	6/30/2021	Proportion	2.5	0.5	90,971	18,195	36,388	18,195	0	0	0	0	0	0
3075	West Linn School District	6/30/2020	Proportion	2.7	0.0	159,699	0	41,403	0	0	0	0	0	0	0
3116	Colton School District 53	6/30/2022	Proportion	2.3	1.3	(31,285)	(17,683)	(13,602)	(13,602)	(4,081)	0	0	0	0	0
3116	Colton School District 53	6/30/2021	Proportion	2.5	0.5	(3,692)	(738)	(1,477)	(738)	0	0	0	0	0	0
3116	Colton School District 53	6/30/2020	Proportion	2.7	0.0	46,104	0	11,952	0	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2022	Proportion	2.3	1.3	(178,808)	(101,065)	(77,743)	(77,743)	(23,322)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2021	Proportion	2.5	0.5	59,962	11,992	23,985	11,992	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2020	Proportion	2.7	0.0	69,098	0	17,914	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2022	Proportion	2.3	1.3	(98,011)	(55,398)	(42,613)	(42,613)	(12,785)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2021	Proportion	2.5	0.5	59,555	11,911	23,822	11,911	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2020	Proportion	2.7	0.0	53,114	0	13,770	0	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2022	Proportion	2.3	1.3	(59,248)	(33,488)	(25,760)	(25,760)	(7,728)	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2021	Proportion	2.5	0.5	27,142	5,428	10,857	5,428	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2020	Proportion	2.7	0.0	103,110	0	26,732	0	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2022	Proportion	2.3	1.3	(11,213)	(6,338)	(4,875)	(4,875)	(1,463)	0	0	0	0	0
3186	Jewell School District 8	6/30/2021	Proportion	2.5	0.5	4,401	881	1,760	881	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2020	Proportion	2.7	0.0	35,024	0	9,080	0	0	0	0	0	0	0
3187	Seaside Schools	6/30/2022	Proportion	2.3	1.3	47,777	27,004	20,773	20,773	6,231	0	0	0	0	0
3187	Seaside Schools	6/30/2021	Proportion	2.5	0.5	13,549	2,709	5,420	2,709	0	0	0	0	0	0
3187	Seaside Schools	6/30/2020	Proportion	2.7	0.0	122,119	0	31,661	0	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2022	Proportion	2.3	1.3	(6,536)	(3,694)	(2,842)	(2,842)	(852)	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2021	Proportion	2.5	0.5	(20,923)	(4,185)	(8,369)	(4,185)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2020	Proportion	2.7	0.0	123,025	0	31,895	0	0	0	0	0	0	0
3230	Vernonia School District	6/30/2022	Proportion	2.3	1.3	1,429	808	621	621	187	0	0	0	0	0
3230	Vernonia School District	6/30/2021	Proportion	2.5	0.5	(17,271)	(3,455)	(6,908)	(3,455)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2020	Proportion	2.7	0.0	49,337	0	12,791	0	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2022	Proportion	2.3	1.3	61,373	34,689	26,684	26,684	8,005	0	0	0	0	0
3241	Coquille School District 8	6/30/2021	Proportion	2.5	0.5	(70,806)	(14,162)	(28,322)	(14,162)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2020	Proportion	2.7	0.0	116,312	0	30,154	0	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2022	Proportion	2.3	1.3	(56,937)	(32,182)	(24,755)	(24,755)	(7,427)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2021	Proportion	2.5	0.5	11,705	2,341	4,682	2,341	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2020	Proportion	2.7	0.0	117,495	0	30,461	0	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2022	Proportion	2.3	1.3	210,890	119,199	91,691	91,691	27,508	0	0	0	0	0
3245	North Bend Public Schools	6/30/2021	Proportion	2.5	0.5	(13,023)	(2,605)	(5,209)	(2,605)	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2020	Proportion	2.7	0.0	173,160	0	44,894	0	0	0	0	0	0	0
3252	Powers School District	6/30/2022	Proportion	2.3	1.3	927	524	403	403	121	0	0	0	0	0
3252	Powers School District	6/30/2021	Proportion	2.5	0.5	149	29	60	29	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period		
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
3252	Powers School District	6/30/2020	Proportion	2.7	0.0	5,281	0	1,369	0	0	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2022	Proportion	2.3	1.3	(9,451)	(5,342)	(4,109)	(4,109)	(1,233)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2021	Proportion	2.5	0.5	3,377	675	1,351	675	0	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2020	Proportion	2.7	0.0	57,770	0	14,978	0	0	0	0	0	0	0	0
3264	Bandon School District	6/30/2022	Proportion	2.3	1.3	(13,078)	(7,392)	(5,686)	(5,686)	(1,706)	0	0	0	0	0	0
3264	Bandon School District	6/30/2021	Proportion	2.5	0.5	213	43	85	43	0	0	0	0	0	0	0
3264	Bandon School District	6/30/2020	Proportion	2.7	0.0	59,278	0	15,368	0	0	0	0	0	0	0	0
3274	Crook County School District	6/30/2022	Proportion	2.3	1.3	(12,912)	(7,298)	(5,614)	(5,614)	(1,684)	0	0	0	0	0	0
3274	Crook County School District	6/30/2021	Proportion	2.5	0.5	10,431	2,087	4,172	2,087	0	0	0	0	0	0	0
3274	Crook County School District	6/30/2020	Proportion	2.7	0.0	233,004	0	60,408	0	0	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2022	Proportion	2.3	1.3	(2,326)	(1,315)	(1,011)	(1,011)	(304)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2021	Proportion	2.5	0.5	(2,229)	(445)	(892)	(445)	0	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2Cj	6/30/2020	Proportion	2.7	0.0	35,440	0	9,188	0	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2022	Proportion	2.3	1.3	(12,001)	(6,783)	(5,218)	(5,218)	(1,565)	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2021	Proportion	2.5	0.5	11,212	2,242	4,485	2,242	0	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2020	Proportion	2.7	0.0	132,921	0	34,461	0	0	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2022	Proportion	2.3	1.3	(15,706)	(8,877)	(6,829)	(6,829)	(2,048)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2021	Proportion	2.5	0.5	(20,721)	(4,145)	(8,288)	(4,145)	0	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2020	Proportion	2.7	0.0	40,738	0	10,562	0	0	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2022	Proportion	2.3	1.3	(340,945)	(192,708)	(148,237)	(148,237)	(44,471)	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2021	Proportion	2.5	0.5	53,173	10,635	21,269	10,635	0	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2020	Proportion	2.7	0.0	1,506,362	0	390,538	0	0	0	0	0	0	0	0
3296	Sisters School District	6/30/2022	Proportion	2.3	1.3	(55,389)	(31,307)	(24,082)	(24,082)	(7,225)	0	0	0	0	0	0
3296	Sisters School District	6/30/2021	Proportion	2.5	0.5	(4,740)	(948)	(1,896)	(948)	0	0	0	0	0	0	0
3296	Sisters School District	6/30/2020	Proportion	2.7	0.0	66,598	0	17,266	0	0	0	0	0	0	0	0
3307	Oakland School District	6/30/2022	Proportion	2.3	1.3	(5,623)	(3,178)	(2,445)	(2,445)	(733)	0	0	0	0	0	0
3307	Oakland School District	6/30/2021	Proportion	2.5	0.5	(14,398)	(2,880)	(5,759)	(2,880)	0	0	0	0	0	0	0
3307	Oakland School District	6/30/2020	Proportion	2.7	0.0	58,274	0	15,108	0	0	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2022	Proportion	2.3	1.3	(76,021)	(42,968)	(33,053)	(33,053)	(9,915)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2021	Proportion	2.5	0.5	(35,776)	(7,156)	(14,310)	(7,156)	0	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2020	Proportion	2.7	0.0	267,972	0	69,474	0	0	0	0	0	0	0	0
3316	Glide School District 12	6/30/2022	Proportion	2.3	1.3	905	512	393	393	119	0	0	0	0	0	0
3316	Glide School District 12	6/30/2021	Proportion	2.5	0.5	6,544	1,308	2,618	1,308	0	0	0	0	0	0	0
3316	Glide School District 12	6/30/2020	Proportion	2.7	0.0	48,482	0	12,570	0	0	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2022	Proportion	2.3	1.3	(2,447)	(1,383)	(1,064)	(1,064)	(319)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2021	Proportion	2.5	0.5	(1,006)	(202)	(402)	(202)	0	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2020	Proportion	2.7	0.0	15,620	0	4,050	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2022	Proportion	2.3	1.3	(31,971)	(18,071)	(13,900)	(13,900)	(4,171)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2021	Proportion	2.5	0.5	10,344	2,068	4,138	2,068	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2020	Proportion	2.7	0.0	74,124	0	19,218	0	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2022	Proportion	2.3	1.3	650	367	283	283	84	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2021	Proportion	2.5	0.5	(7,301)	(1,461)	(2,920)	(1,461)	0	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2020	Proportion	2.7	0.0	28,524	0	7,396	0	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2022	Proportion	2.3	1.3	6,162	3,483	2,679	2,679	804	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2021	Proportion	2.5	0.5	(3,756)	(752)	(1,502)	(752)	0	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2020	Proportion	2.7	0.0	29,604	0	7,676	0	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2022	Proportion	2.3	1.3	(5,358)	(3,028)	(2,330)	(2,330)	(698)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2021	Proportion	2.5	0.5	(1,261)	(253)	(504)	(253)	0	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2020	Proportion	2.7	0.0	21,625	0	5,607	0	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2022	Proportion	2.3	1.3	(5,137)	(2,904)	(2,233)	(2,233)	(671)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2021	Proportion	2.5	0.5	(4,902)	(980)	(1,961)	(980)	0	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2020	Proportion	2.7	0.0	26,484	0	6,866	0	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2022	Proportion	2.3	1.3	(23,851)	(13,481)	(10,370)	(10,370)	(3,111)	0	0	0	0	0	0
3335	Riddle School District	6/30/2021	Proportion	2.5	0.5	64,996	13,000	25,998	13,000	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2020	Proportion	2.7	0.0	(21,384)	0	(5,544)	0	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2022	Proportion	2.3	1.3	1,151	651	500	500	151	0	0	0	0	0	0
3338	Glendale 77	6/30/2021	Proportion	2.5	0.5	(9,039)	(1,807)	(3,616)	(1,807)	0	0	0	0	0	0	0
3338	Glendale 77	6/30/2020	Proportion	2.7	0.0	35,152	0	9,114	0	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 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
3349	Winston-Dillard Schools	6/30/2022	Proportion	2.3	1.3	(35,741)	(20,201)	(15,540)	(15,540)	(4,661)	0	0	0	0
3349	Winston-Dillard Schools	6/30/2021	Proportion	2.5	0.5	19,395	3,879	7,758	3,879	0	0	0	0	0
3349	Winston-Dillard Schools	6/30/2020	Proportion	2.7	0.0	83,361	0	21,613	0	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2022	Proportion	2.3	1.3	(31,050)	(17,550)	(13,500)	(13,500)	(4,050)	0	0	0	0
3353	Sutherlin School District 130	6/30/2021	Proportion	2.5	0.5	(42,511)	(8,503)	(17,004)	(8,503)	0	0	0	0	0
3353	Sutherlin School District 130	6/30/2020	Proportion	2.7	0.0	(22,497)	0	(5,833)	0	0	0	0	0	0
3361	Arlington Public Schools	6/30/2022	Proportion	2.3	1.3	29,495	16,671	12,824	12,824	3,847	0	0	0	0
3361	Arlington Public Schools	6/30/2021	Proportion	2.5	0.5	(44,458)	(8,892)	(17,783)	(8,892)	0	0	0	0	0
3361	Arlington Public Schools	6/30/2020	Proportion	2.7	0.0	14,483	0	3,755	0	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2022	Proportion	2.3	1.3	(16,412)	(9,276)	(7,136)	(7,136)	(2,140)	0	0	0	0
3364	Condon Admin School District 25J	6/30/2021	Proportion	2.5	0.5	(7,994)	(1,598)	(3,198)	(1,598)	0	0	0	0	0
3364	Condon Admin School District 25J	6/30/2020	Proportion	2.7	0.0	6,790	0	1,760	0	0	0	0	0	0
3370	Prairie City School District 4	6/30/2022	Proportion	2.3	1.3	(29,068)	(16,430)	(12,638)	(12,638)	(3,792)	0	0	0	0
3370	Prairie City School District 4	6/30/2021	Proportion	2.5	0.5	(13,003)	(2,601)	(5,201)	(2,601)	0	0	0	0	0
3370	Prairie City School District 4	6/30/2020	Proportion	2.7	0.0	24,244	0	6,286	0	0	0	0	0	0
3372	Monument School District 8	6/30/2022	Proportion	2.3	1.3	(6,677)	(3,774)	(2,903)	(2,903)	(871)	0	0	0	0
3372	Monument School District 8	6/30/2021	Proportion	2.5	0.5	(4,223)	(845)	(1,689)	(845)	0	0	0	0	0
3372	Monument School District 8	6/30/2020	Proportion	2.7	0.0	13,623	0	3,531	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2022	Proportion	2.3	1.3	(3,420)	(1,933)	(1,487)	(1,487)	(446)	0	0	0	0
3375	Dayville School District 16J	6/30/2021	Proportion	2.5	0.5	759	151	304	151	0	0	0	0	0
3375	Dayville School District 16J	6/30/2020	Proportion	2.7	0.0	10,497	0	2,721	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2022	Proportion	2.3	1.3	(8,549)	(4,832)	(3,717)	(3,717)	(1,115)	0	0	0	0
3376	Long Creek Schools	6/30/2021	Proportion	2.5	0.5	5,375	1,075	2,150	1,075	0	0	0	0	0
3376	Long Creek Schools	6/30/2020	Proportion	2.7	0.0	436	0	114	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2022	Proportion	2.3	1.3	(11,608)	(6,561)	(5,047)	(5,047)	(1,514)	0	0	0	0
3394	Crane Elementary School	6/30/2021	Proportion	2.5	0.5	(5,128)	(1,026)	(2,051)	(1,026)	0	0	0	0	0
3394	Crane Elementary School	6/30/2020	Proportion	2.7	0.0	(4,905)	0	(1,271)	0	0	0	0	0	0
3395	Pine Creek School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
3395	Pine Creek School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2022	Proportion	2.3	1.3	314	177	137	137	40	0	0	0	0
3396	Diamond School District 7	6/30/2021	Proportion	2.5	0.5	(421)	(85)	(168)	(85)	0	0	0	0	0
3396	Diamond School District 7	6/30/2020	Proportion	2.7	0.0	(515)	0	(133)	0	0	0	0	0	0
3397	Suntex School District	6/30/2022	Proportion	2.3	1.3	399	226	173	173	53	0	0	0	0
3397	Suntex School District	6/30/2021	Proportion	2.5	0.5	(550)	(110)	(220)	(110)	0	0	0	0	0
3397	Suntex School District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2022	Proportion	2.3	1.3	34	19	15	15	4	0	0	0	0
3398	Drewsey School	6/30/2021	Proportion	2.5	0.5	(28)	(6)	(11)	(6)	0	0	0	0	0
3398	Drewsey School	6/30/2020	Proportion	2.7	0.0	41	0	11	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2022	Proportion	2.3	1.3	(902)	(510)	(392)	(392)	(118)	0	0	0	0
3399	Frenchglen School District	6/30/2021	Proportion	2.5	0.5	(1,505)	(301)	(602)	(301)	0	0	0	0	0
3399	Frenchglen School District	6/30/2020	Proportion	2.7	0.0	(1,441)	0	(373)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2020	Proportion	2.7	0.0	1,240	0	322	0	0	0	0	0	0
3407	Crane Union High School	6/30/2022	Proportion	2.3	1.3	(13,364)	(7,554)	(5,810)	(5,810)	(1,744)	0	0	0	0
3407	Crane Union High School	6/30/2021	Proportion	2.5	0.5	(6,926)	(1,386)	(2,770)	(1,386)	0	0	0	0	0
3407	Crane Union High School	6/30/2020	Proportion	2.7	0.0	(6,079)	0	(1,577)	0	0	0	0	0	0
3409	Hood River County School District	6/30/2022	Proportion	2.3	1.3	(69,080)	(39,045)	(30,035)	(30,035)	(9,010)	0	0	0	0
3409	Hood River County School District	6/30/2021	Proportion	2.5	0.5	11,521	2,305	4,608	2,305	0	0	0	0	0
3409	Hood River County School District	6/30/2020	Proportion	2.7	0.0	422,220	0	109,464	0	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2022	Proportion	2.3	1.3	22,126	12,506	9,620	9,620	2,886	0	0	0	0
3414	Phoenix-Talent School District	6/30/2021	Proportion	2.5	0.5	(70,144)	(14,028)	(28,058)	(14,028)	0	0	0	0	0
3414	Phoenix-Talent School District	6/30/2020	Proportion	2.7	0.0	197,878	0	51,302	0	0	0	0	0	0
3415	Ashland Public Schools	6/30/2022	Proportion	2.3	1.3	(32,256)	(18,232)	(14,024)	(14,024)	(4,208)	0	0	0	0
3415	Ashland Public Schools	6/30/2021	Proportion	2.5	0.5	(8,477)	(1,695)	(3,391)	(1,695)	0	0	0	0	0
3415	Ashland Public Schools	6/30/2020	Proportion	2.7	0.0	234,111	0	60,695	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2022	Proportion	2.3	1.3	(26,900)	(15,204)	(11,696)	(11,696)	(3,508)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3416	Central Point School District 6	6/30/2021	Proportion	2.5	0.5	28,143	5,629	11,257	5,629	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2020	Proportion	2.7	0.0	38,207	0	9,905	0	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2022	Proportion	2.3	1.3	(357,330)	(201,969)	(155,361)	(155,361)	(46,608)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2021	Proportion	2.5	0.5	(46,404)	(9,280)	(18,562)	(9,280)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2020	Proportion	2.7	0.0	345,439	0	89,559	0	0	0	0	0	0	0
3424	Rogue River School District	6/30/2022	Proportion	2.3	1.3	(2,819)	(1,593)	(1,226)	(1,226)	(367)	0	0	0	0	0
3424	Rogue River School District	6/30/2021	Proportion	2.5	0.5	9,685	1,937	3,874	1,937	0	0	0	0	0	0
3424	Rogue River School District	6/30/2020	Proportion	2.7	0.0	8,844	0	2,292	0	0	0	0	0	0	0
3432	Prospect School District	6/30/2022	Proportion	2.3	1.3	(6,711)	(3,793)	(2,918)	(2,918)	(875)	0	0	0	0	0
3432	Prospect School District	6/30/2021	Proportion	2.5	0.5	4,810	962	1,924	962	0	0	0	0	0	0
3432	Prospect School District	6/30/2020	Proportion	2.7	0.0	(11,286)	0	(2,926)	0	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2022	Proportion	2.3	1.3	(8,083)	(4,569)	(3,514)	(3,514)	(1,055)	0	0	0	0	0
3439	Butte Falls School District	6/30/2021	Proportion	2.5	0.5	(2,628)	(526)	(1,051)	(526)	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2020	Proportion	2.7	0.0	20,600	0	5,340	0	0	0	0	0	0	0
3440	Pinehurst School	6/30/2022	Proportion	2.3	1.3	98	55	43	43	12	0	0	0	0	0
3440	Pinehurst School	6/30/2021	Proportion	2.5	0.5	(472)	(94)	(189)	(94)	0	0	0	0	0	0
3440	Pinehurst School	6/30/2020	Proportion	2.7	0.0	1,713	0	445	0	0	0	0	0	0	0
3445	Culver School District 4	6/30/2022	Proportion	2.3	1.3	97,704	55,224	42,480	42,480	12,744	0	0	0	0	0
3445	Culver School District 4	6/30/2021	Proportion	2.5	0.5	(101,322)	(20,264)	(40,529)	(20,264)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2020	Proportion	2.7	0.0	50,627	0	13,125	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2022	Proportion	2.3	1.3	(4,392)	(2,482)	(1,910)	(1,910)	(572)	0	0	0	0	0
3446	Ashwood School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
3447	Madras School District	6/30/2022	Proportion	2.3	1.3	(91,800)	(51,887)	(39,913)	(39,913)	(11,974)	0	0	0	0	0
3447	Madras School District	6/30/2021	Proportion	2.5	0.5	(27,851)	(5,571)	(11,140)	(5,571)	0	0	0	0	0	0
3447	Madras School District	6/30/2020	Proportion	2.7	0.0	365,399	0	94,733	0	0	0	0	0	0	0
3451	Black Butte School District	6/30/2022	Proportion	2.3	1.3	1,051	594	457	457	137	0	0	0	0	0
3451	Black Butte School District	6/30/2021	Proportion	2.5	0.5	(862)	(172)	(345)	(172)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2020	Proportion	2.7	0.0	4,512	0	1,170	0	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2022	Proportion	2.3	1.3	(250,160)	(141,395)	(108,765)	(108,765)	(32,630)	0	0	0	0	0
3454	Grants Pass School District	6/30/2021	Proportion	2.5	0.5	89,431	17,887	35,772	17,887	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2020	Proportion	2.7	0.0	485,387	0	125,841	0	0	0	0	0	0	0
3456	Klamath County School District	6/30/2022	Proportion	2.3	1.3	209,483	118,403	91,080	91,080	27,323	0	0	0	0	0
3456	Klamath County School District	6/30/2021	Proportion	2.5	0.5	1,061,680	212,336	424,672	212,336	0	0	0	0	0	0
3456	Klamath County School District	6/30/2020	Proportion	2.7	0.0	(131,583)	0	(34,115)	0	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2022	Proportion	2.3	1.3	(62,359)	(35,246)	(27,113)	(27,113)	(8,133)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2021	Proportion	2.5	0.5	4,285	857	1,714	857	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2020	Proportion	2.7	0.0	229,199	0	59,421	0	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2022	Proportion	2.3	1.3	(15,560)	(8,795)	(6,765)	(6,765)	(2,030)	0	0	0	0	0
3461	Lake County School District 7	6/30/2021	Proportion	2.5	0.5	2,380	476	952	476	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2020	Proportion	2.7	0.0	54,750	0	14,194	0	0	0	0	0	0	0
3462	Paisley School District	6/30/2022	Proportion	2.3	1.3	(4,032)	(2,279)	(1,753)	(1,753)	(526)	0	0	0	0	0
3462	Paisley School District	6/30/2021	Proportion	2.5	0.5	(4,544)	(908)	(1,818)	(908)	0	0	0	0	0	0
3462	Paisley School District	6/30/2020	Proportion	2.7	0.0	18,006	0	4,668	0	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2022	Proportion	2.3	1.3	(13,804)	(7,802)	(6,002)	(6,002)	(1,800)	0	0	0	0	0
3463	North Lake School District 14	6/30/2021	Proportion	2.5	0.5	7,532	1,506	3,013	1,506	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2020	Proportion	2.7	0.0	7,704	0	1,998	0	0	0	0	0	0	0
3464	Plush School District	6/30/2022	Proportion	2.3	1.3	(2,785)	(1,574)	(1,211)	(1,211)	(363)	0	0	0	0	0
3464	Plush School District	6/30/2021	Proportion	2.5	0.5	1,378	276	551	276	0	0	0	0	0	0
3464	Plush School District	6/30/2020	Proportion	2.7	0.0	(2,717)	0	(705)	0	0	0	0	0	0	0
3465	Adel School District 21	6/30/2022	Proportion	2.3	1.3	(1,892)	(1,069)	(823)	(823)	(246)	0	0	0	0	0
3465	Adel School District 21	6/30/2021	Proportion	2.5	0.5	(646)	(130)	(258)	(130)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2020	Proportion	2.7	0.0	(10)	0	(2)	0	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2022	Proportion	2.3	1.3	(26,942)	(15,228)	(11,714)	(11,714)	(3,514)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2021	Proportion	2.5	0.5	10,602	2,120	4,241	2,120	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2020	Proportion	2.7	0.0	81,190	0	21,050	0	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2022	Proportion	2.3	1.3	(411,249)	(232,445)	(178,804)	(178,804)	(53,641)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2021	Proportion	2.5	0.5	3,771	755	1,508	755	0	0	0	0	0	0

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								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense		
3473	Eugene School District 4J	6/30/2020	Proportion	2.7	0.0	116,631	0	30,237	0	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2022	Proportion	2.3	1.3	(191,928)	(108,481)	(83,447)	(83,447)	(25,034)	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2021	Proportion	2.5	0.5	213,324	42,664	85,330	42,664	0	0	0	0	0	0	0
3487	Springfield School District 19	6/30/2020	Proportion	2.7	0.0	678,355	0	175,869	0	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2022	Proportion	2.3	1.3	1,887	1,067	820	820	247	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2021	Proportion	2.5	0.5	(12,502)	(2,500)	(5,001)	(2,500)	0	0	0	0	0	0	0
3494	Fern Ridge School District	6/30/2020	Proportion	2.7	0.0	89,737	0	23,265	0	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2022	Proportion	2.3	1.3	6,252	3,534	2,718	2,718	816	0	0	0	0	0	0
3498	Mapleton School District	6/30/2021	Proportion	2.5	0.5	12,298	2,460	4,919	2,460	0	0	0	0	0	0	0
3498	Mapleton School District	6/30/2020	Proportion	2.7	0.0	11,722	0	3,040	0	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2022	Proportion	2.3	1.3	(19,339)	(10,931)	(8,408)	(8,408)	(2,523)	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2021	Proportion	2.5	0.5	5,876	1,176	2,350	1,176	0	0	0	0	0	0	0
3502	Creswell School District 40	6/30/2020	Proportion	2.7	0.0	93,458	0	24,230	0	0	0	0	0	0	0	0
3506	South Lane School District	6/30/2022	Proportion	2.3	1.3	3,808	2,152	1,656	1,656	496	0	0	0	0	0	0
3506	South Lane School District	6/30/2021	Proportion	2.5	0.5	4,920	984	1,968	984	0	0	0	0	0	0	0
3506	South Lane School District	6/30/2020	Proportion	2.7	0.0	286,081	0	74,169	0	0	0	0	0	0	0	0
3510	Bethel School District	6/30/2022	Proportion	2.3	1.3	34,033	19,236	14,797	14,797	4,439	0	0	0	0	0	0
3510	Bethel School District	6/30/2021	Proportion	2.5	0.5	(159,321)	(31,865)	(63,728)	(31,865)	0	0	0	0	0	0	0
3510	Bethel School District	6/30/2020	Proportion	2.7	0.0	645,089	0	167,245	0	0	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2022	Proportion	2.3	1.3	(11,504)	(6,502)	(5,002)	(5,002)	(1,500)	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2021	Proportion	2.5	0.5	11,818	2,364	4,727	2,364	0	0	0	0	0	0	0
3517	Crow-Applegate-Lorane District 66	6/30/2020	Proportion	2.7	0.0	15,825	0	4,103	0	0	0	0	0	0	0	0
3519	McKenzie School District	6/30/2022	Proportion	2.3	1.3	3,931	2,222	1,709	1,709	513	0	0	0	0	0	0
3519	McKenzie School District	6/30/2021	Proportion	2.5	0.5	11,997	2,399	4,799	2,399	0	0	0	0	0	0	0
3519	McKenzie School District	6/30/2020	Proportion	2.7	0.0	18,014	0	4,670	0	0	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2022	Proportion	2.3	1.3	(27,196)	(15,372)	(11,824)	(11,824)	(3,548)	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2021	Proportion	2.5	0.5	1,344	268	538	268	0	0	0	0	0	0	0
3520	Junction City School District 69	6/30/2020	Proportion	2.7	0.0	152,207	0	39,461	0	0	0	0	0	0	0	0
3522	Lowell School District	6/30/2022	Proportion	2.3	1.3	6,652	3,760	2,892	2,892	868	0	0	0	0	0	0
3522	Lowell School District	6/30/2021	Proportion	2.5	0.5	(17,559)	(3,511)	(7,024)	(3,511)	0	0	0	0	0	0	0
3522	Lowell School District	6/30/2020	Proportion	2.7	0.0	48,803	0	12,653	0	0	0	0	0	0	0	0
3524	Oakridge School District	6/30/2022	Proportion	2.3	1.3	13,565	7,667	5,898	5,898	1,769	0	0	0	0	0	0
3524	Oakridge School District	6/30/2021	Proportion	2.5	0.5	4,350	870	1,740	870	0	0	0	0	0	0	0
3524	Oakridge School District	6/30/2020	Proportion	2.7	0.0	43,323	0	11,231	0	0	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2022	Proportion	2.3	1.3	(8,020)	(4,533)	(3,487)	(3,487)	(1,046)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2021	Proportion	2.5	0.5	3,394	678	1,358	678	0	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2020	Proportion	2.7	0.0	27,597	0	7,155	0	0	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2022	Proportion	2.3	1.3	(81,091)	(45,834)	(35,257)	(35,257)	(10,577)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2021	Proportion	2.5	0.5	(3,846)	(770)	(1,538)	(770)	0	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2020	Proportion	2.7	0.0	24,555	0	6,367	0	0	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2022	Proportion	2.3	1.3	(49,393)	(27,918)	(21,475)	(21,475)	(6,443)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2021	Proportion	2.5	0.5	(1,653)	(331)	(661)	(331)	0	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2020	Proportion	2.7	0.0	107,294	0	27,816	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2022	Proportion	2.3	1.3	(15,049)	(8,506)	(6,543)	(6,543)	(1,963)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2021	Proportion	2.5	0.5	41,769	8,353	16,708	8,353	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2020	Proportion	2.7	0.0	540,994	0	140,258	0	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2022	Proportion	2.3	1.3	(40,358)	(22,811)	(17,547)	(17,547)	(5,264)	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2021	Proportion	2.5	0.5	30,550	6,110	12,220	6,110	0	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2020	Proportion	2.7	0.0	46,252	0	11,992	0	0	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2022	Proportion	2.3	1.3	(2,880)	(1,628)	(1,252)	(1,252)	(376)	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2021	Proportion	2.5	0.5	26,727	5,345	10,691	5,345	0	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2020	Proportion	2.7	0.0	168,383	0	43,655	0	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2022	Proportion	2.3	1.3	6,735	3,807	2,928	2,928	879	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2021	Proportion	2.5	0.5	(12,504)	(2,500)	(5,002)	(2,500)	0	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2020	Proportion	2.7	0.0	45,554	0	11,810	0	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2022	Proportion	2.3	1.3	(6,565)	(3,711)	(2,854)	(2,854)	(857)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2021	Proportion	2.5	0.5	5,935	1,187	2,374	1,187	0	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2020	Proportion	2.7	0.0	57,596	0	14,932	0	0	0	0	0	0	0	0

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June 30, 2023 Measurement Date

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								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3684	Ontario School District 8C	6/30/2022	Proportion	2.3	1.3	(7,730)	(4,369)	(3,361)	(3,361)	(1,008)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2021	Proportion	2.5	0.5	(99,337)	(19,867)	(39,735)	(19,867)	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2020	Proportion	2.7	0.0	316,757	0	82,123	0	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2022	Proportion	2.3	1.3	8	5	3	3	2	0	0	0	0	0
3687	Juntura Grade School	6/30/2021	Proportion	2.5	0.5	(6)	(2)	(2)	(2)	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2022	Proportion	2.3	1.3	(44,513)	(25,160)	(19,353)	(19,353)	(5,807)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2021	Proportion	2.5	0.5	(1,267)	(253)	(607)	(253)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2020	Proportion	2.7	0.0	107,686	0	27,918	0	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2022	Proportion	2.3	1.3	(13,379)	(7,562)	(5,817)	(5,817)	(1,745)	0	0	0	0	0
3696	Annex Elementary School	6/30/2021	Proportion	2.5	0.5	(1,062)	(212)	(425)	(212)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2020	Proportion	2.7	0.0	(10,697)	0	(2,773)	0	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2022	Proportion	2.3	1.3	1,774	1,003	771	771	232	0	0	0	0	0
3707	Adrian School District 61	6/30/2021	Proportion	2.5	0.5	(4,383)	(877)	(1,753)	(877)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2020	Proportion	2.7	0.0	17,732	0	4,598	0	0	0	0	0	0	0
3709	Harper School District 66	6/30/2022	Proportion	2.3	1.3	(25,317)	(14,310)	(11,007)	(11,007)	(3,303)	0	0	0	0	0
3709	Harper School District 66	6/30/2021	Proportion	2.5	0.5	6,123	1,225	2,449	1,225	0	0	0	0	0	0
3709	Harper School District 66	6/30/2020	Proportion	2.7	0.0	(9,345)	0	(2,423)	0	0	0	0	0	0	0
3712	W W Jones School	6/30/2022	Proportion	2.3	1.3	449	254	195	195	59	0	0	0	0	0
3712	W W Jones School	6/30/2021	Proportion	2.5	0.5	(368)	(74)	(147)	(74)	0	0	0	0	0	0
3712	W W Jones School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2022	Proportion	2.3	1.3	22,572	12,758	9,814	9,814	2,944	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2021	Proportion	2.5	0.5	(1,878)	(376)	(751)	(376)	0	0	0	0	0	0
3729	Jefferson School District 14Cj	6/30/2020	Proportion	2.7	0.0	68,443	0	17,745	0	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2022	Proportion	2.3	1.3	24,157	13,654	10,503	10,503	3,151	0	0	0	0	0
3730	North Marion School District 15	6/30/2021	Proportion	2.5	0.5	14,037	2,807	5,615	2,807	0	0	0	0	0	0
3730	North Marion School District 15	6/30/2020	Proportion	2.7	0.0	92,734	0	24,042	0	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2022	Proportion	2.3	1.3	(1,010,727)	(571,280)	(439,447)	(439,447)	(131,833)	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2021	Proportion	2.5	0.5	(29,279)	(5,855)	(11,712)	(5,855)	0	0	0	0	0	0
3735	Salem-Keizer Public Schools	6/30/2020	Proportion	2.7	0.0	4,177,740	0	1,083,118	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2022	Proportion	2.3	1.3	(5,817)	(3,288)	(2,529)	(2,529)	(759)	0	0	0	0	0
3750	St Paul School District	6/30/2021	Proportion	2.5	0.5	(4,466)	(894)	(1,786)	(894)	0	0	0	0	0	0
3750	St Paul School District	6/30/2020	Proportion	2.7	0.0	51,058	0	13,238	0	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2022	Proportion	2.3	1.3	(18,498)	(10,455)	(8,043)	(8,043)	(2,412)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2021	Proportion	2.5	0.5	7,871	1,575	3,148	1,575	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2020	Proportion	2.7	0.0	(44,441)	0	(11,521)	0	0	0	0	0	0	0
3786	Woodburn School District	6/30/2022	Proportion	2.3	1.3	(193,565)	(109,406)	(84,159)	(84,159)	(25,247)	0	0	0	0	0
3786	Woodburn School District	6/30/2021	Proportion	2.5	0.5	(43,013)	(8,603)	(17,205)	(8,603)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2020	Proportion	2.7	0.0	529,992	0	137,406	0	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2022	Proportion	2.3	1.3	(83,774)	(47,351)	(36,423)	(36,423)	(10,928)	0	0	0	0	0
3809	Morrow County Schools	6/30/2021	Proportion	2.5	0.5	(46,521)	(9,305)	(18,608)	(9,305)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2020	Proportion	2.7	0.0	202,772	0	52,570	0	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2022	Proportion	2.3	1.3	6,749,563	3,814,970	2,934,593	2,934,593	880,377	0	0	0	0	0
3818	Portland Public Schools	6/30/2021	Proportion	2.5	0.5	(6,201,548)	(1,240,310)	(2,480,619)	(1,240,310)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2020	Proportion	2.7	0.0	509,938	0	132,206	0	0	0	0	0	0	0
3820	Parkrose School District	6/30/2022	Proportion	2.3	1.3	(182,497)	(103,150)	(79,347)	(79,347)	(23,803)	0	0	0	0	0
3820	Parkrose School District	6/30/2021	Proportion	2.5	0.5	42,818	8,564	17,127	8,564	0	0	0	0	0	0
3820	Parkrose School District	6/30/2020	Proportion	2.7	0.0	302,932	0	78,538	0	0	0	0	0	0	0
3824	Reynolds School District	6/30/2022	Proportion	2.3	1.3	(773,741)	(437,332)	(336,409)	(336,409)	(100,923)	0	0	0	0	0
3824	Reynolds School District	6/30/2021	Proportion	2.5	0.5	236,157	47,231	94,463	47,231	0	0	0	0	0	0
3824	Reynolds School District	6/30/2020	Proportion	2.7	0.0	905,955	0	234,877	0	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2022	Proportion	2.3	1.3	(9,667)	(5,464)	(4,203)	(4,203)	(1,261)	0	0	0	0	0
3842	Corbett School District 39	6/30/2021	Proportion	2.5	0.5	6,988	1,398	2,795	1,398	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2020	Proportion	2.7	0.0	27,567	0	7,147	0	0	0	0	0	0	0
3843	David Douglas School District	6/30/2022	Proportion	2.3	1.3	(329,352)	(186,155)	(143,197)	(143,197)	(42,958)	0	0	0	0	0
3843	David Douglas School District	6/30/2021	Proportion	2.5	0.5	124,443	24,889	49,777	24,889	0	0	0	0	0	0
3843	David Douglas School District	6/30/2020	Proportion	2.7	0.0	1,011,764	0	262,310	0	0	0	0	0	0	0
3847	Riverdale School	6/30/2022	Proportion	2.3	1.3	(16,744)	(9,464)	(7,280)	(7,280)	(2,184)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3847	Riverdale School	6/30/2021	Proportion	2.5	0.5	46,515	9,303	18,606	9,303	0	0	0	0	0	0
3847	Riverdale School	6/30/2020	Proportion	2.7	0.0	25,783	0	6,685	0	0	0	0	0	0	0
3850	Dallas School District	6/30/2022	Proportion	2.3	1.3	(7,504)	(4,241)	(3,263)	(3,263)	(978)	0	0	0	0	0
3850	Dallas School District	6/30/2021	Proportion	2.5	0.5	(3,627)	(725)	(1,451)	(725)	0	0	0	0	0	0
3850	Dallas School District	6/30/2020	Proportion	2.7	0.0	199,006	0	51,594	0	0	0	0	0	0	0
3859	Central School District 13J	6/30/2022	Proportion	2.3	1.3	(109,903)	(62,119)	(47,784)	(47,784)	(14,335)	0	0	0	0	0
3859	Central School District 13J	6/30/2021	Proportion	2.5	0.5	58,219	11,643	23,288	11,643	0	0	0	0	0	0
3859	Central School District 13J	6/30/2020	Proportion	2.7	0.0	16,781	0	4,351	0	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2022	Proportion	2.3	1.3	1,138	643	495	495	148	0	0	0	0	0
3865	Perrydale School District 21	6/30/2021	Proportion	2.5	0.5	(5,436)	(1,088)	(2,174)	(1,088)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2020	Proportion	2.7	0.0	2,492	0	646	0	0	0	0	0	0	0
3887	Falls City School District	6/30/2022	Proportion	2.3	1.3	(3,668)	(2,073)	(1,595)	(1,595)	(478)	0	0	0	0	0
3887	Falls City School District	6/30/2021	Proportion	2.5	0.5	(11,328)	(2,266)	(4,531)	(2,266)	0	0	0	0	0	0
3887	Falls City School District	6/30/2020	Proportion	2.7	0.0	12,300	0	3,188	0	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2022	Proportion	2.3	1.3	197	111	86	86	25	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2021	Proportion	2.5	0.5	(17,833)	(3,567)	(7,133)	(3,567)	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2020	Proportion	2.7	0.0	218,641	0	56,685	0	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2022	Proportion	2.3	1.3	(26,988)	(15,254)	(11,734)	(11,734)	(3,520)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2021	Proportion	2.5	0.5	3,248	650	1,299	650	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2020	Proportion	2.7	0.0	69,136	0	17,924	0	0	0	0	0	0	0
3927	Echo School District	6/30/2022	Proportion	2.3	1.3	28,413	16,060	12,353	12,353	3,707	0	0	0	0	0
3927	Echo School District	6/30/2021	Proportion	2.5	0.5	(31,467)	(6,293)	(12,587)	(6,293)	0	0	0	0	0	0
3927	Echo School District	6/30/2020	Proportion	2.7	0.0	(14,960)	0	(3,878)	0	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2022	Proportion	2.3	1.3	17,749	10,032	7,717	7,717	2,315	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2021	Proportion	2.5	0.5	(20,727)	(4,145)	(8,291)	(4,145)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2020	Proportion	2.7	0.0	(42,316)	0	(10,970)	0	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2022	Proportion	2.3	1.3	(40,404)	(22,837)	(17,567)	(17,567)	(5,270)	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2021	Proportion	2.5	0.5	(93,207)	(18,641)	(37,283)	(18,641)	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2020	Proportion	2.7	0.0	31,080	0	8,058	0	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2022	Proportion	2.3	1.3	15,415	8,713	6,702	6,702	2,011	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2021	Proportion	2.5	0.5	(40,835)	(8,167)	(16,334)	(8,167)	0	0	0	0	0	0
3935	Athena-Weston School District 29Rj	6/30/2020	Proportion	2.7	0.0	42,144	0	10,926	0	0	0	0	0	0	0
3942	Stanfield School District	6/30/2022	Proportion	2.3	1.3	(11,475)	(6,486)	(4,989)	(4,989)	(1,497)	0	0	0	0	0
3942	Stanfield School District	6/30/2021	Proportion	2.5	0.5	(6,253)	(1,251)	(2,501)	(1,251)	0	0	0	0	0	0
3942	Stanfield School District	6/30/2020	Proportion	2.7	0.0	40,444	0	10,486	0	0	0	0	0	0	0
3944	Ukiah School	6/30/2022	Proportion	2.3	1.3	(4,565)	(2,580)	(1,985)	(1,985)	(595)	0	0	0	0	0
3944	Ukiah School	6/30/2021	Proportion	2.5	0.5	4,817	963	1,927	963	0	0	0	0	0	0
3944	Ukiah School	6/30/2020	Proportion	2.7	0.0	(8,199)	0	(2,125)	0	0	0	0	0	0	0
3957	Helix School District	6/30/2022	Proportion	2.3	1.3	(24,083)	(13,612)	(10,471)	(10,471)	(3,141)	0	0	0	0	0
3957	Helix School District	6/30/2021	Proportion	2.5	0.5	1,195	239	478	239	0	0	0	0	0	0
3957	Helix School District	6/30/2020	Proportion	2.7	0.0	(10,282)	0	(2,666)	0	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2022	Proportion	2.3	1.3	(9,327)	(5,272)	(4,055)	(4,055)	(1,217)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2021	Proportion	2.5	0.5	6,091	1,219	2,436	1,219	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2020	Proportion	2.7	0.0	21,717	0	5,631	0	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2022	Proportion	2.3	1.3	(33,967)	(19,199)	(14,768)	(14,768)	(4,431)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2021	Proportion	2.5	0.5	94,953	18,991	37,981	18,991	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2020	Proportion	2.7	0.0	227,429	0	58,963	0	0	0	0	0	0	0
3966	Union County School District	6/30/2022	Proportion	2.3	1.3	(34,943)	(19,750)	(15,193)	(15,193)	(4,557)	0	0	0	0	0
3966	Union County School District	6/30/2021	Proportion	2.5	0.5	10,982	2,196	4,393	2,196	0	0	0	0	0	0
3966	Union County School District	6/30/2020	Proportion	2.7	0.0	15,009	0	3,891	0	0	0	0	0	0	0
3967	North Powder School District	6/30/2022	Proportion	2.3	1.3	(1,038)	(587)	(451)	(451)	(136)	0	0	0	0	0
3967	North Powder School District	6/30/2021	Proportion	2.5	0.5	(6,143)	(1,229)	(2,457)	(1,229)	0	0	0	0	0	0
3967	North Powder School District	6/30/2020	Proportion	2.7	0.0	18,986	0	4,922	0	0	0	0	0	0	0
3969	Imbler School District	6/30/2022	Proportion	2.3	1.3	12,308	6,957	5,351	5,351	1,606	0	0	0	0	0
3969	Imbler School District	6/30/2021	Proportion	2.5	0.5	(22,607)	(4,521)	(9,043)	(4,521)	0	0	0	0	0	0
3969	Imbler School District	6/30/2020	Proportion	2.7	0.0	26,835	0	6,957	0	0	0	0	0	0	0
3970	Cove School District	6/30/2022	Proportion	2.3	1.3	6,171	3,488	2,683	2,683	805	0	0	0	0	0
3970	Cove School District	6/30/2021	Proportion	2.5	0.5	15,402	3,080	6,161	3,080	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3970	Cove School District	6/30/2020	Proportion	2.7	0.0	15,340	0	3,978	0	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2022	Proportion	2.3	1.3	(18,648)	(10,540)	(8,108)	(8,108)	(2,432)	0	0	0	0	0
3973	Elgin School District 23	6/30/2021	Proportion	2.5	0.5	4,712	942	1,885	942	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2020	Proportion	2.7	0.0	(11,215)	0	(2,907)	0	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2022	Proportion	2.3	1.3	(68)	(38)	(30)	(30)	(8)	0	0	0	0	0
3986	Joseph School District 6	6/30/2021	Proportion	2.5	0.5	(2,963)	(593)	(1,185)	(593)	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2020	Proportion	2.7	0.0	21,013	0	5,447	0	0	0	0	0	0	0
3990	Wallowa School	6/30/2022	Proportion	2.3	1.3	(16,504)	(9,328)	(7,176)	(7,176)	(2,152)	0	0	0	0	0
3990	Wallowa School	6/30/2021	Proportion	2.5	0.5	11,634	2,326	4,654	2,326	0	0	0	0	0	0
3990	Wallowa School	6/30/2020	Proportion	2.7	0.0	17,231	0	4,467	0	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2022	Proportion	2.3	1.3	3,579	2,023	1,556	1,556	467	0	0	0	0	0
3993	Enterprise School District 21	6/30/2021	Proportion	2.5	0.5	(1,625)	(325)	(650)	(325)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2020	Proportion	2.7	0.0	43,547	0	11,289	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0
4003	Troy School District 54	6/30/2020	Proportion	2.7	0.0	1,613	0	419	0	0	0	0	0	0	0
4012	Dufur Schools	6/30/2022	Proportion	2.3	1.3	(12,480)	(7,054)	(5,426)	(5,426)	(1,628)	0	0	0	0	0
4012	Dufur Schools	6/30/2021	Proportion	2.5	0.5	(6,931)	(1,387)	(2,772)	(1,387)	0	0	0	0	0	0
4012	Dufur Schools	6/30/2020	Proportion	2.7	0.0	(18,141)	0	(4,703)	0	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2022	Proportion	2.3	1.3	(8,401)	(4,748)	(3,653)	(3,653)	(1,095)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2021	Proportion	2.5	0.5	(7,878)	(1,576)	(3,151)	(1,576)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2020	Proportion	2.7	0.0	63,183	0	16,381	0	0	0	0	0	0	0
4035	Banks School District	6/30/2022	Proportion	2.3	1.3	(19,822)	(11,204)	(8,618)	(8,618)	(2,586)	0	0	0	0	0
4035	Banks School District	6/30/2021	Proportion	2.5	0.5	3,327	665	1,331	665	0	0	0	0	0	0
4035	Banks School District	6/30/2020	Proportion	2.7	0.0	3,182	0	824	0	0	0	0	0	0	0
4062	Beaverton School District	6/30/2022	Proportion	2.3	1.3	(1,839,074)	(1,039,477)	(799,597)	(799,597)	(239,880)	0	0	0	0	0
4062	Beaverton School District	6/30/2021	Proportion	2.5	0.5	213,089	42,617	85,236	42,617	0	0	0	0	0	0
4062	Beaverton School District	6/30/2020	Proportion	2.7	0.0	520,846	0	135,034	0	0	0	0	0	0	0
4109	Spray School District 1	6/30/2022	Proportion	2.3	1.3	29,693	16,783	12,910	12,910	3,873	0	0	0	0	0
4109	Spray School District 1	6/30/2021	Proportion	2.5	0.5	(28,588)	(5,718)	(11,435)	(5,718)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2020	Proportion	2.7	0.0	(2,125)	0	(551)	0	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2022	Proportion	2.3	1.3	(6,629)	(3,747)	(2,882)	(2,882)	(865)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2021	Proportion	2.5	0.5	17,880	3,576	7,152	3,576	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2020	Proportion	2.7	0.0	(29,656)	0	(7,688)	0	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2022	Proportion	2.3	1.3	(107,521)	(60,773)	(46,748)	(46,748)	(14,025)	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2021	Proportion	2.5	0.5	26,272	5,254	10,509	5,254	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2020	Proportion	2.7	0.0	451,218	0	116,982	0	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2022	Proportion	2.3	1.3	(55,973)	(31,637)	(24,336)	(24,336)	(7,301)	0	0	0	0	0
4142	McMinnville Schools	6/30/2021	Proportion	2.5	0.5	(7,419)	(1,483)	(2,968)	(1,483)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2020	Proportion	2.7	0.0	672,663	0	174,395	0	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2022	Proportion	2.3	1.3	(10,499)	(5,934)	(4,565)	(4,565)	(1,369)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2021	Proportion	2.5	0.5	4,894	978	1,958	978	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2020	Proportion	2.7	0.0	62,187	0	16,123	0	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2022	Proportion	2.3	1.3	4,075	2,303	1,772	1,772	531	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2021	Proportion	2.5	0.5	(10,252)	(2,050)	(4,101)	(2,050)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2020	Proportion	2.7	0.0	87,302	0	22,634	0	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2022	Proportion	2.3	1.3	(3,305)	(1,868)	(1,437)	(1,437)	(431)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2021	Proportion	2.5	0.5	(6,113)	(1,223)	(2,445)	(1,223)	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2020	Proportion	2.7	0.0	9,432	0	2,446	0	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2022	Proportion	2.3	1.3	(22,569)	(12,756)	(9,813)	(9,813)	(2,943)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2021	Proportion	2.5	0.5	1,717	343	687	343	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2020	Proportion	2.7	0.0	12,564	0	3,258	0	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2022	Proportion	2.3	1.3	(61,210)	(34,597)	(26,613)	(26,613)	(7,984)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2021	Proportion	2.5	0.5	10,935	2,187	4,374	2,187	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2020	Proportion	2.7	0.0	31,289	0	8,111	0	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2022	Proportion	2.3	1.3	8,397	4,746	3,651	3,651	1,095	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2021	Proportion	2.5	0.5	3,747	749	1,499	749	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2020	Proportion	2.7	0.0	5,558	0	1,440	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4226	North Central Education Service District	6/30/2022	Proportion	2.3	1.3	13,939	7,879	6,060	6,060	1,819	0	0	0	0	0
4226	North Central Education Service District	6/30/2021	Proportion	2.5	0.5	(13,942)	(2,788)	(5,577)	(2,788)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2020	Proportion	2.7	0.0	5,497	0	1,425	0	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2022	Proportion	2.3	1.3	(22,003)	(12,436)	(9,567)	(9,567)	(2,869)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2021	Proportion	2.5	0.5	(4,767)	(953)	(1,907)	(953)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2020	Proportion	2.7	0.0	40,501	0	10,501	0	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2022	Proportion	2.3	1.3	22,417	12,670	9,747	9,747	2,923	0	0	0	0	0
4237	Douglas Education Service District	6/30/2021	Proportion	2.5	0.5	(37,945)	(7,589)	(15,178)	(7,589)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2020	Proportion	2.7	0.0	139,983	0	36,291	0	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2022	Proportion	2.3	1.3	(112,308)	(63,478)	(48,830)	(48,830)	(14,648)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2021	Proportion	2.5	0.5	(55,435)	(11,087)	(22,174)	(11,087)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2020	Proportion	2.7	0.0	419,303	0	108,709	0	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2022	Proportion	2.3	1.3	(77,861)	(44,008)	(33,853)	(33,853)	(10,155)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2021	Proportion	2.5	0.5	(78,456)	(15,692)	(31,382)	(15,692)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2020	Proportion	2.7	0.0	170,134	0	44,108	0	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2022	Proportion	2.3	1.3	(204,445)	(115,556)	(88,889)	(88,889)	(26,667)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2021	Proportion	2.5	0.5	(78,960)	(15,792)	(31,584)	(15,792)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2020	Proportion	2.7	0.0	159,150	0	41,262	0	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2022	Proportion	2.3	1.3	(133,130)	(75,247)	(57,883)	(57,883)	(17,364)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2021	Proportion	2.5	0.5	23,977	4,795	9,591	4,795	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2020	Proportion	2.7	0.0	246,316	0	63,860	0	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2022	Proportion	2.3	1.3	(172,945)	(97,752)	(75,193)	(75,193)	(22,559)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2021	Proportion	2.5	0.5	21,117	4,223	8,447	4,223	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2020	Proportion	2.7	0.0	139,716	0	36,222	0	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2022	Proportion	2.3	1.3	(197,420)	(111,585)	(85,835)	(85,835)	(25,750)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2021	Proportion	2.5	0.5	21,808	4,362	8,723	4,362	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2020	Proportion	2.7	0.0	935,182	0	242,454	0	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2022	Proportion	2.3	1.3	(366,473)	(207,137)	(159,336)	(159,336)	(47,801)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2021	Proportion	2.5	0.5	32,520	6,504	13,008	6,504	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2020	Proportion	2.7	0.0	727,534	0	188,620	0	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2022	Proportion	2.3	1.3	(177,157)	(100,132)	(77,025)	(77,025)	(23,107)	0	0	0	0	0
4270	Silver Falls School District	6/30/2021	Proportion	2.5	0.5	(28,525)	(5,705)	(11,410)	(5,705)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2020	Proportion	2.7	0.0	339,486	0	88,014	0	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2022	Proportion	2.3	1.3	(12,736)	(7,199)	(5,537)	(5,537)	(1,662)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2021	Proportion	2.5	0.5	(20,463)	(4,093)	(8,185)	(4,093)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2020	Proportion	2.7	0.0	(10,697)	0	(2,773)	0	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2022	Proportion	2.3	1.3	(160,586)	(90,766)	(69,820)	(69,820)	(20,946)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2021	Proportion	2.5	0.5	7,955	1,591	3,182	1,591	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2020	Proportion	2.7	0.0	145,625	0	37,755	0	0	0	0	0	0	0
4273	Double O School District	6/30/2022	Proportion	2.3	1.3	126	71	55	55	16	0	0	0	0	0
4273	Double O School District	6/30/2021	Proportion	2.5	0.5	(1,413)	(283)	(565)	(283)	0	0	0	0	0	0
4273	Double O School District	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2022	Proportion	2.3	1.3	(82,074)	(46,390)	(35,684)	(35,684)	(10,706)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2021	Proportion	2.5	0.5	(3,719)	(743)	(1,488)	(743)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2020	Proportion	2.7	0.0	83,376	0	21,616	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2022	Proportion	2.3	1.3	(164)	(93)	(71)	(71)	(22)	0	0	0	0	0
4277	Mitchell School	6/30/2021	Proportion	2.5	0.5	(4,497)	(899)	(1,799)	(899)	0	0	0	0	0	0
4277	Mitchell School	6/30/2020	Proportion	2.7	0.0	(2,709)	0	(703)	0	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2022	Proportion	2.3	1.3	(111,899)	(63,247)	(48,652)	(48,652)	(14,595)	0	0	0	0	0
4279	St Helens School District 502	6/30/2021	Proportion	2.5	0.5	(21,400)	(4,280)	(8,560)	(4,280)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2020	Proportion	2.7	0.0	(203,244)	0	(52,692)	0	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2022	Proportion	2.3	1.3	162,129	91,638	70,491	70,491	21,147	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2021	Proportion	2.5	0.5	(361,571)	(72,315)	(144,628)	(72,315)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2020	Proportion	2.7	0.0	386,288	0	100,148	0	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2022	Proportion	2.3	1.3	(141,821)	(80,160)	(61,661)	(61,661)	(18,499)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2021	Proportion	2.5	0.5	(131,363)	(26,273)	(52,545)	(26,273)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2020	Proportion	2.7	0.0	172,454	0	44,710	0	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2022	Proportion	2.3	1.3	(174,148)	(98,431)	(75,717)	(75,717)	(22,714)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	
								Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4288	Medford School District 549C	6/30/2021	Proportion	2.5	0.5	96,396	19,280	38,558	19,280	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2020	Proportion	2.7	0.0	164,990	0	42,776	0	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2022	Proportion	2.3	1.3	10,121	5,721	4,400	4,400	1,321	0	0	0	0	0
4291	Dayton Public Schools	6/30/2021	Proportion	2.5	0.5	(30,714)	(6,142)	(12,286)	(6,142)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2020	Proportion	2.7	0.0	94,767	0	24,569	0	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2022	Proportion	2.3	1.3	(2,476)	(1,399)	(2,476)	(1,077)	(322)	0	0	0	0	0
4293	Lake County Education Service District	6/30/2021	Proportion	2.5	0.5	21,445	4,289	8,578	4,289	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2020	Proportion	2.7	0.0	(22,418)	0	(5,812)	0	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2022	Proportion	2.3	1.3	(9,875)	(5,582)	(4,293)	(4,293)	(1,289)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2021	Proportion	2.5	0.5	(5,402)	(1,080)	(2,161)	(1,080)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2020	Proportion	2.7	0.0	11,302	0	2,930	0	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2022	Proportion	2.3	1.3	(21,912)	(12,385)	(9,527)	(9,527)	(2,858)	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2021	Proportion	2.5	0.5	(899)	(179)	(360)	(179)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2020	Proportion	2.7	0.0	42,504	0	11,020	0	0	0	0	0	0	0
4306	Amity School District	6/30/2022	Proportion	2.3	1.3	26,990	15,255	11,735	11,735	3,520	0	0	0	0	0
4306	Amity School District	6/30/2021	Proportion	2.5	0.5	1,167	233	467	233	0	0	0	0	0	0
4306	Amity School District	6/30/2020	Proportion	2.7	0.0	57,493	0	14,905	0	0	0	0	0	0	0
4309	Scappoose School District	6/30/2022	Proportion	2.3	1.3	(75,113)	(42,455)	(32,658)	(32,658)	(9,797)	0	0	0	0	0
4309	Scappoose School District	6/30/2021	Proportion	2.5	0.5	1,261	253	504	253	0	0	0	0	0	0
4309	Scappoose School District	6/30/2020	Proportion	2.7	0.0	198,389	0	51,435	0	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2022	Proportion	2.3	1.3	(169,217)	(95,644)	(73,573)	(73,573)	(22,071)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2021	Proportion	2.5	0.5	(22,523)	(4,505)	(9,009)	(4,505)	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2020	Proportion	2.7	0.0	618,983	0	160,477	0	0	0	0	0	0	0
4312	Reedsport School District	6/30/2022	Proportion	2.3	1.3	(4,306)	(2,434)	(1,872)	(1,872)	(562)	0	0	0	0	0
4312	Reedsport School District	6/30/2021	Proportion	2.5	0.5	(3,844)	(768)	(1,538)	(768)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2020	Proportion	2.7	0.0	40,931	0	10,611	0	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2022	Proportion	2.3	1.3	(72,055)	(40,727)	(31,328)	(31,328)	(9,399)	0	0	0	0	0
4313	Forest Grove School District	6/30/2021	Proportion	2.5	0.5	24,928	4,986	9,971	4,986	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2020	Proportion	2.7	0.0	25,650	0	6,650	0	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2022	Proportion	2.3	1.3	(42,393)	(23,961)	(18,432)	(18,432)	(5,529)	0	0	0	0	0
4314	Willamina School District 30J	6/30/2021	Proportion	2.5	0.5	36,289	7,257	14,516	7,257	0	0	0	0	0	0
4314	Willamina School District 30J	6/30/2020	Proportion	2.7	0.0	(12,453)	0	(3,229)	0	0	0	0	0	0	0
4315	John Day School District	6/30/2022	Proportion	2.3	1.3	32,123	18,156	13,967	13,967	4,189	0	0	0	0	0
4315	John Day School District	6/30/2021	Proportion	2.5	0.5	(28,187)	(5,637)	(11,275)	(5,637)	0	0	0	0	0	0
4315	John Day School District	6/30/2020	Proportion	2.7	0.0	73,635	0	19,091	0	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2022	Proportion	2.3	1.3	(502,491)	(284,017)	(218,474)	(218,474)	(65,543)	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2021	Proportion	2.5	0.5	157,308	31,462	62,923	31,462	0	0	0	0	0	0
4316	Tigard-Tualatin School District 23J	6/30/2020	Proportion	2.7	0.0	1,106,347	0	286,831	0	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2022	Proportion	2.3	1.3	(44,751)	(25,294)	(19,457)	(19,457)	(5,837)	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2021	Proportion	2.5	0.5	10,549	2,109	4,220	2,109	0	0	0	0	0	0
4317	Sherwood School District 88J	6/30/2020	Proportion	2.7	0.0	397,198	0	102,978	0	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2022	Proportion	2.3	1.3	(19,727)	(11,150)	(8,577)	(8,577)	(2,573)	0	0	0	0	0
4320	Rainier School District 13	6/30/2021	Proportion	2.5	0.5	12,829	2,565	5,132	2,565	0	0	0	0	0	0
4320	Rainier School District 13	6/30/2020	Proportion	2.7	0.0	91,400	0	23,696	0	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2022	Proportion	2.3	1.3	(617,008)	(348,744)	(268,264)	(268,264)	(80,480)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2021	Proportion	2.5	0.5	101,012	20,202	40,405	20,202	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2020	Proportion	2.7	0.0	1,240,875	0	321,709	0	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2022	Proportion	2.3	1.3	(54,297)	(30,690)	(23,607)	(23,607)	(7,083)	0	0	0	0	0
4323	Estacada School District 108	6/30/2021	Proportion	2.5	0.5	(11,615)	(2,323)	(4,646)	(2,323)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2020	Proportion	2.7	0.0	184,322	0	47,788	0	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2022	Proportion	2.3	1.3	(85,688)	(48,432)	(37,256)	(37,256)	(11,176)	0	0	0	0	0
4324	Centennial School District 28	6/30/2021	Proportion	2.5	0.5	36,612	7,322	14,645	7,322	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2020	Proportion	2.7	0.0	1,015,530	0	263,286	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2022	Proportion	2.3	1.3	(56,011)	(31,658)	(24,353)	(24,353)	(7,305)	0	0	0	0	0
4326	Harney County School District 3	6/30/2021	Proportion	2.5	0.5	(22,460)	(4,492)	(8,984)	(4,492)	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2020	Proportion	2.7	0.0	101,815	0	26,397	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2022	Proportion	2.3	1.3	3,565	2,015	1,550	1,550	465	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2021	Proportion	2.5	0.5	33,066	6,614	13,226	6,614	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
4327	Jordan Valley School District 3	6/30/2020	Proportion	2.7	0.0	(33,225)	0	(8,613)	0	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2022	Proportion	2.3	1.3	2,677	1,513	1,164	1,164	349	0	0	0	0	0
4329	Gervais School District 1	6/30/2021	Proportion	2.5	0.5	1,134	226	454	226	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2020	Proportion	2.7	0.0	85,612	0	22,196	0	0	0	0	0	0	0
4330	Vale School District 84	6/30/2022	Proportion	2.3	1.3	(7,335)	(4,146)	(3,189)	(3,189)	(957)	0	0	0	0	0
4330	Vale School District 84	6/30/2021	Proportion	2.5	0.5	(30,611)	(6,123)	(12,244)	(6,123)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2020	Proportion	2.7	0.0	96,050	0	24,902	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2022	Proportion	2.3	1.3	(67,490)	(38,147)	(29,343)	(29,343)	(8,804)	0	0	0	0	0
4331	Molalla River School District	6/30/2021	Proportion	2.5	0.5	(18,616)	(3,724)	(7,446)	(3,724)	0	0	0	0	0	0
4331	Molalla River School District	6/30/2020	Proportion	2.7	0.0	315,718	0	81,852	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2022	Proportion	2.3	1.3	(542,672)	(306,728)	(235,944)	(235,944)	(70,784)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2021	Proportion	2.5	0.5	69,042	13,808	27,617	13,808	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2020	Proportion	2.7	0.0	1,047,245	0	271,507	0	0	0	0	0	0	0
4333	Canby School District	6/30/2022	Proportion	2.3	1.3	(129,677)	(73,296)	(56,381)	(56,381)	(16,915)	0	0	0	0	0
4333	Canby School District	6/30/2021	Proportion	2.5	0.5	58,044	11,608	58,044	23,218	11,608	0	0	0	0	0
4333	Canby School District	6/30/2020	Proportion	2.7	0.0	389,838	0	101,070	0	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2022	Proportion	2.3	1.3	(99,836)	(56,429)	(43,407)	(43,407)	(13,022)	0	0	0	0	0
4334	Cascade School District 5	6/30/2021	Proportion	2.5	0.5	(33,473)	(6,695)	(13,389)	(6,695)	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2020	Proportion	2.7	0.0	197,192	0	51,124	0	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2022	Proportion	2.3	1.3	(31,581)	(17,850)	(13,731)	(13,731)	(4,119)	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2021	Proportion	2.5	0.5	18,592	3,718	7,437	3,718	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2020	Proportion	2.7	0.0	175,616	0	45,530	0	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2022	Proportion	2.3	1.3	(16,426)	(9,284)	(7,142)	(7,142)	(2,142)	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2021	Proportion	2.5	0.5	(51,628)	(10,326)	(20,651)	(10,326)	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2020	Proportion	2.7	0.0	59,042	0	15,308	0	0	0	0	0	0	0
4337	Sherman County School District	6/30/2022	Proportion	2.3	1.3	7,681	4,341	3,340	3,340	1,001	0	0	0	0	0
4337	Sherman County School District	6/30/2021	Proportion	2.5	0.5	(10,257)	(2,051)	(4,103)	(2,051)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2020	Proportion	2.7	0.0	15,545	0	4,031	0	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2022	Proportion	2.3	1.3	(134,384)	(75,956)	(58,428)	(58,428)	(17,528)	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2021	Proportion	2.5	0.5	173,799	34,759	69,520	34,759	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2020	Proportion	2.7	0.0	576,284	0	149,406	0	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2022	Proportion	2.3	1.3	(162,246)	(91,704)	(70,542)	(70,542)	(21,162)	0	0	0	0	0
4339	Lebanon Community School District	6/30/2021	Proportion	2.5	0.5	30,565	6,113	12,226	6,113	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2020	Proportion	2.7	0.0	382,645	0	99,205	0	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2022	Proportion	2.3	1.3	(7,809)	(4,414)	(3,395)	(3,395)	(1,019)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2021	Proportion	2.5	0.5	3,342	668	1,337	668	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2020	Proportion	2.7	0.0	44,610	0	11,566	0	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2022	Proportion	2.3	1.3	(543,454)	(307,170)	(236,284)	(236,284)	(70,886)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2021	Proportion	2.5	0.5	100,550	20,110	40,220	20,110	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2020	Proportion	2.7	0.0	2,423,037	0	628,195	0	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2022	Proportion	2.3	1.3	38,844	21,955	16,889	16,889	5,066	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2021	Proportion	2.5	0.5	24,376	4,876	9,750	4,876	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2020	Proportion	2.7	0.0	150,185	0	38,937	0	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2022	Proportion	2.3	1.3	(2,988)	(1,689)	(1,299)	(1,299)	(390)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2021	Proportion	2.5	0.5	(17,271)	(3,455)	(6,908)	(3,455)	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2020	Proportion	2.7	0.0	(29,680)	0	(7,694)	0	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2022	Proportion	2.3	1.3	(54,311)	(30,698)	(23,613)	(23,613)	(7,085)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2021	Proportion	2.5	0.5	18,047	3,609	7,219	3,609	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2020	Proportion	2.7	0.0	34,795	0	9,021	0	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2022	Proportion	2.3	1.3	(88,209)	(49,857)	(38,352)	(38,352)	(11,505)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2021	Proportion	2.5	0.5	(40,988)	(8,198)	(16,395)	(8,198)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2020	Proportion	2.7	0.0	377,402	0	97,844	0	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2022	Proportion	2.3	1.3	24,019	13,576	10,443	10,443	3,133	0	0	0	0	0
4346	Knappa School District 4	6/30/2021	Proportion	2.5	0.5	(5,221)	(1,045)	(2,088)	(1,045)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2020	Proportion	2.7	0.0	37,994	0	9,850	0	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2022	Proportion	2.3	1.3	(27,466)	(15,524)	(11,942)	(11,942)	(3,582)	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2021	Proportion	2.5	0.5	3,907	781	1,563	781	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2020	Proportion	2.7	0.0	26,001	0	6,741	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense
4348	Lourdes Charter School	6/30/2022	Proportion	2.3	1.3	(965)	(545)	(420)	(420)	(125)	0	0	0
4348	Lourdes Charter School	6/30/2021	Proportion	2.5	0.5	423	85	169	85	0	0	0	0
4348	Lourdes Charter School	6/30/2020	Proportion	2.7	0.0	208	0	54	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2022	Proportion	2.3	1.3	(3,320)	(1,877)	(1,443)	(1,443)	(434)	0	0	0
4350	Ridgeline Montessori	6/30/2021	Proportion	2.5	0.5	4,425	885	1,770	885	0	0	0	0
4350	Ridgeline Montessori	6/30/2020	Proportion	2.7	0.0	1,665	0	431	0	0	0	0	0
4351	The Village School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4351	The Village School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4351	The Village School	6/30/2020	Proportion	2.7	0.0	5,956	0	1,544	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2022	Proportion	2.3	1.3	2,773	1,567	1,206	1,206	361	0	0	0
4352	Armadillo Technical Institute	6/30/2021	Proportion	2.5	0.5	(672)	(134)	(269)	(134)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2020	Proportion	2.7	0.0	(779)	0	(201)	0	0	0	0	0
4354	Opal Charter School	6/30/2022	Proportion	2.3	1.3	1,547	874	673	673	201	0	0	0
4354	Opal Charter School	6/30/2021	Proportion	2.5	0.5	3,559	711	1,424	711	0	0	0	0
4354	Opal Charter School	6/30/2020	Proportion	2.7	0.0	(1,568)	0	(406)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2022	Proportion	2.3	1.3	(827)	(467)	(360)	(360)	(107)	0	0	0
4355	Three Rivers Charter School	6/30/2021	Proportion	2.5	0.5	1,577	315	631	315	0	0	0	0
4355	Three Rivers Charter School	6/30/2020	Proportion	2.7	0.0	12,012	0	3,114	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2022	Proportion	2.3	1.3	(9,602)	(5,427)	(4,175)	(4,175)	(1,252)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2021	Proportion	2.5	0.5	(7,113)	(1,423)	(2,845)	(1,423)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2020	Proportion	2.7	0.0	(1,185)	0	(307)	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2020	Proportion	2.7	0.0	828	0	214	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2022	Proportion	2.3	1.3	(902)	(510)	(392)	(392)	(118)	0	0	0
4363	Multisensory Learning Academy	6/30/2021	Proportion	2.5	0.5	421	85	168	85	0	0	0	0
4363	Multisensory Learning Academy	6/30/2020	Proportion	2.7	0.0	11,742	0	3,044	0	0	0	0	0
4365	Mitch Charter School	6/30/2022	Proportion	2.3	1.3	14,852	8,395	6,457	6,457	1,938	0	0	0
4365	Mitch Charter School	6/30/2021	Proportion	2.5	0.5	29,916	5,984	11,966	5,984	0	0	0	0
4365	Mitch Charter School	6/30/2020	Proportion	2.7	0.0	(24,393)	0	(6,325)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2022	Proportion	2.3	1.3	(239)	(135)	(104)	(104)	(31)	0	0	0
4366	Sand Ridge Charter School	6/30/2021	Proportion	2.5	0.5	3,599	719	1,440	719	0	0	0	0
4366	Sand Ridge Charter School	6/30/2020	Proportion	2.7	0.0	(5,848)	0	(1,516)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2022	Proportion	2.3	1.3	(12,563)	(7,101)	(5,462)	(5,462)	(1,639)	0	0	0
4367	Arthur Academy Charter School	6/30/2021	Proportion	2.5	0.5	8,224	1,644	3,290	1,644	0	0	0	0
4367	Arthur Academy Charter School	6/30/2020	Proportion	2.7	0.0	36,321	0	9,417	0	0	0	0	0
4369	Trillium Charter School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2020	Proportion	2.7	0.0	37,737	0	9,783	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2022	Proportion	2.3	1.3	(3,079)	(1,740)	(1,339)	(1,339)	(401)	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2021	Proportion	2.5	0.5	2,868	574	1,147	574	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2020	Proportion	2.7	0.0	(2,663)	0	(691)	0	0	0	0	0
4371	The Lighthouse School	6/30/2022	Proportion	2.3	1.3	(3,803)	(2,150)	(1,653)	(1,653)	(497)	0	0	0
4371	The Lighthouse School	6/30/2021	Proportion	2.5	0.5	(1,105)	(221)	(442)	(221)	0	0	0	0
4371	The Lighthouse School	6/30/2020	Proportion	2.7	0.0	34,054	0	8,828	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2022	Proportion	2.3	1.3	2,512	1,420	1,092	1,092	328	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2021	Proportion	2.5	0.5	1,676	336	670	336	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2020	Proportion	2.7	0.0	(1,932)	0	(500)	0	0	0	0	0
4374	Ione School District	6/30/2022	Proportion	2.3	1.3	(10,429)	(5,895)	(4,534)	(4,534)	(1,361)	0	0	0
4374	Ione School District	6/30/2021	Proportion	2.5	0.5	(2,641)	(529)	(1,056)	(529)	0	0	0	0
4374	Ione School District	6/30/2020	Proportion	2.7	0.0	13,118	0	3,400	0	0	0	0	0
4375	Eddyville Charter School	6/30/2022	Proportion	2.3	1.3	(4,778)	(2,701)	(2,077)	(2,077)	(624)	0	0	0
4375	Eddyville Charter School	6/30/2021	Proportion	2.5	0.5	(4,803)	(961)	(1,921)	(961)	0	0	0	0
4375	Eddyville Charter School	6/30/2020	Proportion	2.7	0.0	21,524	0	5,580	0	0	0	0	0
4376	Four Rivers Community School	6/30/2022	Proportion	2.3	1.3	(11,759)	(6,646)	(5,113)	(5,113)	(1,533)	0	0	0
4376	Four Rivers Community School	6/30/2021	Proportion	2.5	0.5	8,443	1,689	3,377	1,689	0	0	0	0
4376	Four Rivers Community School	6/30/2020	Proportion	2.7	0.0	3,431	0	889	0	0	0	0	0
4378	Mosier Community School	6/30/2022	Proportion	2.3	1.3	1,201	679	522	522	157	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Original Balance of Outflow/(Inflow)	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense	+5 Expense	Subsequent Expense		
4378	Mosier Community School	6/30/2021	Proportion	2.5	0.5	360	72	144	72	0	0	0	0	0	0	0
4378	Mosier Community School	6/30/2020	Proportion	2.7	0.0	21,333	0	5,531	0	0	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2022	Proportion	2.3	1.3	20,033	11,323	8,710	8,710	2,613	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2021	Proportion	2.5	0.5	(6,788)	(1,358)	(2,715)	(1,358)	0	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2020	Proportion	2.7	0.0	13,584	0	3,522	0	0	0	0	0	0	0	0
4380	The Emerson School	6/30/2022	Proportion	2.3	1.3	(2,173)	(1,228)	(945)	(945)	(283)	0	0	0	0	0	0
4380	The Emerson School	6/30/2021	Proportion	2.5	0.5	(2,660)	(532)	(1,064)	(532)	0	0	0	0	0	0	0
4380	The Emerson School	6/30/2020	Proportion	2.7	0.0	5,086	0	1,318	0	0	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2022	Proportion	2.3	1.3	(112,202)	(63,419)	(48,783)	(48,783)	(14,636)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2021	Proportion	2.5	0.5	73,162	14,632	29,265	14,632	0	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2020	Proportion	2.7	0.0	238,756	0	61,900	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
4383	City View Charter School	6/30/2020	Proportion	2.7	0.0	7,692	0	1,994	0	1,994	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2022	Proportion	2.3	1.3	(4,820)	(2,724)	(2,096)	(2,096)	(628)	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2021	Proportion	2.5	0.5	(2,338)	(468)	(935)	(468)	0	0	0	0	0	0	0
4386	Nixyaawii Community School	6/30/2020	Proportion	2.7	0.0	(2,270)	0	(588)	0	0	0	0	0	0	0	0
4388	West Lane Tech	6/30/2022	Proportion	2.3	1.3	(3,299)	(1,865)	(1,434)	(1,434)	(431)	0	0	0	0	0	0
4388	West Lane Tech	6/30/2021	Proportion	2.5	0.5	8,981	1,797	3,592	1,797	0	0	0	0	0	0	0
4388	West Lane Tech	6/30/2020	Proportion	2.7	0.0	(8,352)	0	(2,166)	0	0	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2022	Proportion	2.3	1.3	(51,292)	(28,991)	(22,301)	(22,301)	(6,690)	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2021	Proportion	2.5	0.5	62,699	12,539	25,080	12,539	0	0	0	0	0	0	0
4390	Oregon Connections Academy	6/30/2020	Proportion	2.7	0.0	(392)	0	(102)	0	0	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2022	Proportion	2.3	1.3	7,772	4,393	3,379	3,379	1,014	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2021	Proportion	2.5	0.5	(8,395)	(1,679)	(3,358)	(1,679)	0	0	0	0	0	0	0
4392	Eagleridge High School	6/30/2020	Proportion	2.7	0.0	17,696	0	4,588	0	0	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2022	Proportion	2.3	1.3	(4,679)	(2,645)	(2,034)	(2,034)	(611)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2021	Proportion	2.5	0.5	(2,589)	(517)	(1,036)	(517)	0	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2020	Proportion	2.7	0.0	7,760	0	2,012	0	0	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2022	Proportion	2.3	1.3	2,146	1,213	933	933	280	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2021	Proportion	2.5	0.5	(3,478)	(696)	(1,391)	(696)	0	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2022	Proportion	2.3	1.3	(10,272)	(5,806)	(4,466)	(4,466)	(1,340)	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2021	Proportion	2.5	0.5	(5,302)	(1,060)	(2,121)	(1,060)	0	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2020	Proportion	2.7	0.0	4,657	0	1,207	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2021	Proportion	2.5	0.5	17,939	3,587	7,176	3,587	0	0	0	0	0	0	0
4400	Phoenix School	6/30/2020	Proportion	2.7	0.0	(7,452)	0	(1,932)	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
4401	Ballston Community School	6/30/2020	Proportion	2.7	0.0	2,318	0	600	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0	0	0
4402	Sage Community School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2022	Proportion	2.3	1.3	10,640	6,014	4,626	4,626	1,388	0	0	0	0	0	0
4403	Portland Village School	6/30/2021	Proportion	2.5	0.5	(676)	(136)	(270)	(136)	0	0	0	0	0	0	0
4403	Portland Village School	6/30/2020	Proportion	2.7	0.0	33,267	0	8,625	0	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2022	Proportion	2.3	1.3	(997)	(564)	(433)	(433)	(131)	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2021	Proportion	2.5	0.5	11,518	2,304	4,607	2,304	0	0	0	0	0	0	0
4404	Alliance Charter Academy	6/30/2020	Proportion	2.7	0.0	2,469	0	641	0	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2022	Proportion	2.3	1.3	(863)	(488)	(375)	(375)	(113)	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2021	Proportion	2.5	0.5	147	29	59	29	0	0	0	0	0	0	0
4405	Forest Grove Community School	6/30/2020	Proportion	2.7	0.0	5,970	0	1,548	0	0	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2022	Proportion	2.3	1.3	(6,014)	(3,399)	(2,615)	(2,615)	(784)	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2021	Proportion	2.5	0.5	(2,069)	(413)	(828)	(413)	0	0	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement	Source of Employer-Specific Deferral	Original Amortization	Remaining Amortization	Measurement Date	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period
		Period for Initial Recognition		Period	Period		Original Balance of Outflow/(Inflow)	Balance of Outflow/(Inflow)	Expense	+1 Expense	+2 Expense	+3 Expense	+4 Expense
4407	Madrone Trail Public Charter School	6/30/2020	Proportion	2.7	0.0	5,077	0	1,317	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2022	Proportion	2.3	1.3	(699)	(395)	(304)	(304)	(91)	0	0	0
4408	Muddy Creek Charter School	6/30/2021	Proportion	2.5	0.5	1,408	282	563	282	0	0	0	0
4408	Muddy Creek Charter School	6/30/2020	Proportion	2.7	0.0	5,560	0	1,442	0	0	0	0	0
4409	Southwest Charter School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2020	Proportion	2.7	0.0	7,075	0	1,835	0	0	0	0	0
4410	Ace Academy	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2022	Proportion	2.3	1.3	(3,305)	(1,868)	(1,437)	(1,437)	(431)	0	0	0
4411	Sherwood Charter School	6/30/2021	Proportion	2.5	0.5	142	28	57	28	0	0	0	0
4411	Sherwood Charter School	6/30/2020	Proportion	2.7	0.0	7,338	0	1,902	0	0	0	0	0
4412	Estacada Web Academy	6/30/2022	Proportion	2.3	1.3	221,590	125,247	96,343	96,343	28,904	0	0	0
4412	Estacada Web Academy	6/30/2021	Proportion	2.5	0.5	(223,565)	(44,713)	(89,426)	(44,713)	0	0	0	0
4412	Estacada Web Academy	6/30/2020	Proportion	2.7	0.0	19,784	0	5,130	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2020	Proportion	2.7	0.0	7,346	0	1,904	0	0	0	0	0
4414	Marcola Web Academy	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2020	Proportion	2.7	0.0	7,080	0	1,836	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2022	Proportion	2.3	1.3	(3,822)	(2,160)	(1,662)	(1,662)	(498)	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2021	Proportion	2.5	0.5	(5,806)	(1,162)	(2,322)	(1,162)	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2020	Proportion	2.7	0.0	18,180	0	4,714	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2022	Proportion	2.3	1.3	(4,667)	(2,638)	(2,029)	(2,029)	(609)	0	0	0
4419	Silvies River Web Academy	6/30/2021	Proportion	2.5	0.5	(1,309)	(261)	(524)	(261)	0	0	0	0
4419	Silvies River Web Academy	6/30/2020	Proportion	2.7	0.0	11,360	0	2,946	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2022	Proportion	2.3	1.3	(4,426)	(2,502)	(1,924)	(1,924)	(578)	0	0	0
4420	Oregon Virtual Academy	6/30/2021	Proportion	2.5	0.5	1,014	202	406	202	0	0	0	0
4420	Oregon Virtual Academy	6/30/2020	Proportion	2.7	0.0	(1,763)	0	(457)	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2022	Proportion	2.3	1.3	(3,239)	(1,831)	(1,408)	(1,408)	(423)	0	0	0
4422	Redmond Proficiency Academy	6/30/2021	Proportion	2.5	0.5	(2,532)	(506)	(1,013)	(506)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2020	Proportion	2.7	0.0	52,521	0	13,617	0	0	0	0	0
4423	Molalla River Academy	6/30/2022	Proportion	2.3	1.3	(3,004)	(1,698)	(1,306)	(1,306)	(392)	0	0	0
4423	Molalla River Academy	6/30/2021	Proportion	2.5	0.5	(9,992)	(1,998)	(3,997)	(1,998)	0	0	0	0
4423	Molalla River Academy	6/30/2020	Proportion	2.7	0.0	20,587	0	5,337	0	0	0	0	0
4424	The Ivy School	6/30/2022	Proportion	2.3	1.3	(64)	(36)	(28)	(28)	(8)	0	0	0
4424	The Ivy School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0
4424	The Ivy School	6/30/2020	Proportion	2.7	0.0	17,467	0	4,529	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2022	Proportion	2.3	1.3	(1,441)	(814)	(627)	(627)	(187)	0	0	0
4429	Clackamas Web Academy	6/30/2021	Proportion	2.5	0.5	13	3	5	3	0	0	0	0
4429	Clackamas Web Academy	6/30/2020	Proportion	2.7	0.0	(107)	0	(27)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2022	Proportion	2.3	1.3	(249)	(141)	(108)	(108)	(33)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2021	Proportion	2.5	0.5	(82)	(16)	(33)	(16)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2020	Proportion	2.7	0.0	1,350	0	350	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2022	Proportion	2.3	1.3	1,969	1,113	856	856	257	0	0	0
4432	Renaissance Public Academy	6/30/2021	Proportion	2.5	0.5	(1,616)	(324)	(646)	(324)	0	0	0	0
4432	Renaissance Public Academy	6/30/2020	Proportion	2.7	0.0	3,626	0	940	0	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2022	Proportion	2.3	1.3	(12,603)	(7,123)	(5,480)	(5,480)	(1,643)	0	0	0
4433	Powell Butte Community Charter School	6/30/2021	Proportion	2.5	0.5	506	102	202	102	0	0	0	0
4433	Powell Butte Community Charter School	6/30/2020	Proportion	2.7	0.0	23,564	0	6,110	0	0	0	0	0
4434	Logos Public Charter School	6/30/2022	Proportion	2.3	1.3	(7,191)	(4,064)	(3,127)	(3,127)	(937)	0	0	0
4434	Logos Public Charter School	6/30/2021	Proportion	2.5	0.5	4,373	875	1,749	875	0	0	0	0
4434	Logos Public Charter School	6/30/2020	Proportion	2.7	0.0	20,510	0	5,318	0	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2022	Proportion	2.3	1.3	2,357	1,332	1,025	1,025	307	0	0	0
4435	Sunny Wolf Charter School	6/30/2021	Proportion	2.5	0.5	3,516	704	1,406	704	0	0	0	0
4435	Sunny Wolf Charter School	6/30/2020	Proportion	2.7	0.0	(3,366)	0	(872)	0	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(Inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4436	Academy Of Arts & Academics	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4436	Academy Of Arts & Academics	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2022	Proportion	2.3	1.3	389	220	169	169	51	0	0	0	0
4437	Center for Advance Learning	6/30/2021	Proportion	2.5	0.5	(3,513)	(703)	(1,405)	(703)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2020	Proportion	2.7	0.0	17,501	0	4,537	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2022	Proportion	2.3	1.3	(21,141)	(11,949)	(9,192)	(9,192)	(2,757)	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2021	Proportion	2.5	0.5	(2,958)	(592)	(1,183)	(1,183)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2020	Proportion	2.7	0.0	13,529	0	3,507	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2022	Proportion	2.3	1.3	(40,436)	(22,855)	(17,581)	(17,581)	(5,274)	0	0	0	0
4441	Baker Web Academy	6/30/2021	Proportion	2.5	0.5	(6,971)	(1,395)	(2,788)	(1,395)	0	0	0	0	0
4441	Baker Web Academy	6/30/2020	Proportion	2.7	0.0	(60,119)	0	(15,587)	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2020	Proportion	2.7	0.0	11,758	0	3,048	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2022	Proportion	2.3	1.3	(3,705)	(2,094)	(1,611)	(1,611)	(483)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2021	Proportion	2.5	0.5	(5,216)	(1,044)	(2,086)	(1,044)	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2020	Proportion	2.7	0.0	13,076	0	3,390	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2022	Proportion	2.3	1.3	(131)	(74)	(57)	(57)	(17)	0	0	0	0
4446	Coburg Community Charter School	6/30/2021	Proportion	2.5	0.5	475	95	190	95	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2020	Proportion	2.7	0.0	19,637	0	5,091	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2022	Proportion	2.3	1.3	(910)	(514)	(396)	(396)	(118)	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2021	Proportion	2.5	0.5	(4,977)	(995)	(1,991)	(995)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2020	Proportion	2.7	0.0	17,233	0	4,467	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2022	Proportion	2.3	1.3	(7,549)	(4,267)	(3,282)	(3,282)	(985)	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2021	Proportion	2.5	0.5	(8,675)	(1,735)	(3,470)	(1,735)	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2020	Proportion	2.7	0.0	40,398	0	10,474	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2022	Proportion	2.3	1.3	111	63	48	48	15	0	0	0	0
4450	Sauvie Island Academy	6/30/2021	Proportion	2.5	0.5	3,691	739	1,476	739	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2020	Proportion	2.7	0.0	17,756	0	4,604	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2022	Proportion	2.3	1.3	(43)	(24)	(19)	(19)	(5)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2021	Proportion	2.5	0.5	(2,749)	(549)	(1,100)	(549)	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2020	Proportion	2.7	0.0	(2,578)	0	(668)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2022	Proportion	2.3	1.3	(2,834)	(1,602)	(1,232)	(1,232)	(370)	0	0	0	0
4452	South Columbia Family School	6/30/2021	Proportion	2.5	0.5	(3,126)	(626)	(1,250)	(626)	0	0	0	0	0
4452	South Columbia Family School	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2022	Proportion	2.3	1.3	242	137	105	105	32	0	0	0	0
4453	Woodland Educational Initiative	6/30/2021	Proportion	2.5	0.5	(198)	(40)	(79)	(40)	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2020	Proportion	2.7	0.0	6,549	0	1,697	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2020	Proportion	2.7	0.0	9,754	0	2,528	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2022	Proportion	2.3	1.3	(5,484)	(3,100)	(2,384)	(2,384)	(716)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2021	Proportion	2.5	0.5	(5,912)	(1,182)	(2,365)	(1,182)	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2020	Proportion	2.7	0.0	7,819	0	2,027	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2022	Proportion	2.3	1.3	7,571	4,279	3,292	3,292	987	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2021	Proportion	2.5	0.5	(5,810)	(1,162)	(2,324)	(1,162)	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2020	Proportion	2.7	0.0	9,599	0	2,489	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2020	Proportion	2.7	0.0	1,338	0	346	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2020	Proportion	2.7	0.0	1,338	0	346	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2022	Proportion	2.3	1.3	(1,491)	(843)	(648)	(648)	(195)	0	0	0	0

Exhibit F

RHIA Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
June 30, 2023 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
4459	Crater Lake Charter Academy	6/30/2021	Proportion	2.5	0.5	654	130	262	130	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2020	Proportion	2.7	0.0	17,515	0	4,541	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2020	Proportion	2.7	0.0	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2022	Proportion	2.3	1.3	62	35	27	27	8	0	0	0	0
4462	Bend International School	6/30/2021	Proportion	2.5	0.5	3,168	634	1,267	634	0	0	0	0	0
4462	Bend International School	6/30/2020	Proportion	2.7	0.0	18,033	0	4,675	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2022	Proportion	2.3	1.3	(9,167)	(5,181)	(3,986)	(3,986)	(1,195)	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2021	Proportion	2.5	0.5	(7,261)	(1,453)	(2,904)	(1,453)	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2020	Proportion	2.7	0.0	10,923	0	2,831	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2022	Proportion	2.3	1.3	(4,335)	(2,450)	(1,885)	(1,885)	(565)	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2021	Proportion	2.5	0.5	2,548	510	1,019	510	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2020	Proportion	2.7	0.0	(1,261)	0	(327)	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2020	Proportion	2.7	0.0	1,588	0	412	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2022	Proportion	2.3	1.3	(1,979)	(1,119)	(860)	(860)	(259)	0	0	0	0
4467	Cannon Beach Academy	6/30/2021	Proportion	2.5	0.5	3,097	619	1,239	619	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2020	Proportion	2.7	0	94	0	24	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2022	Proportion	2.3	1.3	(1,844)	(1,042)	(802)	(802)	(240)	0	0	0	0
4468	Frontier Charter Academy	6/30/2021	Proportion	2.5	0.5	(415)	(83)	(166)	(83)	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2020	Proportion	2.7	0	9,713	0	2,519	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2022	Proportion	2.3	1.3	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2021	Proportion	2.5	0.5	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2020	Proportion	2.7	0	2,896	0	750	0	0	0	0	0	0
4470	Oregon Family School	6/30/2022	Proportion	2.3	1.3	(7,030)	(3,973)	(3,057)	(3,057)	(916)	0	0	0	0
4470	Oregon Family School	6/30/2021	Proportion	2.5	0.5	(14,998)	(3,000)	(5,999)	(3,000)	0	0	0	0	0
4470	Oregon Family School	6/30/2020	Proportion	2.7	0	5,522	0	1,432	0	0	0	0	0	0
4471	Wahtonka Community School	6/30/2022	Proportion	2.3	1.3	2,316	1,309	1,007	1,007	302	0	0	0	0
4471	Wahtonka Community School	6/30/2021	Proportion	2.5	0.5	7,125	1,425	2,850	1,425	0	0	0	0	0
4471	Wahtonka Community School	6/30/2020	Proportion	2.7	0	(1,713)	0	(445)	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2022	Proportion	2.3	1.3	967	547	420	420	127	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2021	Proportion	2.5	0.5	(331)	(67)	(132)	(67)	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2020	Proportion	2.7	0	2,850	0	738	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2022	Proportion	2.3	1.3	(1,042)	(589)	(453)	(453)	(136)	0	0	0	0
4473	Willamette Connections Academy	6/30/2021	Proportion	2.5	0.5	(536)	(108)	(214)	(108)	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2020	Proportion	2.7	0	(1,832)	0	(474)	0	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2022	Proportion	2.3	1.3	(2,246)	(1,269)	(977)	(977)	(292)	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2021	Proportion	2.5	0.5	(3,335)	(667)	(1,334)	(667)	0	0	0	0	0
4474	Oregon for Quality Virtual Education Inc	6/30/2020	Proportion	2.7	0	(643)	0	(167)	0	0	0	0	0	0
4475	Teach-NW	6/30/2022	Proportion	2.3	1.3	(12,939)	(7,313)	(5,626)	(5,626)	(1,687)	0	0	0	0
4479	Harmony Academy	6/30/2022	Proportion	2.3	1.3	(1,364)	(771)	(593)	(593)	(178)	0	0	0	0
4479	Harmony Academy	6/30/2021	Proportion	2.5	0.5	(83)	(17)	(33)	(17)	0	0	0	0	0
4479	Harmony Academy	6/30/2020	Proportion	2.7	0	481	0	125	0	0	0	0	0	0

Exhibit G

RHIPA OPEB Expense

OPEB Expense	July 1, 2021 to June 30, 2022	July 1, 2022 to June 30, 2023
Service cost	\$1,249,276	\$959,252
Interest on total OPEB liability	4,266,361	3,318,489
Effect of plan changes	0	0
Administrative expenses	665,569	741,986
Member contributions	0	0
Expected investment return net of investment expenses	(5,550,688)	(5,920,373)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	(2,314,639)	(2,829,982)
Recognition of assumption changes or inputs	(2,864,247)	(2,864,247)
Recognition of investment (gains) or losses	(870,415)	(242,937)
OPEB Expense	(\$5,418,783)	(\$6,837,812)

As of June 30, 2023, the deferred inflows and outflows of resources are as follows:

Deferred (Inflows) / Outflows of Resources	Deferred (Inflows) of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	(\$9,240,572)	\$0
Changes of assumptions	(10,630,653)	636,129
Net difference between projected and actual earnings	<u>0</u>	<u>901,292</u>
Total	(\$19,871,225)	\$1,537,421

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 06/30/2023 Expense	Balance of Deferred (Inflows) 06/30/2023	Balance of Deferred Outflows 06/30/2023	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized in 06/30/2026 Expense	Amount Recognized in 06/30/2027 Expense	Amount Recognized in 06/30/2028 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$2,883,972	2022-2023	5.0	576,794	0	2,307,178	576,794	576,794	576,794	576,796	0	0
	\$4,785,957	2021-2022	5.0	957,191	0	2,871,575	957,191	957,191	957,193	0	0	0
	(\$12,109,957)	2020-2021	5.0	(2,421,991)	(4,843,984)	0	(2,421,991)	(2,421,993)	0	0	0	0
	\$2,832,615	2019-2020	5.0	566,523	0	566,523	566,523	0	0	0	0	0
	\$392,722	2018-2019	5.0	78,546	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	(\$3,040,523)	2022-2023	5.9	(515,343)	(2,525,180)	0	(515,343)	(515,343)	(515,343)	(515,343)	(463,808)	0
	(\$4,503,076)	2021-2022	6.1	(738,209)	(3,026,658)	0	(738,209)	(738,209)	(738,209)	(738,209)	(73,822)	0
	(\$4,644,740)	2020-2021	6.2	(749,152)	(2,397,284)	0	(749,152)	(749,152)	(749,152)	(149,828)	0	0
	(\$2,192,839)	2019-2020	6.4	(342,631)	(822,315)	0	(342,631)	(342,631)	(137,053)	0	0	0
	(\$275,985)	2018-2019	6.7	(41,192)	(70,025)	0	(41,192)	(28,833)	0	0	0	0
	(\$3,059,840)	2017-2018	6.9	(443,455)	(399,110)	0	(399,110)	0	0	0	0	0
Assumption changes or inputs	\$0	2022-2023	5.9	0	0	0	0	0	0	0	0	0
	(\$11,383,787)	2021-2022	6.1	(1,866,195)	(7,651,397)	0	(1,866,195)	(1,866,195)	(1,866,195)	(1,866,195)	(186,617)	0
	\$1,124,505	2020-2021	6.2	181,372	0	580,389	181,372	181,372	181,372	36,273	0	0
	(\$7,944,684)	2019-2020	6.4	(1,241,357)	(2,979,256)	0	(1,241,357)	(1,241,357)	(496,542)	0	0	0
	\$0	2018-2019	6.7	0	0	0	0	0	0	0	0	0
	\$427,338	2017-2018	6.9	61,933	0	55,740	55,740	0	0	0	0	0

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