

Exhibit A

Collective Pension Expense

Pension Expense	July 1, 2018 to June 30, 2019	July 1, 2019 to June 30, 2020
Service cost	\$1,146,441,930	\$1,187,200,150
Interest on total pension liability	5,952,089,263	6,162,928,445
Effect of plan changes	(50,583,529)	0
Administrative expenses	38,403,320	52,083,371
Member contributions	(11,354,366)	(10,179,238)
Expected investment return net of investment expenses	(4,880,722,976)	(4,955,347,935)
Recognition of Deferred (Inflows)/Outflows of Resources		
Recognition of economic/demographic (gains) or losses	365,558,037	400,064,747
Recognition of assumption changes or inputs	1,175,422,496	1,165,879,183
Recognition of investment (gains) or losses	688,357,348	975,564,688
Pension Expense	<u>\$4,423,611,523</u>	<u>\$4,978,193,411</u>

As of June 30, 2020, the deferred inflows and outflows of resources are as follows:

Deferred Inflows / Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$0	\$960,495,345
Changes of assumptions	(41,036,247)	1,171,195,011
Net difference between projected and actual earnings	<u>0</u>	<u>2,566,152,965</u>
Total	(\$41,036,247)	\$4,697,843,321

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

Exhibit B

Schedule of Collective Deferred Outflows / (Inflows) of Resources

	Original Amount	Measurement Period in which Experience Arose	Original Recognition Period*	Amount Recognized in 06/30/2020 Expense	Balance of Deferred (Inflows) 06/30/2020	Balance of Deferred Outflows 06/30/2020	Amount Recognized in 06/30/2021 Expense	Amount Recognized in 06/30/2022 Expense	Amount Recognized in 06/30/2023 Expense	Amount Recognized in 06/30/2024 Expense	Amount Recognized in 06/30/2025 Expense	Amount Recognized Thereafter in Expense
Investment (gains) or losses	\$4,032,087,180	2019-2020	5.0	806,417,436	0	3,225,669,744	806,417,436	806,417,436	806,417,436	806,417,436	0	0
	\$870,674,947	2018-2019	5.0	174,134,989	0	522,404,969	174,134,989	174,134,989	174,134,991	0	0	0
	(\$1,390,801,037)	2017-2018	5.0	(278,160,207)	(556,320,416)	0	(278,160,207)	(278,160,209)	0	0	0	0
	(\$3,128,006,660)	2016-2017	5.0	(625,601,332)	(625,601,332)	0	(625,601,332)	0	0	0	0	0
	\$4,493,869,006	2015-2016	5.0	898,773,802	0	0	0	0	0	0	0	0
Economic/demographic (gains) or losses	\$406,648,176	2019-2020	5.3	76,726,071	0	329,922,105	76,726,071	76,726,071	76,726,071	76,726,071	23,017,821	0
	\$804,157,064	2018-2019	5.2	154,645,589	0	494,865,886	154,645,589	154,645,589	154,645,589	30,929,119	0	0
	\$74,324,981	2017-2018	5.2	14,293,266	0	31,445,183	14,293,266	14,293,266	2,858,651	0	0	0
	\$351,846,323	2016-2017	5.3	66,386,099	0	86,301,927	66,386,099	19,915,828	0	0	0	0
	\$317,297,639	2015-2016	5.3	59,867,479	0	17,960,244	17,960,244	0	0	0	0	0
	\$379,974,263	2014-2015	5.4	28,146,243	0	0	0	0	0	0	0	0
Assumption changes or inputs	(\$50,579,560)	2019-2020	5.3	(9,543,313)	(41,036,247)	0	(9,543,313)	(9,543,313)	(9,543,313)	(9,543,313)	(2,862,995)	0
	\$0	2018-2019	5.2	0	0	0	0	0	0	0	0	0
	\$2,240,292,080	2017-2018	5.2	430,825,400	0	947,815,880	430,825,400	430,825,400	86,165,080	0	0	0
	\$0	2016-2017	5.3	0	0	0	0	0	0	0	0	0
	\$3,946,364,611	2015-2016	5.3	744,597,096	0	223,379,131	223,379,131	0	0	0	0	0

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

Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
1000	State Agencies	27.65070338%	28.35807327%	4,782,909,496	6,188,706,978
1039	SAIF	0.72162203%	0.37999577%	124,823,330	82,928,147
2000	Lake County	0.04372426%	0.04192185%	7,563,250	9,148,790
2001	Clackamas County	1.68522393%	1.64526174%	291,503,382	359,052,701
2002	Curry County	0.09250105%	0.09186104%	16,000,466	20,047,239
2003	Douglas County	0.53594001%	0.52038292%	92,704,787	113,565,452
2004	Harney County	0.04515367%	0.04807435%	7,810,504	10,491,477
2005	Jackson County	0.51287127%	0.42505441%	88,714,447	92,761,492
2006	Jefferson County	0.04951431%	0.04438947%	8,564,790	9,687,309
2007	Klamath County	0.03103323%	0.03344566%	5,368,006	7,298,993
2008	Lane County	1.14753959%	1.14837553%	198,496,867	250,615,040
2009	Marion County	0.82321208%	0.78348315%	142,395,975	170,982,972
2011	Washington County	1.61233548%	1.53783487%	278,895,425	335,608,463
2012	Grant County	0.02062843%	0.02340764%	3,568,224	5,108,352
2013	Umatilla County	0.14448001%	0.15352442%	24,991,582	33,504,309
2014	Linn County	0.46785681%	0.44959791%	80,928,024	98,117,728
2015	Yamhill County	0.19059361%	0.18662334%	32,968,130	40,727,632
2016	Sherman County	0.02719435%	0.02157638%	4,703,971	4,708,708
2017	Columbia County	0.10232961%	0.10886189%	17,700,572	23,757,409
2018	Coos County	0.18947485%	0.18088324%	32,774,611	39,474,945
2020	Wasco County	0.07209247%	0.05524747%	12,470,271	12,056,898
2021	Baker County	0.05697717%	0.05410243%	9,855,686	11,807,011
2022	Gilliam County	0.02250333%	0.02138146%	3,892,537	4,666,170
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	0	0
2027	Deschutes County	0.66321419%	0.64117978%	114,720,172	139,927,482
2028	Union County	0.00000000%	0.00000000%	0	0
2035	Hood River County	0.05939403%	0.06012372%	10,273,745	13,121,064
2036	Clatsop County	0.13005792%	0.13272659%	22,496,905	28,965,507
2037	Polk County	0.19682769%	0.19304184%	34,046,477	42,128,369
2038	Multnomah County	3.36123181%	3.33631778%	581,412,607	728,099,294
2039	Malheur County	0.06305220%	0.06562217%	10,906,521	14,321,015
2040	Benton County	0.27517831%	0.26946402%	47,599,258	58,806,318
2042	Josephine County	0.17770642%	0.19662906%	30,738,955	42,911,224
2043	Lincoln County	0.04947696%	0.04845842%	8,558,329	10,575,294
2044	Crook County	0.02304338%	0.01895195%	3,985,953	4,135,967
2050	Wallowa County	0.00145044%	0.00153182%	250,891	334,296
2052	Tillamook County	0.00009786%	0.00008345%	16,927	18,212
2099	State Judiciary	0.27163126%	0.33663030%	46,985,703	73,464,310
2100	City of Roseburg	0.13639041%	0.12619166%	23,592,275	27,539,361
2101	City of Salem	0.94012241%	0.95630578%	162,618,663	208,698,814
2102	City of Medford	0.40003883%	0.39906072%	69,197,137	87,088,775
2103	City of Albany	0.34901572%	0.34689087%	60,371,361	75,703,519
2104	City of Ashland	0.21051774%	0.21313009%	36,414,527	46,512,316
2105	City of Astoria	0.07283188%	0.07115313%	12,598,171	15,528,060
2106	City of Beaverton	0.49185119%	0.47723898%	85,078,477	104,149,960
2107	City of Bend	0.42459686%	0.38209410%	73,445,088	83,386,075
2109	City of Canby	0.06348094%	0.06516947%	10,980,682	14,222,220
2110	City of Coquille	0.01896179%	0.01916078%	3,279,936	4,181,541
2111	City of Eugene	1.34760547%	1.31953749%	233,103,473	287,968,466
2112	City Of Forest Grove	0.00519207%	0.00529354%	898,104	1,155,233
2113	City of Grants Pass	0.17614029%	0.16824702%	30,468,052	36,717,287
2114	City of Gresham	0.58584390%	0.59550352%	101,336,965	129,959,351
2115	City of Hillsboro	0.59574398%	0.57571271%	103,049,441	125,640,315
2117	City of McMinnville	0.16803680%	0.15816053%	29,066,342	34,516,068
2118	City of Ontario	0.07823420%	0.06453608%	13,532,643	14,083,992
2119	City of Oregon City	0.15256974%	0.14519498%	26,390,911	31,686,539
2120	City of Lake Oswego	0.32375992%	0.29618376%	56,002,713	64,637,484
2121	City of Portland	4.08130407%	4.25335580%	705,967,864	928,228,532
2122	City of Redmond	0.12923823%	0.13036361%	22,355,119	28,449,824
2123	City of St Helens	0.05799333%	0.05255431%	10,031,457	11,469,158
2125	City of Vernonia	0.00750177%	0.00773948%	1,297,627	1,689,021
2126	City of West Linn	0.09528934%	0.08644967%	16,482,774	18,866,291
2127	City of Cottage Grove	0.06175561%	0.06562671%	10,682,242	14,322,005
2128	City of Tillamook	0.02155588%	0.01927253%	3,728,651	4,205,929
2129	City of Sweet Home	0.00894122%	0.01006747%	1,546,617	2,197,068
2131	City of Drain	0.00591894%	0.00635825%	1,023,835	1,387,589
2132	Eugene Water & Electric Board	0.44533405%	0.34552008%	77,032,126	75,404,366
2135	McMinnville Water & Light Department	0.04704994%	0.05025634%	8,138,513	10,967,662
2138	City of Hood River	0.05364495%	0.05151536%	9,279,292	11,242,423
2139	City of Reedsport	0.01270110%	0.01333334%	2,196,986	2,909,793
2140	City of Lebanon	0.06358675%	0.05791944%	10,998,985	12,640,014



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June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2142	City of Sherwood	0.08364685%	0.07880317%	14,468,902	17,197,562
2143	City of Oakland	0.00171490%	0.00153720%	296,637	335,470
2145	City of Vale	0.00445468%	0.00436002%	770,553	951,506
2146	City of Prineville	0.02981147%	0.03234448%	5,156,670	7,058,678
2147	City of Wheeler	0.00201041%	0.00121740%	347,753	265,679
2148	City of Klamath Falls	0.09192974%	0.08205440%	15,901,643	17,907,092
2149	City of Canyonville	0.00279807%	0.00298664%	483,999	651,788
2150	City of Bandon	0.02241504%	0.02224657%	3,877,265	4,854,967
2152	City of Coos Bay	0.09626309%	0.09868575%	16,651,209	21,536,625
2154	City of Pendleton	0.10105649%	0.09701032%	17,480,353	21,170,989
2155	City of Corvallis	0.27326710%	0.28891316%	47,268,664	63,050,789
2157	City of Monmouth	0.03580473%	0.03405103%	6,193,361	7,431,106
2158	City of Milton-Freewater	0.04597714%	0.04990697%	7,952,944	10,891,417
2159	City of Baker City	0.04514329%	0.04024266%	7,808,708	8,782,333
2160	City of Hermiston	0.07059840%	0.07223655%	12,211,832	15,764,500
2161	City of Pilot Rock	0.00352209%	0.00376511%	609,237	821,677
2162	City of Clatskanie	0.01397732%	0.01350591%	2,417,742	2,947,454
2163	City of Milwaukie	0.10370708%	0.10387483%	17,938,841	22,669,061
2165	City of Cornelius	0.02510285%	0.02744462%	4,342,192	5,989,360
2166	City of Nyssa	0.00660003%	0.00718035%	1,141,647	1,566,999
2167	City of Athena	0.00144023%	0.00219196%	249,125	478,361
2168	City of Oakridge	0.01645398%	0.01482416%	2,846,144	3,235,142
2170	City of Madras	0.02276083%	0.02128619%	3,937,079	4,645,379
2172	City of Sandy	0.05248442%	0.05007173%	9,078,548	10,927,374
2174	City of Mt Angel	0.00630839%	0.00658667%	1,091,200	1,437,438
2175	City of Umatilla	0.02075940%	0.01890291%	3,590,879	4,125,265
2176	City of Scappoose	0.02669477%	0.02539468%	4,617,556	5,541,993
2177	City of Condon	0.00231473%	0.00179757%	400,393	392,292
2178	City of Boardman	0.01394056%	0.01439975%	2,411,383	3,142,521
2179	City of Estacada	0.01326004%	0.01361494%	2,293,669	2,971,248
2180	City of Enterprise	0.01038992%	0.00900670%	1,797,207	1,965,572
2181	City of Central Point	0.05623697%	0.05604911%	9,727,649	12,231,844
2182	City of Cascade Locks	0.00851926%	0.00831561%	1,473,628	1,814,752
2183	City of Myrtle Point	0.01046067%	0.01333471%	1,809,445	2,910,092
2184	City of Port Orford	0.00621551%	0.00606593%	1,075,134	1,323,795
2185	City of Wood Village	0.00564958%	0.00644550%	977,242	1,406,630
2186	City of Chiloquin	0.00054059%	0.00045410%	93,509	99,100
2187	City of Philomath	0.01985232%	0.01314443%	3,433,976	2,868,567
2188	City of Talent	0.01383728%	0.01136821%	2,393,518	2,480,934
2189	City of Willamina	0.00000000%	0.00000000%	0	0
2191	City of Huntington	0.00113775%	0.00108735%	196,804	237,297
2192	City of North Plains	0.00841824%	0.00962943%	1,456,154	2,101,473
2193	City of Heppner	0.00105875%	0.00144088%	183,138	314,450
2194	City of Cave Junction	0.00498983%	0.00504853%	863,121	1,101,763
2195	City of Metolius	0.00000000%	0.00000000%	0	0
2196	City of Hubbard	0.00650377%	0.00761616%	1,124,996	1,662,108
2197	City of Myrtle Creek	0.01048042%	0.00931843%	1,812,862	2,033,602
2198	City of Carlton	0.00522372%	0.00535892%	903,578	1,169,501
2199	City of Junction City	0.02768557%	0.02516575%	4,788,941	5,492,032
2200	City of Wallowa	0.00157025%	0.00086543%	271,616	188,867
2201	City of Coburg	0.00480466%	0.00636919%	831,091	1,389,976
2202	City of Dallas	0.05786169%	0.05492677%	10,008,687	11,986,910
2203	City of Rockaway Beach	0.01112959%	0.01014378%	1,925,153	2,213,722
2204	City of Burns	0.00847212%	0.00815224%	1,465,474	1,779,099
2205	City of Elgin	0.00030202%	0.00186525%	52,242	407,062
2206	City of Weston	0.00140510%	0.00123186%	243,049	268,834
2207	City of Mill City	0.00237984%	0.00261389%	411,655	570,441
2208	City of Fairview	0.02459145%	0.01380285%	4,253,732	3,012,257
2209	City of Monroe	0.00096263%	0.00078317%	166,512	170,915
2210	City of Helix	0.00018965%	0.00025401%	32,805	55,434
2211	City of Jefferson	0.00000000%	0.00000000%	0	0
2212	Town of Lakeview	0.00787308%	0.00744066%	1,361,854	1,623,808
2213	City of Stanfield	0.00016926%	0.00069697%	29,278	152,103
2214	City of Yamhill	0.00472298%	0.00444106%	816,962	969,192
2215	City of Powers	0.00000000%	0.00000000%	0	0
2216	City of Brookings	0.03108191%	0.02245053%	5,376,426	4,899,478
2217	City of Sutherlin	0.02338173%	0.02618228%	4,044,479	5,713,874
2218	City of Prairie City	0.00365876%	0.00319524%	632,878	697,311
2219	City of Sheridan	0.00757019%	0.00811685%	1,309,462	1,771,376
2220	City of Garibaldi	0.00484328%	0.00546834%	837,771	1,193,380
2221	City of Sisters	0.00902462%	0.00815195%	1,561,043	1,779,036



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June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

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2222	City of Jacksonville	0.00881029%	0.00977434%	1,523,969	2,133,097
2223	City of Cannon Beach	0.02359703%	0.02316296%	4,081,721	5,054,955
2224	City of Falls City	0.00167434%	0.00196907%	289,621	429,719
2225	City of Echo	0.00260485%	0.00197755%	450,577	431,569
2226	City of Hines	0.00480048%	0.00444211%	830,368	969,421
2227	Town Of Bonanza	0.00000000%	0.00000000%	0	0
2228	City of Turner	0.00565785%	0.00540288%	978,673	1,179,094
2229	City of John Day	0.00654596%	0.00522335%	1,132,294	1,139,915
2231	City of Banks	0.00260251%	0.00314551%	450,172	686,458
2232	City of Joseph	0.00148188%	0.00123198%	256,330	268,860
2233	City of Lafayette	0.00411559%	0.00552755%	711,899	1,206,302
2234	City of Aumsville	0.01053540%	0.00986320%	1,822,372	2,152,489
2235	City of Amity	0.00201536%	0.00162540%	348,609	354,718
2236	City of Creswell	0.01055883%	0.00972722%	1,826,425	2,122,814
2237	City of Troutdale	0.02272889%	0.02130676%	3,931,554	4,649,868
2238	City of Warrenton	0.02871178%	0.03270945%	4,966,450	7,138,327
2240	City of Wilsonville	0.10089309%	0.08822277%	17,452,088	19,253,243
2241	City of Bay City	0.00367693%	0.00456343%	636,021	995,897
2242	City of Gaston	0.00000000%	0.00000000%	0	0
2243	City Of Brownsville	0.00280539%	0.00228218%	485,265	498,050
2244	City of Lakeside	0.00153955%	0.00122278%	266,305	266,853
2245	City of Dundee	0.00696392%	0.00661252%	1,204,591	1,443,079
2246	City of Merrill	0.00058265%	0.00042699%	100,784	93,184
2247	City of Malin	0.00112434%	0.00058853%	194,484	128,437
2248	City of Fossil	0.00075724%	0.00090043%	130,984	196,505
2249	City of Phoenix	0.01005562%	0.01053080%	1,739,381	2,298,183
2250	City of Gold Beach	0.00427789%	0.00506012%	739,973	1,104,292
2251	City of Rogue River	0.00851187%	0.00766707%	1,472,350	1,673,218
2252	City of Dayton	0.00324601%	0.00387554%	561,482	845,776
2253	Town of Butte Falls	0.00048560%	0.00079035%	83,997	172,482
2254	City of Shady Cove	0.00124619%	0.00175058%	215,561	382,037
2255	Town of Canyon City	0.00165185%	0.00155089%	285,730	338,458
2256	City of Jordan Valley	0.00000000%	0.00000000%	0	0
2257	City of Culver	0.00275190%	0.00254317%	476,013	555,007
2258	City of Adair Village	0.00238418%	0.00243503%	412,406	531,407
2259	Town Of Hammond	0.00000000%	0.00000000%	0	0
2260	City of Riddle	0.00361748%	0.00273341%	625,737	596,524
2261	City of Waldport	0.00341509%	0.00395706%	590,729	863,567
2262	City of Dufur	0.00155278%	0.00155684%	268,594	339,756
2263	City of La Grande	0.02565730%	0.02644324%	4,438,098	5,770,824
2264	City of Gervais	0.00412104%	0.00390724%	712,841	852,694
2265	City of Westfir	0.00048981%	0.00083028%	84,725	181,196
2266	City of Irrigon	0.00519560%	0.00485950%	898,714	1,060,510
2267	City of Independence	0.03335804%	0.03422785%	5,770,142	7,469,694
2268	City of Harrisburg	0.00847946%	0.00821571%	1,466,744	1,792,951
2269	City of Durham	0.00115685%	0.00104022%	200,107	227,012
2270	City of Lyons	0.00083354%	0.00078561%	144,182	171,447
2271	City of Columbia City	0.00635494%	0.00545874%	1,099,252	1,191,285
2272	City of Aurora	0.00097505%	0.00183973%	168,660	401,492
2273	City of Silverton	0.03434057%	0.02729012%	5,940,096	5,955,643
2274	City of Gold Hill	0.00017714%	0.00012418%	30,641	27,100
2275	City of Toledo	0.01439017%	0.01527953%	2,489,155	3,334,519
2276	City of Newport	0.03157548%	0.02980549%	5,461,802	6,504,583
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	0	0
2278	City of Springfield	0.31410428%	0.30590875%	54,332,518	66,759,811
2279	City of Keizer	0.06747162%	0.06518312%	11,670,974	14,225,199
2280	City of Winston	0.01058676%	0.01096979%	1,831,256	2,393,985
2281	City of Manzanita	0.00711289%	0.00716462%	1,230,360	1,563,567
2282	City of Eagle Point	0.00902758%	0.00926270%	1,561,555	2,021,440
2283	City of Maupin	0.00277160%	0.00291181%	479,420	635,457
2284	City of Halsey	0.00191405%	0.00205938%	331,085	449,428
2285	City of Veneta	0.00994808%	0.01008701%	1,720,780	2,201,333
2286	City of Millersburg	0.00289770%	0.00376739%	501,233	822,174
2287	City of King City	0.00522193%	0.00462864%	903,269	1,010,128
2288	City of Tualatin	0.13499056%	0.11612761%	23,350,134	25,343,039
2289	City Of St Paul	0.00000000%	0.00000000%	0	0
2290	City of Molalla	0.01439485%	0.01783089%	2,489,964	3,891,314
2291	City of Florence	0.02788294%	0.02742937%	4,823,081	5,986,032
2292	City of North Bend	0.04863568%	0.04643302%	8,412,808	10,133,282
2293	City of Lowell	0.00292572%	0.00202784%	506,079	442,544
2294	City of Depoe Bay	0.00560985%	0.00662758%	970,370	1,446,366



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2295	City of Tigard	0.07502455%	0.06787309%	12,977,450	14,812,243
2296	City of Happy Valley	0.04819957%	0.04005746%	8,337,371	8,741,916
2297	City of Rainier	0.00929976%	0.01007324%	1,608,636	2,198,327
2298	City of Lincoln City	0.06996703%	0.07429672%	12,102,621	16,214,100
2299	City of Dunes City	0.00033416%	0.00035170%	57,802	76,753
2300	City of Yachats	0.00374836%	0.00509913%	648,377	1,112,806
2301	City of Moro	0.00058578%	0.00074330%	101,326	162,214
2302	City of Mt. Vernon	0.00110119%	0.00145122%	190,479	316,706
2303	City of Woodburn	0.09124040%	0.07780601%	15,782,404	16,979,948
2304	City of Gladstone	0.04139676%	0.03627490%	7,160,648	7,916,431
2305	City of Elkton	0.00043884%	0.00039523%	75,909	86,253
2306	City of Imbler	0.00013189%	0.00021105%	22,814	46,058
2307	City of Yoncalla	0.00201663%	0.00135823%	348,829	296,413
2308	City of North Powder	0.00080998%	0.00060422%	140,107	131,862
2309	City of Gearhart	0.00605626%	0.00450603%	1,047,588	983,371
2501	Port of The Dalles	0.00166375%	0.00127090%	287,789	277,354
2507	Port of Astoria	0.00902696%	0.00939507%	1,561,448	2,050,327
2508	Multnomah Drainage	0.02044804%	0.01929176%	3,537,021	4,210,126
2510	Horsefly Irrigation District	0.00028910%	0.00109056%	50,007	237,998
2511	Grants Pass Irrigation District	0.00590571%	0.00425388%	1,021,546	928,343
2512	Port of Portland	0.65675392%	0.53989432%	113,602,700	117,823,511
2513	Port of Coos Bay	0.02228429%	0.02066714%	3,854,648	4,510,281
2515	Klamath County Fire District 1	0.09948634%	0.09685896%	17,208,754	21,137,957
2518	Clackamas County Housing Authority	0.02242230%	0.02384254%	3,878,521	5,203,262
2519	Home Forward	0.14322567%	0.14600027%	24,774,611	31,862,281
2521	League of Oregon Cities	0.02539118%	0.02362508%	4,392,066	5,155,805
2522	Lane Council of Governments	0.12499561%	0.12622398%	21,621,247	27,546,414
2526	Clatskanie PUD	0.04192586%	0.02683160%	7,252,170	5,855,578
2527	Deschutes Valley Water District	0.01515091%	0.01364964%	2,620,745	2,978,821
2528	Columbia River Fire & Rescue	0.05098787%	0.04690340%	8,819,680	10,235,935
2529	East Fork Irrigation District	0.00091476%	0.00180490%	158,232	393,891
2530	River Road Water District	0.00323775%	0.00276066%	560,053	602,471
2531	Oregon School Boards Association	0.03459219%	0.03906669%	5,983,620	8,525,695
2533	Owyhee Irrigation District	0.01439042%	0.01490979%	2,489,198	3,253,829
2535	Athena Cemetery Maintenance District 1	0.00000000%	0.00000000%	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	0	0
2538	Clackamas Vector Control	0.00345138%	0.00316387%	597,006	690,465
2540	West Extension Irrigation District	0.00311628%	0.00286429%	539,042	625,087
2541	Jackson County Vector Control District	0.00194198%	0.00228745%	335,916	499,200
2542	Rainbow Water District	0.00647465%	0.00656581%	1,119,959	1,432,886
2545	Council of Governments	0.07183965%	0.07565885%	12,426,539	16,511,363
2547	Metzger Water District	0.00000000%	0.00000000%	0	0
2549	Rogue River Fire District	0.01098828%	0.01213386%	1,900,709	2,648,026
2550	Nyssa Road Assessment District 2	0.00193371%	0.00210098%	334,486	458,506
2551	Sandy Fire Department	0.01356959%	0.01568210%	2,347,214	3,422,374
2552	Winston-Dillard Fire District	0.01142388%	0.00951771%	1,976,058	2,077,092
2553	Tangent Rural Fire Protection District	0.00226385%	0.00215763%	391,592	470,869
2555	Monroe Fire Department	0.00104551%	0.00096095%	180,848	209,712
2556	Jackson County Fire District 5	0.04830677%	0.04510013%	8,355,914	9,842,400
2557	Estacada Fire Department	0.01380205%	0.01088048%	2,387,424	2,374,495
2559	Keizer Fire Department	0.03794245%	0.03450370%	6,563,135	7,529,894
2561	Jefferson Rural Fire Protection District	0.00346774%	0.00442804%	599,836	966,351
2562	Wy'East Fire District	0.00054344%	0.00049946%	94,002	108,999
2563	Central Oregon Irrigation District	0.02015709%	0.01747973%	3,486,694	3,814,678
2564	Illinois Valley Fire District	0.00423344%	0.00623961%	732,284	1,361,698
2567	Charleston Rural Fire Protection District	0.00038755%	0.00131184%	67,037	286,289
2568	Molalla Rural Fire Protection District 73	0.01628331%	0.01756247%	2,816,623	3,832,735
2569	Central Oregon Intergovernmental Council	0.02117789%	0.02487271%	3,663,268	5,428,081
2570	Port of St Helens	0.00238058%	0.00399606%	411,783	872,078
2571	Crystal Springs Water District	0.00482259%	0.00513936%	834,193	1,121,585
2572	Local Government Personnel Institute	0.00267086%	0.00000000%	461,995	0
2575	Jefferson County Rural Fire Protection District 1	0.00439664%	0.00344288%	760,513	751,355
2576	Depoe Bay Rural Fire Protection District	0.01260214%	0.01069165%	2,179,868	2,333,286
2579	La Pine Rural Fire Protection District	0.02757285%	0.02601880%	4,769,443	5,678,197
2580	Marion County Fire District 1	0.05857646%	0.05811772%	10,132,325	12,683,285
2581	Port of Umatilla	0.00302644%	0.00209437%	523,502	457,064
2582	Talent Irrigation District	0.00775494%	0.00686317%	1,341,419	1,497,780
2585	Rogue River Valley Irrigation District	0.00375347%	0.00352459%	649,260	769,187
2587	Tualatin Valley Irrigation District	0.00325523%	0.00283345%	563,077	618,356
2588	Clatskanie Rural Fire Protection District	0.01300859%	0.01426541%	2,250,175	3,113,203
2589	West Slope Water District	0.00628503%	0.00609166%	1,087,160	1,329,410



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2590	Redmond Fire & Rescue	0.05571437%	0.05259266%	9,637,252	11,477,527
2592	Medford Irrigation District	0.00328318%	0.00408251%	567,912	890,944
2594	Metro	0.63238477%	0.63949089%	109,387,421	139,558,908
2595	Canby Fire District	0.02883821%	0.02234842%	4,988,320	4,877,194
2596	Bend Parks & Recreation	0.05731050%	0.05179907%	9,913,344	11,304,339
2597	Mapleton Water District	0.00033814%	0.00022369%	58,490	48,817
2598	Marion County Housing Authority	0.00018091%	0.00193865%	31,293	423,080
2599	South Suburban Sanitary District	0.00803034%	0.00878231%	1,389,057	1,916,602
2600	Winston-Dillard Water District	0.00493545%	0.00375688%	853,715	819,880
2601	Baker Valley Irrigation District	0.00004865%	0.00000000%	8,415	0
2602	Aumsville Rural Fire Protection District	0.00157196%	0.00267671%	271,911	584,150
2603	Corbett Water District	0.00308659%	0.00249468%	533,906	544,425
2604	Netarts-Oceanside Sanitary District	0.00293393%	0.00351660%	507,500	767,443
2605	Scio Fire District	0.00003450%	0.00064961%	5,968	141,767
2606	West Valley Housing Authority	0.00761180%	0.00804061%	1,316,659	1,754,738
2607	Hoodland Fire District 74	0.01563673%	0.01361046%	2,704,780	2,970,271
2608	Gaston Rural Fire Protection District	0.00105279%	0.00095192%	182,107	207,742
2610	Turner Fire District	0.00437994%	0.00481832%	757,625	1,051,523
2612	Community Services Consortium	0.04139332%	0.04134343%	7,160,053	9,022,558
2613	Polk Soil & Water Conservation District	0.00133918%	0.00113562%	231,646	247,831
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	0	0
2615	Humanities Council	0.00046837%	0.00043312%	81,017	94,522
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	0	0
2617	Clean Water Services	0.22556949%	0.23199419%	39,018,120	50,629,112
2618	Estacada Cemetery District	0.00000000%	0.00000000%	0	0
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	0	0
2620	Jackson County Fire District 4	0.00825734%	0.00635525%	1,428,322	1,386,934
2623	Evans Valley Fire District 6	0.00010356%	0.00079700%	17,913	173,933
2624	Klamath Vector Control	0.00086836%	0.00104743%	150,205	228,585
2625	Port of Newport	0.00394283%	0.00720218%	682,015	1,571,763
2626	Tillamook Peoples Utility District	0.08889679%	0.08880827%	15,377,016	19,381,019
2628	McKenzie Fire And Rescue	0.00646237%	0.00597100%	1,117,835	1,303,078
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	0	0
2630	Sheridan Fire District	0.00367871%	0.00297072%	636,329	648,313
2631	Arch Cape Water-Sanitary District	0.00116284%	0.00112668%	201,143	245,880
2632	Umpqua Regional Council of Governments	0.00086572%	0.00077283%	149,749	168,658
2633	Port of Cascade Locks	0.00414018%	0.00579124%	716,152	1,263,848
2637	Northeast Oregon Housing Authority	0.00800869%	0.00811189%	1,385,312	1,770,293
2638	North Douglas County Fire and EMS	0.00351138%	0.00560197%	607,385	1,222,543
2641	Suburban East Salem Water District	0.00290742%	0.00369598%	502,914	806,590
2642	Dexter Rural Fire Protection District	0.00059459%	0.00110223%	102,850	240,544
2643	Sweet Home Cemetery	0.00069363%	0.00068264%	119,981	148,976
2644	Lakeside Water District	0.00099728%	0.00083227%	172,506	181,630
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00078427%	0.00194682%	135,660	424,863
2646	Keno Rural Fire Protection District	0.00520814%	0.00464773%	900,883	1,014,295
2647	Crooked River Ranch Rural Fire Protection District	0.00571166%	0.00490389%	987,980	1,070,197
2648	Black Butte Ranch Rural Fire Protection District	0.01042651%	0.00820265%	1,803,537	1,790,100
2649	Colton Fire Department	0.00036910%	0.00031226%	63,845	68,146
2651	Imbler Rural Fire Protection District	0.00025821%	0.00027762%	44,664	60,586
2652	The Oregon Consortium	0.00000000%	0.00000000%	0	0
2653	Umatilla Fire Department	0.00133620%	0.00254513%	231,131	555,435
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2655	North Bay Rural Fire Protection District	0.00066768%	0.00054193%	115,493	118,268
2657	Mid-Willamette Valley Senior Service Agency	0.13317554%	0.13518611%	23,036,179	29,502,259
2658	Salem Metropolitan Communication Agency	0.00270176%	0.00262166%	467,340	572,136
2659	Silverton Fire District	0.00511795%	0.00364506%	885,283	795,477
2660	Tualatin Valley Fire & Rescue	0.75884994%	0.70612510%	131,262,866	154,100,784
2661	Lincoln County 911	0.00000000%	0.00000000%	0	0
2662	East Central Oregon Association of Counties	0.00065272%	0.00057461%	112,905	125,400
2663	Metropolitan Area Communications Commission	0.00704525%	0.00822540%	1,218,660	1,795,065
2664	Applegate Valley Rural Fire Protection District 9	0.00782772%	0.00819087%	1,354,008	1,787,530
2665	N NE Community Mental Health Center	0.00181584%	0.00160951%	314,097	351,250
2666	Central City Concern	0.00000000%	0.00000000%	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	0	0
2669	Roseburg Urban Sanitary Authority	0.00874647%	0.00813259%	1,512,930	1,774,811
2670	Mt Hood Community Mental Health Ctr	0.00242810%	0.00209336%	420,003	456,843
2671	Columbia 911 Communications District	0.01278445%	0.01354651%	2,211,404	2,956,314
2672	Rockwood Water PUD	0.01585304%	0.01655181%	2,742,196	3,612,174
2673	Port Orford Library	0.00038216%	0.00070569%	66,105	154,006
2674	Nestucca Rural Fire District	0.00312472%	0.00370159%	540,502	807,814



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June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2675	Salmon Harbor-Douglas County	0.00278605%	0.00316367%	481,920	690,422
2676	Woodburn Fire District	0.01997449%	0.01755765%	3,455,108	3,831,683
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	0	0
2678	Central Oregon Regional Housing Authority	0.00651963%	0.00602540%	1,127,740	1,314,950
2679	Columbia River Public Utility District	0.04651703%	0.03580899%	8,046,332	7,814,753
2681	Cloverdale Rural Fire Protection District	0.00201040%	0.00181961%	347,751	397,101
2684	Parkdale Fire District	0.00176997%	0.00162537%	306,162	354,712
2685	Oregon Community College Association	0.00185906%	0.00218058%	321,573	475,878
2686	Weston Cemetery	0.00012685%	0.00012219%	21,942	26,666
2687	Columbia Drainage Vector Control District	0.00169382%	0.00227583%	292,990	496,664
2688	Polk County Fire District 1	0.01299427%	0.01307248%	2,247,698	2,852,865
2689	Redmond Area Park & Recreation District	0.00332566%	0.00396952%	575,260	866,286
2692	Siuslaw Public Library	0.00407899%	0.00347224%	705,568	757,762
2693	City-County Insurance Services	0.03100090%	0.03097792%	5,362,413	6,760,448
2694	Philomath Fire Department	0.00629625%	0.00654225%	1,089,100	1,427,744
2695	Washington County Consolidated Communications Agency	0.07473440%	0.07507900%	12,927,261	16,384,820
2696	Stayton Fire District	0.00591506%	0.00592119%	1,023,164	1,292,207
2697	Oregon Museum Park	0.00000000%	0.00000000%	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00208563%	0.00207743%	360,764	453,367
2699	Chetco Library Board	0.00257072%	0.00219481%	444,673	478,983
2700	Lowell Rural Fire Protection District	0.00139518%	0.00124906%	241,333	272,588
2701	Sisters-Camp Sherman Rural Fire Protection District	0.02242263%	0.01465164%	3,878,578	3,197,492
2702	Banks Fire District 13	0.00256578%	0.00352602%	443,818	769,499
2703	Westport Sewer District	0.00000000%	0.00000000%	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	0	0
2705	Lebanon Fire District	0.04130791%	0.04496798%	7,145,279	9,813,560
2707	Clatskanie Library	0.00112491%	0.00083404%	194,582	182,016
2708	Milton-Freewater Cemetery District 3	0.00014748%	0.00005173%	25,511	11,289
2709	Scappoose Public Library	0.00059954%	0.00112867%	103,706	246,315
2710	Klamath County Emergency Communications District	0.00684632%	0.00802264%	1,184,249	1,750,816
2712	Jefferson County EMS	0.00614434%	0.00678498%	1,062,824	1,480,716
2713	Port of Tillamook Bay	0.00796780%	0.00801426%	1,378,239	1,748,987
2714	Winchester Bay Sanitary District	0.00090850%	0.00100349%	157,149	218,996
2715	Jackson County Fire District 3	0.07749173%	0.07236817%	13,404,213	15,793,224
2716	Neskowin Water District	0.00221031%	0.00214582%	382,331	468,292
2717	Ice Fountain Water District	0.00213249%	0.00206279%	368,870	450,172
2718	Curry Library	0.00092830%	0.00062944%	160,574	137,365
2719	Human Solutions, Inc	0.00000000%	0.00000000%	0	0
2720	Tri-Met	0.00000000%	0.00000000%	0	0
2721	Klamath Housing Authority	0.00492854%	0.00607025%	852,519	1,324,737
2722	Tillamook 9-1-1	0.00318142%	0.00367735%	550,309	802,524
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00007829%	0	17,086
2724	Nehalem Bay Wastewater Agency	0.00266459%	0.00252603%	460,910	551,267
2725	West Valley Fire District	0.00523917%	0.00458127%	906,251	999,791
2726	Yamhill Communications Agency	0.01044184%	0.00883248%	1,806,188	1,927,551
2728	Baker County Library District	0.00599104%	0.00576989%	1,036,306	1,259,188
2729	Douglas County Fire District 2	0.11748763%	0.10523447%	20,322,546	22,965,781
2731	Canby Utility Board	0.01930467%	0.01920219%	3,339,246	4,190,578
2732	Umatilla County Special Library District	0.00042258%	0.00123701%	73,096	269,958
2733	Wiard Memorial Park District	0.00179458%	0.00151302%	310,419	330,193
2734	Seal Rock Water District	0.00520851%	0.00504050%	900,947	1,100,010
2736	Wasco 9-1-1	0.00000000%	0.00000000%	0	0
2737	Portland Energy Conservation Inc	0.00064395%	0.00057942%	111,388	126,449
2739	Scappoose Rural Fire Protection District	0.02595776%	0.02453204%	4,490,071	5,353,735
2740	Neskowin Regional Sanitary Authority	0.00036014%	0.00045929%	62,296	100,233
2741	Port of Garibaldi	0.00478934%	0.00289806%	828,441	632,456
2742	Amity Fire District	0.00109900%	0.00104644%	190,101	228,369
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	0	0
2745	Clackamas County Fire District	0.38059274%	0.36434529%	65,833,429	79,512,674
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	0	0
2747	Salem Housing Authority	0.02950643%	0.02673163%	5,103,906	5,833,761
2749	Black Butte Ranch Police	0.00443775%	0.00392450%	767,624	856,461
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00164260%	0.00283571%	284,130	618,849
2753	Linn-Benton Housing Authority	0.00862487%	0.01014306%	1,491,896	2,213,565
2754	Western Lane Ambulance District	0.01685007%	0.01655003%	2,914,659	3,611,786
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	0	0
2757	City of Stayton	0.01352096%	0.00901118%	2,338,802	1,966,549
2758	Mohawk Valley Rural Fire District	0.00128773%	0.00286309%	222,746	624,825
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00188340%	0.00034107%	325,783	74,433
2761	Clackamas River Water	0.03345410%	0.03168897%	5,786,758	6,915,623



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Exhibit C

**Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)**

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2763	Junction City Fire Department	0.00475164%	0.00249386%	821,920	544,246
2765	Green Sanitary	0.00311072%	0.00304795%	538,080	665,168
2766	Southwest Lincoln County Water District	0.00295433%	0.00281905%	511,028	615,214
2767	Springfield Utility Board	0.00036538%	0.00000000%	63,202	0
2768	Lake County Library District	0.00138744%	0.00143340%	239,994	312,817
2771	Harbor Water PUD	0.00100124%	0.00186858%	173,191	407,788
2772	Umatilla County Soil & Water District	0.00050725%	0.00194289%	87,742	424,005
2773	Housing Authority of Jackson County	0.03105007%	0.03179923%	5,370,919	6,939,686
2774	Oregon Trail Library District	0.00190148%	0.00216991%	328,911	473,549
2776	Rainier Cemetery District	0.00023465%	0.00026867%	40,589	58,633
2777	City of Newberg	0.05114317%	0.05893163%	8,846,544	12,860,909
2778	Mulino Water District 23	0.00073490%	0.00066738%	127,120	145,645
2779	Brownsville Rural Fire Protection District	0.00145399%	0.00105796%	251,505	230,883
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	0	0
2781	North Bend Coos-Curry Housing Authority	0.00469391%	0.00561825%	811,934	1,226,095
2782	Millington Rural Fire Protection District	0.00022928%	0.00140787%	39,660	307,246
2783	Tillamook Fire District	0.00180839%	0.00234779%	312,808	512,369
2784	Eisenschmidt Pool	0.00218962%	0.00234037%	378,752	510,749
2785	Fern Ridge Community Library	0.00065434%	0.00086191%	113,185	188,098
2786	Seal Rock Rural Fire Protection District	0.00068779%	0.00196178%	118,971	428,128
2788	Port of Hood River	0.00853206%	0.00925598%	1,475,842	2,019,973
2789	Farmers Irrigation District	0.00388944%	0.00405202%	672,780	884,290
2790	Silver Falls Library District	0.00408564%	0.00459501%	706,718	1,002,789
2792	North Wasco County Parks And Recreation District	0.00289093%	0.00246123%	500,062	537,125
2793	North Lincoln Fire & Rescue District 1	0.01025275%	0.01606288%	1,773,480	3,505,473
2794	Siuslaw Rural Fire Protection District 1	0.01271400%	0.00899127%	2,199,218	1,962,204
2796	West Side Rural Fire Protection District	0.00005629%	0.00045417%	9,737	99,116
2797	Vernonia Fire	0.00088959%	0.00043726%	153,878	95,425
2798	Fairview Water District	0.00057347%	0.00093584%	99,197	204,232
2799	Sublimity Fire District	0.00118048%	0.00149782%	204,195	326,876
2801	Coburg Rural Fire Protection District	0.00168514%	0.00210554%	291,489	459,501
2802	Rural Road Assessment District 3	0.00251704%	0.00182085%	435,388	397,372
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00000000%	0	0
2804	Aurora Rural Fire Protection District	0.00167170%	0.00386764%	289,164	844,052
2806	Multnomah County Rural Fire Protection District 14	0.00000000%	0.00021971%	0	47,948
2808	Lifeways	0.00000000%	0.00000000%	0	0
2809	Juntura Road District 4	0.00028489%	0.00015143%	49,279	33,047
2810	Sutherlin Water Control District	0.00076819%	0.00090264%	132,878	196,987
2811	Mid-Columbia Center For Living	0.06751059%	0.06414816%	11,677,715	13,999,335
2812	Workforce Development Board	0.00000000%	0.00000000%	0	0
2814	The Job Council	0.00000000%	0.00000000%	0	0
2816	OdeLL Sanitary District	0.00294238%	0.00277361%	508,961	605,297
2817	Wickiup Water District	0.00111401%	0.00111554%	192,697	243,449
2818	Netarts Water District	0.00114316%	0.00102703%	197,739	224,133
2819	Harrisburg Fire and Rescue	0.00216368%	0.00157038%	374,265	342,711
2820	Central Oregon Coast Fire & Rescue District	0.00045027%	0.00283570%	77,886	618,847
2821	Tillamook County Soil And Water Conservation District	0.00127375%	0.00141516%	220,328	308,837
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	0	0
2823	Lyons Fire District	0.00015548%	0.00093873%	26,894	204,863
2824	Glide Fire Department	0.00115057%	0.00113748%	199,021	248,237
2825	Northern Oregon Corrections	0.02946064%	0.03167506%	5,095,985	6,912,588
2826	Wasco County Soil-Water Conservation District	0.00309513%	0.00337273%	535,383	736,046
2828	Deschutes Public Library District	0.02950918%	0.02923682%	5,104,381	6,380,480
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00045993%	0	100,373
2830	Netarts-Oceanside Rural Fire Protection District	0.00176276%	0.00134362%	304,915	293,224
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	0	0
2832	CareOregon	0.00000000%	0.00000512%	0	1,117
2833	Boardman Rural Fire Protection District	0.00391588%	0.00394789%	677,353	861,565
2834	Crescent Rural Fire Protection District	0.00162710%	0.00321970%	281,449	702,649
2835	North Clackamas County Water Commission	0.00234466%	0.00230662%	405,570	503,384
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	0	0
2837	NORCOM	0.01396852%	0.01353743%	2,416,219	2,954,333
2838	High Desert Parks & Recreation District	0.00031920%	0.00030099%	55,214	65,686
2839	North Morrow Vector Control District	0.00144969%	0.00137676%	250,762	300,456
2840	Cannon Beach Rural Fire Protection District	0.00169406%	0.00185954%	293,032	405,816
2841	Jefferson County Soil & Water Conservation District	0.00103417%	0.00064298%	178,887	140,320
2842	Tualatin Valley Water District	0.10496208%	0.06966160%	18,155,926	15,202,557
2843	Yachats Rural Fire Protection District	0.00521578%	0.00444254%	902,205	969,515
2844	Crook County Rural Fire Protection District 1	0.02689313%	0.02598817%	4,651,867	5,671,513
2845	Sunrise Water Authority	0.01259137%	0.00734606%	2,178,005	1,603,163
2846	Jefferson County Library District	0.00255524%	0.00179563%	441,995	391,868



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
2847	Sweet Home Fire and Ambulance District	0.01628290%	0.01512194%	2,816,552	3,300,127
2848	Lane Transit District	0.00001871%	0.00001878%	3,236	4,098
2849	Lebanon Aquatic District	0.00264592%	0.00224365%	457,681	489,642
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	0	0
2851	East Umatilla County Rural Fire Protection District	0.00050532%	0.00004439%	87,408	9,687
2852	Ochoco Irrigation District	0.00443640%	0.00469285%	767,391	1,024,141
2853	Mill City Rural Fire Protection District	0.00051799%	0.00047959%	89,600	104,663
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	0	0
2855	Harney Hospital	0.10425561%	0.10326534%	18,033,724	22,536,049
2856	Mid-Columbia Council Of Governments	0.00016139%	0.00018989%	27,917	41,441
2857	Sunriver Service District	0.02049707%	0.02016696%	3,545,502	4,401,124
2858	Nesika Beach-Ophir Water District	0.00092034%	0.00091739%	159,197	200,206
2859	South Lane County Fire and Rescue	0.02758452%	0.02680514%	4,771,461	5,849,804
2860	Coos County Airport District	0.00702800%	0.00566682%	1,215,676	1,236,695
2861	Mt Angel Fire District	0.00038216%	0.00033536%	66,105	73,187
2864	Tri-City Water and Sanitary Authority	0.00430279%	0.00383934%	744,280	837,876
2865	Tri-County Cooperative Weed Management Area	0.00045321%	0.00042299%	78,394	92,311
2866	Jefferson Behavioral Health	0.00004519%	0.00004270%	7,817	9,319
2867	West Multnomah Soil And Water Conservation District	0.00808517%	0.00750609%	1,398,541	1,638,087
2869	Nehalem Bay Fire & Rescue	0.00388153%	0.00327573%	671,412	714,877
2870	Clackamas River Water Providers	0.00074904%	0.00073531%	129,566	160,470
2872	Emergency Communications of Southern Oregon	0.00003588%	0.00003153%	6,206	6,881
2873	Mosier Fire District	0.00048508%	0.00064853%	83,907	141,532
2874	Umatilla-Morrow Radio and Data District	0.00082394%	0.00076969%	142,522	167,973
2876	Oregon Municipal Electric Utilities Association	0.00003447%	0.00043391%	5,962	94,694
2877	Mid-Columbia Fire And Rescue V1-801	0.01452742%	0.01158193%	2,512,896	2,527,575
2878	Yamhill Fire Protection District	0.00053473%	0.00044361%	92,495	96,811
2879	LaGrande Rural Fire Protection District	0.00081878%	0.00000000%	141,629	0
2880	Oregon Health & Science University	2.91208166%	2.72785005%	503,720,388	595,310,707
2881	Lake Chinook Fire and Rescue District	0.00029409%	0.00025986%	50,871	56,710
2883	Lane Fire Authority	0.04518685%	0.04682745%	7,816,243	10,219,360
2884	North Central Public Health District	0.01385769%	0.01576941%	2,397,049	3,441,428
2885	Siletz Rural Fire Protection District	0.00069605%	0.00053982%	120,400	117,807
2886	Idanha-Detroit Rural Fire Protection District	0.00512684%	0.00354510%	886,821	773,663
2887	Umatilla County Fire District #1	0.03940130%	0.03752420%	6,815,481	8,189,071
2888	Oak Lodge Water Services District	0.02688280%	0.02621407%	4,650,081	5,720,812
2889	Mid-Valley Behavioral Care Network	0.00000000%	0.00433687%	0	946,454
2890	Central Cascades Fire and EMS	0.00000000%	0.00000000%	0	0
2891	Grant County Emergency Communications Agency	0.00000000%	0.00000000%	0	0
2892	Lake Health District	0.00000000%	0.00010338%	0	22,561
2893	Pleasant Hill Goshen Fire and Rescue	0.00328989%	0.00341055%	569,072	744,299
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	0	0
2895	Western Lane Fire and EMS Authority	0.00000000%	0.00000000%	0	0
2896	CareOregon Inc	0.00000000%	0.00000000%	0	0
2900	Clatsop Community College	0.04356747%	0.05139604%	7,536,129	11,216,384
2901	Blue Mountain Community College	0.09230850%	0.08500701%	15,967,160	18,551,453
2902	Treasure Valley Community College	0.05575543%	0.05838112%	9,644,354	12,740,768
2903	Umpqua Community College	0.08865930%	0.09417005%	15,335,936	20,551,144
2904	Lane Community College	0.29657287%	0.30585551%	51,300,004	66,748,192
2905	Mt Hood Community College	0.26066113%	0.30626043%	45,088,133	66,836,560
2906	Klamath Community College	0.08120915%	0.07913060%	14,047,238	17,269,019
2908	Clackamas Community College	0.25085909%	0.26513161%	43,392,615	57,860,837
2910	Linn-Benton Community College	0.22414383%	0.23457676%	38,771,515	51,192,717
2918	Portland Community College	0.38640258%	0.53966656%	66,838,393	117,773,805
2919	Chemeketa Community College	0.36211904%	0.37522677%	62,637,922	81,887,387
2922	Rogue Community College	0.16743082%	0.16609298%	28,961,522	36,247,201
2995	Oregon Coast Community College	0.02093636%	0.02226768%	3,621,489	4,859,574
2996	Columbia Gorge Community College	0.04129482%	0.04068234%	7,143,015	8,878,286
2997	Tillamook Bay Community College	0.01873832%	0.01943014%	3,241,281	4,240,325
2998	Southwestern Community College	0.08363705%	0.08488989%	14,467,207	18,525,894
2999	Central Oregon Community College	0.23447367%	0.22424167%	40,558,330	48,937,245
3003	Baker School District 5J	0.08876156%	0.08883350%	15,353,624	19,386,525
3008	Huntington School District 16J	0.00792868%	0.00699937%	1,371,472	1,527,503
3016	Burnt River High School	0.00451944%	0.00541648%	781,755	1,182,062
3027	Pine-Eagle School District 6I	0.01778173%	0.01768828%	3,075,813	3,860,191
3037	Alsea School	0.01759161%	0.01514700%	3,042,927	3,305,596
3039	Corvallis School District 509J	0.30614902%	0.32261250%	52,956,449	70,405,144
3043	Philomath School District 17J	0.07197935%	0.07871281%	12,450,704	17,177,843
3049	Monroe Elementary School	0.00000000%	0.00000000%	0	0
3075	West Linn School District	0.55245061%	0.59030632%	95,560,725	128,825,143
3083	Welches Elementary School	0.00000000%	0.00000000%	0	0



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	0	0
3109	Boring School District	0.00000000%	0.00000000%	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	0	0
3116	Colton School District 53	0.04180187%	0.03650498%	7,230,722	7,966,642
3122	Oregon City School District 62	0.41368573%	0.39051930%	71,557,724	85,224,743
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	0	0
3160	Gladstone School District 115	0.05523918%	0.06252067%	9,555,055	13,644,161
3174	Canby Union High School	0.00000000%	0.00000000%	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	0	0
3179	Clatsop County School District 1C	0.04928850%	0.06034327%	8,525,730	13,168,977
3186	Jewell School District 8	0.02506557%	0.02481217%	4,335,743	5,414,869
3187	Seaside Schools	0.08818578%	0.08873836%	15,254,028	19,365,762
3195	Warrenton-Hammond School District	0.06020753%	0.05937638%	10,414,461	12,957,968
3230	Vernonia School District	0.04147073%	0.03602295%	7,173,443	7,861,447
3241	Coquille School District 8	0.06680399%	0.06642375%	11,555,490	14,495,947
3242	Coos Bay School District 9	0.15336319%	0.15015645%	26,528,159	32,769,302
3245	North Bend Public Schools	0.11044066%	0.10706904%	19,103,589	23,366,147
3252	Powers School District	0.01183184%	0.01211554%	2,046,625	2,644,028
3257	Myrtle Point School District 41	0.04377015%	0.03719705%	7,571,188	8,117,676
3264	Bandon School District	0.05053052%	0.04306106%	8,740,570	9,397,404
3274	Crook County School District	0.08622762%	0.10835752%	14,915,313	23,647,338
3275	Port Orford-Langlois School District 2Cj	0.01779506%	0.01768499%	3,078,119	3,859,473
3277	Curry County School District 3C	0.00000000%	0.00000000%	0	0
3281	Ophir School	0.00000000%	0.00000000%	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	0	0
3283	Brookings-Harbor School District 17C	0.05956838%	0.06425745%	10,303,903	14,023,186
3288	Central Curry School District 1	0.02991766%	0.02617055%	5,175,039	5,711,314
3291	Bend-La Pine Public Schools	0.94108314%	0.93289839%	162,784,846	203,590,516
3296	Sisters School District	0.04342788%	0.03752482%	7,511,983	8,189,206
3307	Oakland School District	0.03949639%	0.03416648%	6,831,930	7,456,301
3310	Roseburg Public Schools	0.20960878%	0.20817138%	36,257,299	45,430,155
3316	Glide School District 12	0.03534725%	0.04046549%	6,114,228	8,830,962
3318	Days Creek School District 15	0.01560209%	0.01246829%	2,698,788	2,721,010
3319	South Umpqua School District	0.01354634%	0.02147217%	2,343,192	4,685,966
3320	Camas Valley School District 21	0.01680185%	0.01442723%	2,906,318	3,148,518
3321	North Douglas School District 22	0.02207488%	0.02149702%	3,818,426	4,691,389
3324	Yoncalla School District 32	0.01766259%	0.01791872%	3,055,205	3,910,481
3325	Elkton School District 34	0.01834557%	0.01700371%	3,173,344	3,710,794
3331	Umpqua School District	0.00000000%	0.00000000%	0	0
3335	Riddle School District	0.02662774%	0.02416300%	4,605,961	5,273,198
3338	Glendale 77	0.02138554%	0.02178818%	3,699,186	4,754,930
3349	Winston-Dillard Schools	0.00000000%	0.01195728%	0	2,609,490
3353	Sutherlin School District 130	0.04639366%	0.04822231%	8,024,992	10,523,767
3361	Arlington Public Schools	0.01408156%	0.01121316%	2,435,773	2,447,097
3364	Condon Admin School District 25J	0.01019609%	0.00850252%	1,763,679	1,855,542
3370	Prairie City School District 4	0.00958622%	0.00874545%	1,658,186	1,908,558
3372	Monument School District 8	0.00175356%	0.00239121%	303,324	521,844
3375	Dayville School District 16J	0.00729865%	0.00548608%	1,262,492	1,197,251
3376	Long Creek Schools	0.00546952%	0.00459682%	946,096	1,003,184
3392	Burns-Slater School District	0.00000000%	0.00000000%	0	0
3394	Crane Elementary School	0.00543676%	0.00619671%	940,429	1,352,335
3395	Pine Creek School	0.00054854%	0.00050981%	94,884	111,258
3396	Diamond School District 7	0.00056396%	0.00050566%	97,552	110,352
3397	Suntex School District	0.00154321%	0.00084875%	266,938	185,226
3398	Drewsey School	0.00069788%	0.00081778%	120,717	178,468
3399	Frenchglen School District	0.00127221%	0.00091375%	220,062	199,412
3405	Fields-Trout Creek 33	0.00175762%	0.00166501%	304,026	363,362
3407	Crane Union High School	0.00724171%	0.00631743%	1,252,642	1,378,681
3408	Burns Union High School	0.00000000%	0.00000000%	0	0
3409	Hood River County School District	0.23469318%	0.23468266%	40,596,300	51,215,828
3414	Phoenix-Talent School District	0.10768172%	0.09348050%	18,626,359	20,400,660
3415	Ashland Public Schools	0.20411282%	0.18838452%	35,306,630	41,111,982
3416	Central Point School District 6	0.31841843%	0.31029622%	55,078,763	67,717,308
3417	Eagle Point School District 9	0.23925146%	0.22582233%	41,384,773	49,282,200
3424	Rogue River School District	0.05340311%	0.05228326%	9,237,459	11,410,006
3432	Prospect School District	0.01551633%	0.01425484%	2,683,953	3,110,896
3439	Butte Falls School District	0.01568596%	0.01752796%	2,713,295	3,825,204
3440	Pinehurst School	0.00165061%	0.00127014%	285,516	277,188
3445	Culver School District 4	0.04882092%	0.04351139%	8,444,850	9,495,682



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Exhibit C

Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
3446	Ashwood School	0.00048043%	0.00000000%	83,103	0
3447	Madras School District	0.19237300%	0.16943256%	33,275,922	36,976,012
3451	Black Butte School District	0.00245031%	0.00262825%	423,845	573,575
3453	Josephine County School District Cu	0.00000000%	0.00000000%	0	0
3454	Grants Pass School District	0.46847932%	0.43300330%	81,035,703	94,496,213
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	0	0
3456	Klamath County School District	0.47202577%	0.42526887%	81,649,154	92,808,295
3457	Klamath Falls City Schools	0.20898897%	0.19256429%	36,150,087	42,024,151
3460	Union School District 5	0.00000000%	0.00000000%	0	0
3461	Lake County School District 7	0.05378128%	0.04910086%	9,302,873	10,715,497
3462	Paisley School District	0.01223856%	0.01279789%	2,116,978	2,792,940
3463	North Lake School District 14	0.01875058%	0.01616852%	3,243,401	3,528,527
3464	Plush School District	0.00127773%	0.00114134%	221,017	249,080
3465	Adel School District 21	0.00123812%	0.00095992%	214,165	209,488
3470	Pleasant Hill School District	0.06054915%	0.05520376%	10,473,553	12,047,359
3473	Eugene School District 4J	1.07607247%	1.03982565%	186,134,767	226,925,722
3487	Springfield School District 19	0.52400879%	0.54067671%	90,640,972	117,994,255
3494	Fern Ridge School District	0.05610621%	0.05803485%	9,705,031	12,665,200
3498	Mapleton School District	0.01756069%	0.01617057%	3,037,579	3,528,975
3502	Creswell School District 40	0.07412036%	0.07180832%	12,821,047	15,671,045
3506	South Lane School District	0.10664077%	0.13085251%	18,446,299	28,556,518
3510	Bethel School District	0.37724128%	0.33982163%	65,253,707	74,160,768
3517	Crow-Applegate-Lorane District 66	0.02737614%	0.02153484%	4,735,417	4,699,643
3519	McKenzie School District	0.01962692%	0.02084791%	3,394,987	4,549,731
3520	Junction City School District 69	0.06188361%	0.05678680%	10,704,383	12,392,833
3522	Lowell School District	0.02738488%	0.03139106%	4,736,928	6,850,609
3524	Oakridge School District	0.04228437%	0.03716458%	7,314,183	8,110,590
3527	Marcola School District 79	0.02096818%	0.02416178%	3,626,993	5,272,931
3533	Triangle Lake Schools	0.02197335%	0.01952952%	3,800,863	4,262,013
3537	Siuslaw School District 97J	0.05900159%	0.05965544%	10,205,862	13,018,869
3579	Lincoln County School District	0.00000000%	0.07233276%	0	15,785,496
3582	Linn County School District 5	0.00000000%	0.00000000%	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	0	0
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	0	0
3613	Harris School	0.00000000%	0.00000000%	0	0
3615	Central Linn School District 552C	0.04727231%	0.04514140%	8,176,978	9,851,406
3618	Sweet Home School District 55	0.05785444%	0.07893863%	10,007,433	17,227,124
3626	Wyatt School District 63Cj	0.00000000%	0.00000000%	0	0
3647	Scio School District 95C	0.04317675%	0.03771548%	7,468,544	8,230,815
3665	Santiam Canyon School District	0.02067358%	0.02759858%	3,576,034	6,022,959
3676	Harrisburg High School	0.00000000%	0.00000000%	0	0
3684	Ontario School District 8C	0.12913911%	0.12857906%	22,337,973	28,060,373
3687	Juntura Grade School	0.00095324%	0.00009414%	164,888	20,545
3689	Vale School District 15	0.00000000%	0.00000000%	0	0
3694	Nyssa School District 26	0.08608510%	0.07938951%	14,890,661	17,325,522
3696	Annex Elementary School	0.00700354%	0.00698456%	1,211,445	1,524,271
3707	Adrian School District 61	0.01891463%	0.01908634%	3,271,778	4,165,296
3709	Harper School District 66	0.01085112%	0.01028489%	1,876,984	2,244,517
3712	W W Jones School	0.00141050%	0.00137457%	243,983	299,978
3715	Vale High School	0.00000000%	0.00000000%	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	0	0
3729	Jefferson School District 14Cj	0.03901611%	0.03472680%	6,748,853	7,578,582
3730	North Marion School District 15	0.08583473%	0.08533256%	14,847,353	18,622,500
3732	Marion Elementary School	0.00000000%	0.00000000%	0	0
3735	Salem-Keizer Public Schools	2.28120650%	2.26638947%	394,594,093	494,604,136
3750	St Paul School District	0.02301725%	0.02121218%	3,981,433	4,629,227
3759	Eldredge Elementary	0.00000000%	0.00000000%	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	0	0
3763	Butte Creek School	0.00000000%	0.00000000%	0	0
3769	Scotts Mills School	0.00000000%	0.00000000%	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	0	0
3780	Mt Angel School District 91	0.05615104%	0.05179180%	9,712,785	11,302,752
3781	Silver Crest School District 93	0.00000000%	0.00000000%	0	0
3786	Woodburn School District	0.40468447%	0.38475428%	70,000,722	83,966,618
3794	Detroit School District 123J	0.00000000%	0.00000000%	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	0	0
3809	Morrow County Schools	0.12279383%	0.11602478%	21,240,392	25,320,598



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June 30, 2020 Measurement Date (MD)

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

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3818	Portland Public Schools	1.76983876%	2.38884722%	306,139,721	521,328,629
3820	Parkrose School District	0.15323142%	0.14597039%	26,505,366	31,855,760
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	0	0
3823	Orient School	0.00000000%	0.00000000%	0	0
3824	Reynolds School District	0.50634243%	0.49380165%	87,585,114	107,764,505
3842	Corbett School District 39	0.07848107%	0.07140853%	13,575,346	15,583,797
3843	David Douglas School District	0.91123890%	0.86000605%	157,622,507	187,682,900
3847	Riverdale School	0.04698638%	0.03965277%	8,127,518	8,653,598
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	0	0
3850	Dallas School District	0.21680841%	0.18677845%	37,502,663	40,761,482
3859	Central School District 13J	0.14612993%	0.15096504%	25,276,978	32,945,764
3865	Perrydale School District 21	0.02305890%	0.02191271%	3,988,637	4,782,107
3887	Falls City School District	0.00675140%	0.01104059%	1,167,831	2,409,436
3894	Sherman County School District 9	0.00000000%	0.00000000%	0	0
3902	Tillamook Public Schools	0.05726777%	0.07537443%	9,905,953	16,449,293
3920	Neah-Kah-Nie School District	0.07785168%	0.07264329%	13,466,476	15,853,264
3927	Echo School District	0.01846264%	0.01927882%	3,193,595	4,207,302
3928	Umatilla School District 6R	0.06820748%	0.07457126%	11,798,261	16,274,014
3929	Ferndale School District 10	0.00000000%	0.00000000%	0	0
3931	Pendleton School District 16R	0.08856744%	0.10110635%	15,320,046	22,064,883
3935	Athena-Weston School District 29Rj	0.04098020%	0.03759473%	7,088,593	8,204,463
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	0	0
3942	Stanfield School District	0.01966030%	0.02154944%	3,400,761	4,702,829
3944	Ukiah School	0.00541489%	0.00483507%	936,646	1,055,179
3957	Helix School District	0.01367030%	0.01257000%	2,364,635	2,743,206
3958	Pilot Rock School District 2R	0.01502813%	0.01562274%	2,599,507	3,409,419
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	0	0
3965	La Grande Public Schools	0.10122011%	0.10120338%	17,508,655	22,086,058
3966	Union County School District	0.01433726%	0.01736294%	2,480,003	3,789,191
3967	North Powder School District	0.02044260%	0.01883438%	3,536,080	4,110,310
3969	Imbler School District	0.02442448%	0.02184005%	4,224,850	4,766,250
3970	Cove School District	0.01952173%	0.02024432%	3,376,792	4,418,007
3973	Elgin School District 23	0.02546278%	0.02518040%	4,404,451	5,495,229
3986	Joseph School District 6	0.02165605%	0.02035668%	3,745,978	4,442,528
3990	Wallowa School	0.01681149%	0.01510740%	2,907,985	3,296,954
3993	Enterprise School District 21	0.02578503%	0.02640124%	4,460,193	5,761,659
4003	Troy School District 54	0.00072986%	0.00066294%	126,248	144,676
4008	Chenoweth School District	0.00000000%	0.00000000%	0	0
4012	Dufur Schools	0.02595346%	0.02481848%	4,489,327	5,416,246
4022	Maupin Grade School 84	0.00000000%	0.00000000%	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	0	0
4034	Gaston Public Schools	0.02546966%	0.02418429%	4,405,641	5,277,844
4035	Banks School District	0.05891223%	0.05671970%	10,190,405	12,378,189
4047	Reedville School District 29	0.00000000%	0.00000000%	0	0
4055	Groner School	0.00000000%	0.00000000%	0	0
4062	Beaverton School District	2.60236289%	2.62046701%	450,146,458	571,876,034
4080	North Plains School District 70	0.00000000%	0.00000000%	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	0	0
4109	Spray School District 1	0.00414493%	0.00400127%	716,974	873,215
4114	Fossil School District 21J	0.00976469%	0.00885865%	1,689,058	1,933,262
4128	Yamhill Grade School	0.00000000%	0.00000000%	0	0
4135	Newberg School District 29Jt	0.22340247%	0.19199214%	38,643,277	41,899,289
4142	McMinnville Schools	0.38779200%	0.37472327%	67,078,729	81,777,506
4144	Sheridan School District 48J	0.05621338%	0.04446087%	9,723,569	9,702,891
4166	Yamhill-Carlton School District 1	0.01307372%	0.01718255%	2,261,440	3,749,823
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	0	0
4203	Victor Point School	0.00000000%	0.00000000%	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	0	0
4219	Grant County Education Service District	0.00728930%	0.00495111%	1,260,874	1,080,502
4220	Jefferson County Education Service District	0.01372776%	0.01214500%	2,374,574	2,650,457
4221	Marion Education Service District	0.00000000%	0.00000000%	0	0
4223	InterMountain Education Service District	0.09468737%	0.09946778%	16,378,647	21,707,291
4224	Wallowa County Region 18	0.01453277%	0.01341250%	2,513,821	2,927,069
4225	Washington County Education Service District	0.00000000%	0.00000000%	0	0
4226	North Central Education Service District	0.00741716%	0.00611789%	1,282,991	1,335,134
4227	Cascade School District Uh5	0.00000000%	0.00000000%	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	0	0
4232	South Coast Education Service District Region 7	0.05557005%	0.05917010%	9,612,288	12,912,951
4237	Douglas Education Service District	0.12197299%	0.11840406%	21,098,406	25,839,838



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100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

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4238	Multnomah Education Service District	0.15893506%	0.19398985%	27,491,959	42,335,258
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	0	0
4252	High Desert Education Service District	0.12564731%	0.12566091%	21,733,976	27,423,533
4254	Willamette Education Service District	0.09497467%	0.12405284%	16,428,343	27,072,597
4258	Hermiston School District 8R	0.25121711%	0.25737471%	43,454,544	56,168,014
4259	Clackamas Education Service District	0.13463293%	0.14086980%	23,288,273	30,742,636
4260	Greater Albany School District 8J	0.51477186%	0.51396363%	89,043,204	112,164,542
4268	Lake Oswego School District	0.34530044%	0.36962863%	59,728,707	80,665,681
4270	Silver Falls School District	0.18995280%	0.18566471%	32,857,285	40,518,426
4271	Malheur Education Service District Region 14	0.03050817%	0.02801873%	5,277,183	6,114,651
4272	Linn-Benton-Lincoln Education Service District	0.15940438%	0.15182071%	27,573,140	33,132,501
4273	Double O School District	0.00076565%	0.00065052%	132,439	141,966
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	0	0
4276	Lane County Education Service District	0.08488440%	0.08093894%	14,682,968	17,663,661
4277	Mitchell School	0.00538742%	0.00750314%	931,895	1,637,443
4279	St Helens School District 502	0.08930249%	0.09929924%	15,447,192	21,670,510
4280	Northwest Regional Education Service District	0.36228963%	0.35188665%	62,667,430	76,793,770
4286	Southern Oregon Education Service District	0.15218348%	0.13906508%	26,324,097	30,348,784
4288	Medford School District 549C	0.70973547%	0.66584577%	122,767,239	145,310,449
4291	Dayton Public Schools	0.03634969%	0.03812254%	6,287,626	8,319,649
4293	Lake County Education Service District	0.00769143%	0.00547274%	1,330,433	1,194,340
4294	Harney Education Service District Region XVII	0.01324993%	0.01214984%	2,291,921	2,651,513
4295	Wasco County Education Service District	0.02407343%	0.02466757%	4,164,127	5,383,312
4297	Yamhill Education Service District	0.00000000%	0.00000000%	0	0
4306	Amity School District	0.02236876%	0.02617916%	3,869,260	5,713,193
4307	Columbia School District 5J	0.00000000%	0.00000000%	0	0
4309	Scappoose School District	0.13395434%	0.12459770%	23,170,893	27,191,504
4311	Redmond School District 2J	0.37419441%	0.37841475%	64,726,672	82,583,114
4312	Reedsport School District	0.02606736%	0.03117229%	4,509,029	6,802,866
4313	Forest Grove School District	0.37949821%	0.35401230%	65,644,102	77,257,660
4314	Willamina School District 30J	0.05298946%	0.05528087%	9,165,908	12,064,187
4315	John Day School District	0.02327524%	0.02520729%	4,026,059	5,501,098
4316	Tigard-Tualatin School District 23J	0.80727908%	0.77126855%	139,639,948	168,317,326
4317	Sherwood School District 88J	0.31149201%	0.29700318%	53,880,658	64,816,309
4320	Rainier School District 13	0.03413767%	0.04386640%	5,904,999	9,573,157
4321	North Clackamas School District 12	0.78797705%	0.80379776%	136,301,159	175,416,318
4323	Estacada School District 108	0.08711786%	0.08566327%	15,069,303	18,694,672
4324	Centennial School District 28	0.49534638%	0.44625165%	85,683,061	97,387,459
4326	Harney County School District 3	0.00000000%	0.00000000%	0	0
4327	Jordan Valley School District 3	0.00753843%	0.00757327%	1,303,968	1,652,748
4329	Gervais School District 1	0.02984298%	0.03474950%	5,162,121	7,583,536
4330	Vale School District 84	0.07190006%	0.06605193%	12,436,988	14,414,803
4331	Molalla River School District	0.04690462%	0.06367016%	8,113,376	13,895,019
4332	Gresham-Barlow School District 10	0.50429245%	0.50559722%	87,230,517	110,338,704
4333	Canby School District	0.16410485%	0.19210755%	28,386,209	41,924,475
4334	Cascade School District 5	0.08387690%	0.09419257%	14,508,695	20,556,059
4335	Milton-Freewater Unified School District 7	0.05010472%	0.06292530%	8,666,917	13,732,465
4336	Nestucca Valley School District 101	0.02999966%	0.02778565%	5,189,223	6,063,785
4337	Sherman County School District	0.01694953%	0.01372901%	2,931,863	2,996,142
4338	Three Rivers U J School District	0.23601836%	0.23966842%	40,825,524	52,303,893
4339	Lebanon Community School District	0.26017023%	0.25655807%	45,003,219	55,989,795
4340	Monroe School District 1J	0.02244527%	0.02152615%	3,882,494	4,697,746
4341	Hillsboro School District 1J	1.17818269%	1.15870694%	203,797,390	252,869,709
4342	North Santiam School District 29J	0.07994184%	0.08533631%	13,828,024	18,623,318
4343	Harrisburg School District 7	0.06292622%	0.05287731%	10,884,729	11,539,648
4344	South Wasco County School District 1	0.02238777%	0.01908543%	3,872,548	4,165,097
4345	Oregon Trail School District 46	0.25825876%	0.24631121%	44,672,581	53,753,578
4346	Knappa School District 4	0.03837569%	0.03297550%	6,638,075	7,196,388
4347	Clatskanie School District 6J	0.05871171%	0.05041284%	10,155,720	11,001,816
4348	Lourdes Charter School	0.00203424%	0.00075601%	351,875	164,987
4350	Ridgeline Montessori	0.01138366%	0.01054063%	1,969,101	2,300,328
4351	The Village School	0.00309028%	0.00307652%	534,544	671,402
4352	Armadillo Technical Institute	0.00420208%	0.00483291%	726,859	1,054,707
4354	Opal Charter School	0.00209785%	0.00223964%	362,878	488,766
4355	Three Rivers Charter School	0.00742658%	0.00810635%	1,284,620	1,769,084
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	0	0
4360	Luckiamute Valley Charter School	0.01051197%	0.01174991%	1,818,319	2,564,235
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	0	0



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100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

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4362	Kings Valley Charter School	0.00072603%	0.00082778%	125,586	180,650
4363	Multisensory Learning Academy	0.02325029%	0.02123514%	4,021,743	4,634,238
4365	Mitch Charter School	0.01125107%	0.00797955%	1,946,166	1,741,412
4366	Sand Ridge Charter School	0.01261911%	0.01289633%	2,182,804	2,814,423
4367	Arthur Academy Charter School	0.04557910%	0.04504635%	7,884,093	9,830,663
4369	Trillium Charter School	0.01060984%	0.01253169%	1,835,248	2,734,846
4370	Howard Street Charter School, Inc.	0.00512044%	0.00428481%	885,713	935,093
4371	The Lighthouse School	0.01007838%	0.00688847%	1,743,318	1,503,301
4373	Sheridan Japanese School Foundation	0.00385634%	0.00318436%	667,054	694,937
4374	Ione School District	0.01717026%	0.01785187%	2,970,044	3,895,892
4375	Eddyville Charter School	0.00895228%	0.00957920%	1,548,530	2,090,511
4376	Four Rivers Community School	0.01500794%	0.01628336%	2,596,014	3,553,589
4378	Mosier Community School	0.01169236%	0.01025178%	2,022,498	2,237,291
4379	Siletz Valley School	0.00897621%	0.00777186%	1,552,669	1,696,087
4380	The Emerson School	0.00651530%	0.00574232%	1,126,991	1,253,172
4381	North Wasco County School District 21	0.12382020%	0.13439729%	21,417,929	29,330,111
4382	Self Enhancement Inc	0.00025157%	0.00000000%	43,516	0
4383	City View Charter School	0.00922694%	0.00930651%	1,596,040	2,031,001
4386	Nixyaawii Community School	0.00504309%	0.00570868%	872,334	1,245,830
4388	West Lane Tech	0.00437901%	0.00506197%	757,464	1,104,696
4390	Oregon Connections Academy	0.11121136%	0.11157385%	19,236,902	24,349,252
4392	Eagleridge High School	0.00874230%	0.00971829%	1,512,209	2,120,865
4393	Cascade Heights Public Charter School	0.00942527%	0.00990260%	1,630,346	2,161,088
4395	Siletz Valley Early College Academy	0.00304002%	0.00317407%	525,851	692,691
4396	Sweet Home Charter School	0.00760697%	0.00553681%	1,315,824	1,208,322
4397	Springwater Environmental Sciences School	0.00976834%	0.00834650%	1,689,689	1,821,493
4398	LEP High	0.00000000%	0.00000000%	0	0
4400	Phoenix School	0.00753758%	0.00540321%	1,303,821	1,179,166
4401	Ballston Community School	0.00261114%	0.00211049%	451,665	460,582
4402	Sage Community School	0.00000000%	0.00005343%	0	11,660
4403	Portland Village School	0.01606723%	0.00852825%	2,779,246	1,861,157
4404	Alliance Charter Academy	0.02062901%	0.01716580%	3,568,325	3,746,168
4405	Forest Grove Community School	0.00946223%	0.00949583%	1,636,739	2,072,317
4407	Madrone Trail Public Charter School	0.00782512%	0.00965039%	1,353,558	2,106,047
4408	Muddy Creek Charter School	0.00470571%	0.00465822%	813,975	1,016,584
4409	Southwest Charter School	0.00103559%	0.00879490%	179,132	1,919,350
4410	Ace Academy	0.00000000%	0.00000000%	0	0
4411	Sherwood Charter School	0.00862053%	0.00794882%	1,491,145	1,734,706
4412	Estacada Web Academy	0.02221580%	0.02290117%	3,842,801	4,997,823
4413	Marcola Early College Academy	0.00000000%	0.00000000%	0	0
4414	Marcola Web Academy	0.00000000%	0.00000000%	0	0
4418	Lewis And Clark Montessori Charter School	0.01962406%	0.01953852%	3,394,492	4,263,977
4419	Silvies River Web Academy	0.00666488%	0.00932540%	1,152,865	2,035,123
4420	Oregon Virtual Academy	0.04731964%	0.04893893%	8,185,164	10,680,158
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	0	0
4422	Redmond Proficiency Academy	0.03440282%	0.03687017%	5,950,864	8,046,339
4423	Molalla River Academy	0.00862313%	0.00894564%	1,491,595	1,952,246
4424	The Ivy School	0.01039057%	0.00696295%	1,797,320	1,519,555
4429	Clackamas Web Academy	0.00016779%	0.00012635%	29,024	27,574
4430	Clackamas Charter Alliance 2	0.00109741%	0.00098942%	189,826	215,925
4431	Corbett Charter School	0.00000000%	0.00000000%	0	0
4432	Renaissance Public Academy	0.00463289%	0.00041813%	801,379	91,250
4433	Powell Butte Community Charter School	0.00897366%	0.00957176%	1,552,228	2,088,887
4434	Logos Public Charter School	0.00246378%	0.03400415%	426,175	7,420,875
4435	Sunny Wolf Charter School	0.00692986%	0.00697253%	1,198,700	1,521,646
4436	Academy Of Arts & Academics	0.00899408%	0.00000000%	1,555,760	0
4437	Center for Advance Learning	0.01006922%	0.00957180%	1,741,734	2,088,896
4439	Homesource Family Charter	0.00000000%	0.00000000%	0	0
4440	Sheridan Allprep Academy	0.00573934%	0.00603146%	992,768	1,316,272
4441	Baker Web Academy	0.05826418%	0.07059989%	10,078,308	15,407,324
4443	Knova Learning Oregon	0.01163892%	0.01195495%	2,013,254	2,608,981
4444	Bennett Pearson Academy, Inc.	0.00415562%	0.00687802%	718,823	1,501,021
4446	Coburg Community Charter School	0.01034502%	0.00924422%	1,789,441	2,017,407
4447	Arco Iris Spanish Immersion Charter School	0.01013732%	0.01150902%	1,753,514	2,511,664
4448	Gresham Barlow Web Academy	0.01820854%	0.01958351%	3,149,641	4,273,795
4449	Mosier Middle School	0.00000000%	0.00000000%	0	0
4450	Sauvie Island Academy	0.01251092%	0.00952383%	2,164,090	2,078,427
4451	River's Edge Academy Charter School	0.00556125%	0.00734000%	961,963	1,601,840



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

Exhibit C

**Net Pension Liability/(Asset) by Employer
June 30, 2020 Measurement Date (MD)**

100.0000000% 100.0000000% 17,297,605,168 21,823,439,544

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Employer Net Pension Liability/(Asset) at Prior Measurement Date	Employer Net Pension Liability/(Asset) at Measurement Date
4452	South Columbia Family School	0.00211271%	0.00223201%	365,448	487,101
4453	Woodland Educational Initiative	0.00727380%	0.00816470%	1,258,193	1,781,818
4454	Le Monde Immersion Charter School	0.00993234%	0.01119191%	1,718,057	2,442,460
4455	Hope Chinese Charter School	0.01217885%	0.01512134%	2,106,649	3,299,996
4456	Insight School of Oregon Charter	0.01021121%	0.01030134%	1,766,295	2,248,107
4457	Oregon Virtual Education East	0.00095533%	0.00096915%	165,249	211,502
4458	Oregon Virtual Education West	0.00095533%	0.00096400%	165,249	210,378
4459	Crater Lake Charter Academy	0.01093816%	0.01015037%	1,892,040	2,215,160
4460	Kairos Pdx	0.00892286%	0.00987217%	1,543,441	2,154,447
4461	Mountain View Academy	0.00000000%	0.00000000%	0	0
4462	Bend International School	0.00799181%	0.00872301%	1,382,392	1,903,661
4463	Dallas Community School-Community Innovation Partners	0.00594478%	0.00415686%	1,028,305	907,170
4464	The Valley School Of Southern Oregon	0.00215835%	0.00350342%	373,343	764,567
4465	Bridge Educational Foundation	0.00269412%	0.00190191%	466,018	415,062
4467	Cannon Beach Academy	0.00082336%	0.00231960%	142,422	506,217
4468	Frontier Charter Academy	0.00488324%	0.01172144%	844,684	2,558,021
4469	Desert Sky Montessori	0.00028902%	0.00464312%	49,994	1,013,288
4470	Oregon Family School	0.00000000%	0.00122289%	0	266,877
4471	Wahtonka Community School	0.00000000%	0.00043044%	0	93,937
4472	Valley Inquiry Charter School	0.00000000%	0.00000000%	0	0
4473	Willamette Connections Academy	0.00000000%	0.00000000%	0	0
4479	Harmony Academy	0.00000000%	0.00000000%	0	0



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Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397
		Deferred Outflows of Resources										Deferred Inflows of Resources				
		Differences										Differences				
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings			Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings			Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
				Changes in Assumptions	Changes in Employer Proportion	Changes in Investment Earnings			Changes in Assumptions	Changes in Employer Proportion	Changes in Investment Earnings					
1000	State Agencies	6,188,706,978	272,377,974	332,128,339	727,711,538	195,881,310	3,250,967	11,637,089	0	15,104,628	113,860,769	1,411,719,735	70,170,984	(33,552,418)	1,448,338,301	
1039	SAIF	82,928,147	3,649,842	4,450,492	9,751,273	2,942,194	79,795,802	155,936	0	40,548,829	1,303,620	18,916,924	(8,011,602)	18,049,504	28,954,826	
2000	Lake County	9,148,790	402,657	490,987	1,075,779	347,226	2,988	17,203	0	541,741	269,642	2,086,951	(70,518)	1,937,755	1,937,755	
2001	Clackamas County	359,052,701	15,802,662	19,269,223	42,219,933	6,250,744	3,714,414	675,154	0	10,145,863	1,475,301	81,904,312	(3,734,373)	2,340,899	80,510,838	
2002	Curry County	20,047,239	882,321	1,075,872	2,357,295	130,004	0	37,696	0	4,573,020	1,738,393	154,806	(34,734)	1,398,604	3,918,682	
2003	Douglas County	113,565,452	4,998,254	6,094,699	13,353,822	874,189	2,965	213,546	0	4,134,350	5,308,945	25,905,668	(2,471,824)	(1,625,970)	21,807,874	
2004	Harney County	10,491,477	461,752	563,044	1,233,661	456,238	2,028	19,728	0	149,055	313,678	2,393,234	35,689	(90,851)	2,338,072	
2005	Jackson County	92,761,492	4,082,628	4,978,216	10,907,546	85,300	14,589,834	174,426	0	15,062,132	622,494	21,160,031	(4,483,516)	3,265,408	19,941,923	
2006	Jefferson County	9,687,309	426,359	519,887	1,139,102	0	2,135,185	18,216	0	1,243,794	2,209,794	14,447,149	(447,149)	667,638	2,430,283	
2007	Klamath County	7,298,993	321,244	391,714	858,267	461,880	0	13,725	0	241,062	568,024	1,664,990	151,061	(240,286)	1,575,765	
2008	Lane County	250,615,040	11,030,094	13,449,717	29,469,073	4,096,506	0	471,250	0	488,712	12,733,035	57,168,355	1,023,185	(4,226,994)	53,964,546	
2009	Marion County	170,982,972	7,525,319	9,176,116	20,105,376	3,673,881	0	321,512	0	5,794,807	5,643,278	39,003,307	(520,764)	(1,926,514)	36,556,029	
2011	Washington County	335,608,463	14,770,832	18,011,045	39,463,195	7,385,599	14,835,939	631,070	0	13,277,640	76,556,394	376,556,394	(4,033,696)	4,048,662	76,571,360	
2012	Grant County	5,108,352	224,829	274,149	600,676	510,413	0	9,606	0	0	694,753	1,165,278	275,772	(254,714)	1,186,336	
2013	Umatilla County	33,504,309	1,474,595	1,798,070	3,939,671	1,394,253	0	63,001	0	188,378	7,642,743	41,536	(520,040)	7,542,239	7,542,239	
2014	Linn County	98,117,728	4,318,367	5,265,668	11,537,370	2,402,344	867,841	184,498	0	3,888,669	1,526,244	22,381,854	(1,340,242)	181,481	21,223,093	
2015	Yamhill County	40,727,632	1,792,508	2,185,723	4,789,040	690,627	702,837	76,583	0	9,290,471	845,851	9,290,471	(227,579)	354,871	9,417,763	
2016	Sherman County	4,709,708	207,240	252,701	553,683	17,742	13,919,213	8,854	0	1,074,114	230,521	5,419,355	(230,521)	343,714	1,187,307	
2017	Columbia County	23,757,409	1,045,613	1,274,985	2,793,593	2,086,237	0	44,673	0	22,736	939,215	5,419,355	584,111	(292,406)	5,711,060	
2018	Coos County	39,474,945	1,737,375	2,118,495	4,641,741	707,297	623,541	74,228	0	1,625,378	9,004,718	58,025	(499,753)	395,025	8,999,990	
2020	Wasco County	12,056,898	530,649	647,056	1,417,735	500,478	3,019,477	22,671	0	2,075,382	154,080	2,750,326	(491,536)	665,403	2,924,193	
2021	Baker County	11,807,011	519,651	633,645	1,388,351	288,408	298,700	22,202	0	2,693,567	88,531	2,752,100	(185,017)	42,982	2,551,289	
2022	Gilliam County	4,666,170	205,368	250,419	548,681	22,482	25,696	8,774	0	254,305	28,025	1,064,410	(115,790)	4,764	953,384	
2023	Morrow County Rural School District Board	0	0	0	0	0	0	0	0	42	0	0	(144)	(9)	(153)	
2027	Deschutes County	139,927,482	6,158,502	7,509,466	16,453,654	2,665,410	11,347,001	263,116	0	2,672,738	1,513,461	31,919,170	67,828	1,914,785	33,901,783	
2028	Union County	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2035	Hood River County	13,121,064	577,486	704,166	1,542,867	472,725	0	24,673	0	0	957,173	2,993,075	251,806	(357,658)	2,887,223	
2036	Clatsop County	28,965,507	1,274,833	1,554,487	3,405,967	1,056,515	369,839	54,466	0	109,935	909,292	6,607,386	214,135	(226,806)	6,594,715	
2037	Polk County	42,128,369	1,854,158	2,260,896	4,953,749	1,214,407	253,254	79,217	0	569,203	574,533	9,609,996	(123,939)	(21,760)	9,464,297	
2038	Multnomah County	728,099,294	32,045,177	39,074,787	85,615,018	692,540	49,059,217	1,369,100	0	9,657,634	1,134,095	166,088,352	(4,240,990)	17,213,584	179,060,946	
2039	Malheur County	14,321,015	630,298	768,564	1,683,965	302,073	94,559	26,929	0	282,044	162,010	3,266,799	(76,733)	41,660	3,231,626	
2040	Benton County	58,806,318	2,588,189	3,155,949	6,914,859	1,337,005	3,620,049	110,578	0	732,418	1,021,287	13,414,440	574,156	343,203	14,331,799	
2042	Josephine County	42,911,224	1,888,613	2,302,910	5,045,802	2,919,695	671,351	80,689	0	422,721	9,788,575	247,872	318,235	(10,354,682)	10,354,682	
2043	Lincoln County	10,575,294	465,441	567,543	1,243,517	236,188	0	19,886	0	153,643	334,526	2,412,354	4,775	(142,788)	2,274,341	
2044	Crook County	4,135,967	182,033	221,964	486,336	570,362	0	7,777	0	496,614	119,006	943,465	82,846	(42,957)	983,354	
2050	Wallowa County	334,296	14,713	17,941	39,309	12,447	618	629	0	3,298	23,947	76,257	5,467	(5,030)	76,694	
2052	Tillamook County	18,212	802	977	2,141	893	0	34	0	2,321	3,384	4,154	(714)	(1,389)	2,051	
2099	State Judiciary	73,464,310	3,233,318	3,942,597	8,638,448	8,465,692	478,584	138,140	0	1,445,640	1,111,561	16,758,107	2,948,988	475,398	20,182,493	
2100	City of Roseburg	27,539,361	1,212,065	1,477,950	3,238,271	343,708	217,991	51,784	0	1,694,618	241,166	6,282,065	(674,006)	67,465	5,675,524	
2101	City of Salem	208,698,814	9,185,273	11,200,206	24,540,269	3,036,133	825,193	392,432	0	1,671,515	3,180,885	47,606,751	(514,088)	(397,159)	46,695,504	
2102	City of Medford	87,088,775	3,832,960	4,673,779	10,240,508	1,515,503	45,864	163,760	0	877,205	2,493,351	19,866,014	(55,374)	(712,197)	19,098,443	
2103	City of Albany	75,703,519	3,331,871	4,062,769	8,901,750	1,105,864	476,478	142,351	0	1,372,282	1,350,404	17,268,898	(358,856)	(41,241)	16,868,901	
2104	City of Ashland	46,512,216	2,047,105	2,496,189	5,469,244	739,545	339,194	87,461	0	923,855	321,150	10,610,028	157,052	10,176,900	10,176,900	
2105	City of Astoria	15,528,060	683,423	833,342	1,825,998	125,137	139,128	29,199	0	869,445	27,687	3,542,140	(281,653)	90,156	3,350,643	
2106	City of Beaverton	104,149,960	4,583,858	5,589,399	12,246,682	2,168,370	0	195,841	0	2,664,599	4,640,933	23,757,879	(556,529)	(1,512,043)	21,689,307	
2107	City of Bend	83,386,075	3,689,996	4,475,067	9,805,119	3,054,976	14,254,109	156,797	0	5,466,291	19,021,383	(207,657)	3,938,723	22,754,549	22,754,549	
2109	City of Canby	14,222,020	625,950	763,262	1,672,348	262,590	0	26,743	0	271,179	3,244,262	110,117	(112,287)	17,569	3,149,544	
2110	City of Coquille	4,181,541	184,308	224,410	491,695	192,046	18,847	7,863	0	170,543	216,626	953,861	(44,148)	(39,423)	870,290	
2111	City of Eugene	287,968,466	12,674,096	15,454,357	33,861,350	2,452,008	303,402	541,489	0	4,895,711	7,507,419	65,689,128	(322,936)	(1,832,902)	63,533,290	
2112	City Of Forest Grove	1,155,233	50,844	61,998	135,840	317,274	171,888	2,172	0	353	263,523	111,697	61,104	436,324	436,324	
2113	City of Grants Pass	36,717,287	1,616,005	1,970,501	4,317,476	647,923	303,881	69,042	0	1,380,464	304,434	8,375,662	(587,619)	145,597	7,933,640	
2114	City of Gresham	129,959,351	5,719,784	6,974,508	15,281,531	5,076,724	0	244,372	0	860	10,129,781	29,645,317	1,788,955	(3,500,019)	27,884,253	
2115	City of Hillsboro	125,640,315	5,529,694	6,742,719	14,773,669	3,794,133	5,657,992	236,251	0	3,304,346	28,660,092	(505,458)	2,343,857	30,498,491	30,498,491	
2117	City of McMinnville	34,516,068	1,519,125	1,852,368	4,058,641	1,313,950	1,155,143	64,903	0	4,340,067	406,630	7,873,537	(1,576,417)	784,609	7,081,729	
2118	City of Ontario	14,083,992	619,888	755,843	1,656,095	443,759	1,119,888	26,483	0	1,830,028	199,693	3,212,731	(452,467)	113,259	2,873,523	
2119	City of Oregon City	31,686,539	1,394,591	1,700,516	3,725,925	1,241,653	45,874	59,583	0	963,309	767,739	7,228,087	125,920	(203,489)	7,150,518	
2120	City of Lake Oswego	64,637,484	2,844,831	3,468,889	7,600,528	1,096,654	773,030	121,543	0	4,701,474	69,429	14,744,600	(1,788,017)	450,002	13,406,585	
2121	City of Portland	928,228,532	40,853,284	49,815,091	109,147,616	48,379,675	218,691	1,745,418	0	2,301,476	19,293,012	211,740,278	12,271,150	(6,521,814)	217,489,614	
2122	City of Redmond	28,449,824	1,252,136	1,526,812	3,345,330	1,110,784	0	53,496	0	753,849	6,489,753	441,327	(236,060)	6,695,020	6,695,020	
2123	City of St Helens	11,469,158	504,782	615,513	1,348,624	586,073	146,565	21,566	0</							

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions		Amortization of Employer-Specific Differences in Contributions		Amortization of Employer-Specific Differences in Contributions	
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Employer Share of Collective Expense/(Income)	Employer Share of Collective Expense/(Income)	Employer Share of Collective Expense/(Income)	Employer Total Expense/(Income)	
2142	City of Sherwood	17,197,562	756,901	922,939	2,022,210	330,449	76,067	0	32,338	0	771,563	165,244	3,922,974	(185,285)	(2,278)	3,735,411	
2143	City of Oakland	335,470	14,765	18,004	39,447	1,486	11,435	0	631	0	55,525	76,525	76,525	(18,134)	6,986	65,377	
2145	City of Vale	951,506	41,878	51,064	111,885	4,651	8,162	0	1,789	0	83,828	5,336	217,050	(24,732)	12,596	204,914	
2146	City of Prineville	7,058,678	310,667	378,817	830,009	358,794	580,668	0	13,273	0	206,299	200,309	1,610,171	(204,618)	89,750	1,495,303	
2147	City of Wheeler	265,679	11,693	31,240	8,786	2,696	0	0	500	0	94,114	60,605	12,840	(18,589)	(4,370)	37,676	
2148	City of Klamath Falls	17,907,092	788,129	961,017	2,105,641	186,044	0	0	33,672	0	1,224,065	760,610	4,084,827	(218,003)	(287,176)	3,579,648	
2149	City of Canyonville	651,788	28,687	34,979	76,642	38,741	1,419	0	1,226	0	39,442	30,702	148,681	(17,224)	(10,434)	121,023	
2150	City of Bandon	4,854,967	213,677	260,551	570,881	0	29,085	0	9,129	0	183,510	41,809	1,107,477	(134,497)	9,888	982,868	
2152	City of Coos Bay	21,536,625	947,872	1,155,803	2,532,427	448,208	0	0	40,497	0	238,823	1,170,358	4,912,768	(89,019)	(365,985)	4,457,764	
2154	City of Pendleton	21,170,989	931,780	1,136,180	2,489,433	920,568	32,411	0	39,809	0	858,328	578,730	4,829,361	(26,654)	(160,516)	4,642,191	
2155	City of Corvallis	63,050,789	2,774,997	3,383,737	7,413,954	1,839,033	2,291,895	0	118,559	0	1,339,232	749,225	14,382,656	(434,646)	402,447	14,350,457	
2157	City of Monmouth	7,431,106	327,059	398,804	873,802	7,829	51,456	0	13,973	0	341,074	49,204	1,695,126	(129,733)	(16,286)	1,549,107	
2158	City of Milton-Freewater	10,891,417	479,354	584,508	1,280,689	461,911	130,708	0	20,480	0	356,680	115,600	2,484,465	(109,502)	50,360	2,425,323	
2159	City of Baker City	8,782,333	386,529	471,320	1,032,688	253,899	77,103	0	16,514	0	845,326	109,972	2,003,357	(259,670)	18,356	1,762,043	
2160	City of Hermiston	15,764,500	693,829	846,031	1,853,700	349,012	122,106	0	29,643	0	180,256	41,485	3,596,075	(106,841)	64,043	3,553,277	
2161	City of Pilot Rock	821,677	36,164	44,097	96,618	66,079	9,192	0	1,545	0	52,053	2,897	187,434	(17,227)	4,079	174,286	
2162	City of Clatskanie	2,947,454	129,724	158,181	346,582	0	0	0	5,542	0	142,436	672,350	334,979	(59,589)	488,909	488,909	
2163	City of Milwaukie	22,669,061	597,713	1,216,577	2,665,587	151,507	0	0	42,626	0	5,171,090	690,939	5,171,090	(229,228)	131,656	5,073,518	
2165	City of Cornelius	5,989,960	263,604	321,430	704,271	494,616	15,259	0	11,262	0	70,662	187,723	1,366,246	(51,924)	1,347,072	1,347,072	
2166	City of Nyssa	1,566,989	88,967	84,096	184,259	72,327	730	0	2,947	0	219,885	40,845	357,452	(75,982)	(12,209)	269,251	
2167	City of Athena	478,361	21,054	25,672	56,249	108,730	2,633	0	899	0	57,341	15,876	109,120	(15,316)	(4,348)	120,088	
2168	City of Oakridge	3,235,142	142,385	173,620	380,411	68,143	32,511	0	6,083	0	203,871	23,178	737,975	(26,613)	24,633	725,995	
2170	City of Madras	4,645,379	204,453	249,303	546,236	256,001	28,719	0	8,735	0	268,681	77,161	1,059,668	(70,814)	(8,637)	980,217	
2172	City of Sandy	10,927,374	480,937	586,438	1,284,917	314,519	33,716	0	20,548	0	297,637	231,103	2,492,668	(11,407)	(40,002)	2,464,073	
2174	City of Mt Angel	1,437,438	63,265	77,143	169,024	60,370	0	0	2,703	0	139,292	40,348	327,897	(17,307)	(16,347)	294,243	
2175	City of Umatilla	4,125,265	181,562	221,390	485,078	284,203	0	0	7,757	0	218,211	216,158	941,023	(88,471)	69,542	922,094	
2176	City of Scappoose	5,541,993	243,915	297,421	651,666	129,965	43,337	0	10,421	0	167,121	44,613	1,264,196	(15,488)	25,475	1,274,183	
2177	City of Condon	392,292	17,266	21,053	46,128	7,592	61,356	0	738	0	83,702	893	89,487	(25,786)	21,405	85,106	
2178	City of Boardman	3,142,521	138,309	168,649	369,520	167,739	10,954	0	5,909	0	172,378	23,713	716,847	(57,355)	2,279	661,771	
2179	City of Estacada	2,971,248	130,771	159,457	349,380	206,612	38,007	0	5,587	0	3,064	183	677,778	60,657	25,169	763,604	
2180	City of Enterprise	1,965,572	86,509	105,486	231,126	154,449	17,549	0	3,696	0	205,491	37,547	448,371	(34,315)	77	414,133	
2181	City of Central Point	12,231,844	538,349	656,444	1,438,306	188,456	63,806	0	23,000	0	160,340	179,898	2,790,233	(91,056)	(11,512)	2,687,665	
2182	City of Cascade Locks	1,814,752	79,871	97,392	213,391	150,976	43,317	0	3,412	0	125,330	8,292	413,967	(3,391)	29,269	439,845	
2183	City of Myrtle Point	2,910,092	128,079	156,175	342,189	304,959	0	0	5,472	0	140,330	136,094	663,828	40,197	(50,650)	653,375	
2184	City of Port Orford	1,323,795	58,263	71,044	155,661	81,623	8,490	0	2,489	0	56,956	12,863	301,974	2,680	1,538	306,192	
2185	City of Wood Village	1,406,630	61,909	75,489	165,401	134,837	4,853	0	2,645	0	325,341	28,871	320,869	(74,015)	(8,277)	238,577	
2186	City of Chiloquin	99,100	4,362	5,318	11,653	0	13,114	0	186	0	13,786	0	22,606	(4,606)	5,168	23,168	
2187	City of Philomath	2,868,567	126,252	153,947	337,306	122,499	957,203	0	5,394	0	788,590	63,853	654,355	(126,845)	197,587	725,097	
2188	City of Talent	2,480,934	109,191	133,144	291,726	86,627	0	0	4,665	0	409,887	92,175	565,931	(50,779)	(39,370)	475,782	
2189	City of Willamina	0	0	0	0	0	6,100	0	0	0	0	0	0	0	4,034	4,034	
2191	City of Huntington	237,297	10,444	12,735	27,903	9,598	22,641	0	446	0	20,288	0	54,130	(4,327)	13,306	63,109	
2192	City of North Plains	2,101,473	92,490	112,779	247,106	263,998	2,538	0	3,952	0	63,541	96,613	479,372	(28,844)	28,844	480,016	
2193	City of Heppner	314,450	13,840	16,876	36,975	86,057	0	0	591	0	44,947	44,712	71,730	(16,160)	79,001	79,001	
2194	City of Cave Junction	1,101,763	48,491	59,128	129,553	49,343	4,100	0	2,072	0	54,180	25,939	251,326	(20,021)	(6,893)	224,412	
2195	City of Metolius	0	0	0	0	0	175	0	0	0	0	0	0	0	716	716	
2196	City of Hubbard	1,662,108	73,153	89,200	195,442	130,750	57,861	0	3,125	0	184,919	0	379,147	(64,079)	22,450	337,518	
2197	City of Myrtle Creek	2,033,602	89,503	109,137	239,125	125,046	2,924	0	3,824	0	239,014	58,949	463,889	(52,103)	(20,071)	391,715	
2198	City of Carlton	1,169,501	51,472	62,763	137,518	91,440	0	0	2,199	0	8,686	93,526	266,777	(46,264)	(37,814)	275,227	
2199	City of Junction City	5,492,032	241,716	294,740	645,792	57,825	23,872	0	10,327	0	451,724	30,416	1,252,800	(169,563)	7,665	1,090,902	
2200	City of Wallowa	188,867	8,312	10,136	22,208	18,604	4,499	0	355	0	85,401	8,290	43,083	(14,436)	(3,516)	25,131	
2201	City of Coburg	1,389,976	61,176	74,596	163,443	192,764	0	0	2,614	0	55,416	62,418	317,071	(36,425)	(21,825)	331,671	
2202	City of Dallas	11,986,910	527,569	643,300	1,409,505	339,108	262,975	0	22,540	0	467,857	40,495	2,734,361	(106,371)	84,365	2,712,355	
2203	City of Rockaway Beach	2,213,722	97,431	118,803	260,305	99,346	1,738	0	4,163	0	120,304	81,192	504,977	(16,315)	(21,672)	499,620	
2204	City of Burns	1,779,099	78,302	95,479	209,199	76,717	334	0	3,345	0	40,515	83,106	405,834	16,662	(25,998)	396,498	
2205	City of Elgin	407,062	17,916	21,846	47,865	225,871	4,959	0	765	0	48,673	29,452	92,856	(46,671)	(4,705)	134,822	
2206	City of Weston	268,834	11,832	14,427	31,611	17,944	0	0	506	0	21,357	19,477	61,324	(640)	(7,465)	53,219	
2207	City of Mill City	570,441	25,106	30,614	67,076	27,510	0	0	1,073	0	26,284	7,607	130,124	(10,142)	(3,655)	116,327	
2208	City of Fairview	3,012,257	132,576	161,658	354,202	5,602	504	0	5,664	0	1,794,325	215,096	687,133	(468,314)	(81,484)	137,335	
2209	City of Monroe	170,915	7,522	20,097	43,266	3,402	3,402	0	321	0	21,094	18,296	13,998	(4,199)	48,187	48,187	
2210	City of Helix	55,434	2,440	2,975	6,518	21,318	1,357	0	104	0	7,934	2,963	12,645	2,297	50	14,992	
2211	City of Jefferson	0	0	0	0	0	11,459	0	0	0	0	0	0	0	3,785	3,785	
2212	Town of Lakeview	1,623,808	71,467	87,145	190,939	19,999	0	0	3,053	0	161,322	158,956	370,410	(33,298)	(62,123)	274,989	
2213	City of Stanfield	152,103	6,694	8,163	17,885	69,348	18,470	0	286	0	17,885	0	34,697	6,227	58,621	58,621	
2214	City of Yamhill	969,192	42,656	52,013	113,964	31,838	718	0	1,822	0	33,136	26,075	221,085	11,931	(6,912)	226,104	
2215</																	

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)	
				Changes in Assumptions	Investment Earnings				Changes in Assumptions	Investment Earnings							
2222	City of Jacksonville	2,133,097	93,882	114,477	250,825	119,729	10,147	0	4,011	0	101,148	47,606	486,586	(381)	(564)	485,641	
2223	City of Cannon Beach	5,054,955	222,479	271,283	594,397	150,628	13,032	0	9,505	0	177,178	72,972	1,153,097	6,887	(10,012)	1,149,972	
2224	City of Falls City	429,719	18,913	23,062	50,529	48,554	457	0	808	0	18,595	13,326	98,024	1,975	(4,991)	95,008	
2225	City of Echo	431,569	18,994	23,161	50,747	13,560	12,736	0	812	0	82,558	0	98,446	(20,113)	8,626	86,959	
2226	City of Hines	969,421	42,666	52,026	113,991	74,960	151	0	1,823	0	83,368	51,621	221,137	(13,336)	(18,200)	189,601	
2227	Town Of Bonanza	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2228	City of Turner	1,179,094	51,894	63,278	138,646	97,665	11,601	0	2,217	0	49,522	10,540	268,966	13,360	5,088	287,414	
2229	City of John Day	1,139,915	50,170	61,176	134,039	124,046	0	0	2,143	0	230,929	83,478	260,028	(34,963)	(31,499)	193,566	
2231	City of Banks	686,458	30,212	36,840	80,719	111,229	0	0	1,291	0	31,962	37,488	156,590	18,555	(15,463)	159,682	
2232	City of Joseph	268,860	11,833	14,429	31,614	236	16,340	0	506	0	62,186	7,900	61,330	(19,703)	(1,080)	40,547	
2233	City of Lafayette	1,206,302	53,092	64,738	141,845	187,434	2,309	0	2,268	0	89,158	35,428	275,172	9,147	0	277,505	
2234	City of Aumsville	2,152,489	94,736	115,517	253,105	106,862	0	0	4,047	0	89,421	76,302	491,009	55,852	(31,828)	515,033	
2235	City of Amity	354,718	15,612	19,037	41,710	19,711	478	0	667	0	115,289	38,344	80,916	(50,156)	(14,528)	16,234	
2236	City of Creswell	2,122,814	93,429	113,925	249,615	164,362	8,259	0	3,992	0	98,917	49,396	484,240	46,792	(6,639)	524,993	
2237	City of Troutdale	4,649,868	204,650	249,544	546,764	222,328	19,541	0	8,743	0	885,859	242,090	1,060,692	(557,851)	(108,145)	394,696	
2238	City of Warrenton	7,138,327	314,173	383,091	839,375	468,885	58,065	0	13,423	0	225,876	98,044	1,628,340	2,441	6,047	1,636,828	
2240	City of Wilsonville	19,253,243	847,376	1,033,261	2,263,931	595,304	3,809,874	0	36,203	0	2,179,088	69,304	4,391,900	(662,987)	841,655	4,570,568	
2241	City of Bay City	995,897	43,832	53,447	117,105	125,220	0	0	1,873	0	1,126	40,776	227,176	35,022	(13,895)	248,303	
2242	City of Gaston	0	0	0	0	0	30,773	0	0	0	0	0	0	0	7,171	7,171	
2243	City Of Brownsville	498,050	21,920	26,729	58,564	45,480	0	0	937	0	150,115	94,407	113,611	(80,921)	(46,934)	(14,244)	
2244	City of Lakeside	266,853	11,745	14,321	31,378	1,540	0	0	502	0	120,837	27,155	60,872	(34,779)	(13,419)	12,674	
2245	City of Dundee	1,443,079	63,513	77,446	169,687	25,741	4,244	0	2,714	0	51,222	21,351	329,184	(2,374)	(2,311)	324,499	
2246	City of Merrill	93,184	4,101	5,001	10,957	4,991	411	0	175	0	18,834	4,659	21,256	2,566	(1,964)	21,858	
2247	City of Malin	128,437	5,653	6,893	15,103	5,477	2,797	0	242	0	67,088	1,998	29,298	(17,524)	555	12,329	
2248	City of Fossil	196,505	8,649	10,546	23,106	18,788	0	0	370	0	11,540	25,268	44,825	175	(8,314)	36,686	
2249	City of Phoenix	2,298,183	101,148	123,336	270,236	254,682	0	0	4,321	0	148,815	170,421	524,244	35,138	(67,846)	491,536	
2250	City of Gold Beach	1,104,292	48,602	59,264	129,850	91,943	104,231	0	2,076	0	43,084	0	251,903	(17,858)	45,161	279,206	
2251	City of Rogue River	1,673,218	73,642	89,796	196,749	45,647	29,485	0	3,146	0	114,329	17,684	381,682	(41,854)	18,522	358,350	
2252	City of Dayton	845,776	37,224	45,390	99,452	109,112	0	0	1,590	0	60,067	44,934	192,932	22,959	(18,390)	197,501	
2253	Town of Butte Falls	172,482	7,591	9,257	20,282	53,077	283	0	324	0	3,945	6,182	10,278	10,278	(2,231)	47,392	
2254	City of Shady Cove	382,037	16,814	20,503	44,923	98,721	4,958	0	718	0	8,861	42,033	87,147	32,234	(10,295)	109,086	
2255	Town of Canyon City	338,458	14,896	18,164	39,798	7,800	475	0	636	0	14,176	1,945	77,206	11,627	(1,627)	77,524	
2256	City of Jordan Valley	0	0	0	0	0	1,505	0	0	0	0	0	0	0	361	361	
2257	City of Culver	555,007	24,427	29,785	65,262	38,803	0	0	1,044	0	25,863	30,292	126,604	10,921	(10,396)	127,129	
2258	City of Adair Village	531,407	23,388	28,519	62,487	35,589	600	0	999	0	29,106	11,442	121,221	(5,033)	(4,555)	111,633	
2259	Town Of Hammond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2260	City of Riddle	596,524	26,254	32,014	70,143	27,310	2,568	0	1,122	0	105,991	12,540	136,074	(17,610)	(2,176)	116,288	
2261	City of Waldport	863,567	38,007	46,345	101,544	114,382	0	0	1,624	0	36,340	6,093	196,990	24,496	2,755	225,755	
2262	City of Dufur	339,756	14,953	18,234	39,951	32,537	426	0	639	0	5,613	27,059	77,503	6,068	(6,449)	77,122	
2263	City of La Grande	5,770,824	253,986	309,702	678,574	92,379	3,960	0	10,851	0	156,171	145,109	1,316,396	(57,489)	(36,228)	1,222,679	
2264	City of Gervais	852,694	37,529	45,761	100,266	24,095	15,577	0	1,603	0	48,601	1,656	194,510	(11,688)	9,447	192,269	
2265	City of Westfir	181,196	7,975	9,724	21,306	64,569	416	0	341	0	9,003	15,035	41,333	14,503	(4,491)	51,345	
2266	City of Irigoin	1,060,510	46,675	56,914	124,702	25,339	0	0	1,994	0	55,108	8,728	241,915	(10,448)	(1,862)	229,607	
2267	City of Independence	7,469,894	328,757	400,875	878,339	296,403	16,430	0	14,046	0	11,318	129,837	1,703,929	109,229	(22,206)	1,790,952	
2268	City of Harrisburg	1,792,951	78,912	96,222	210,828	101,510	2,430	0	3,371	0	55,801	73,729	408,994	(2,018)	(17,566)	389,410	
2269	City of Durham	227,012	9,991	12,183	26,694	21,106	0	0	427	0	13,709	15,716	51,784	7,263	(5,447)	53,600	
2270	City of Lyons	171,447	7,546	9,201	20,160	6,729	957	0	322	0	9,939	4,383	39,109	(7,360)	(1,340)	30,409	
2271	City of Columbia City	1,191,285	52,431	63,932	140,080	63,224	11,743	0	2,240	0	124,707	37,116	271,747	(38,026)	(4,595)	229,126	
2272	City of Aurora	401,492	17,671	21,547	47,210	138,722	0	0	755	0	54,045	40,790	30,527	(12,395)	(10,717)	19,510	
2273	City of Silverton	5,955,643	262,120	319,621	700,306	160,568	479,641	0	11,199	0	935,134	66,880	1,358,555	(222,752)	96,463	1,232,266	
2274	City of Gold Hill	27,100	1,193	1,454	3,187	2,028	412	0	51	0	69,278	7,327	69,278	(21,561)	(5,718)	(21,097)	
2275	City of Toledo	3,334,519	146,759	178,953	392,096	124,903	268,916	0	6,270	0	265,986	111,546	760,645	(52,030)	(3,623)	704,992	
2276	City of Newport	6,504,583	286,280	349,080	764,854	450,853	12,385	0	12,231	0	320,665	208,783	1,483,775	39,555	(60,731)	1,462,599	
2277	City Of Rajneeshpuram	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2278	City of Springfield	66,759,811	2,938,239	3,582,788	7,850,086	1,281,507	0	0	125,533	0	1,225,561	2,111,054	15,228,729	40,235	(688,394)	14,580,570	
2279	City of Keizer	14,225,199	626,081	763,421	1,672,699	600,094	19,315	0	26,749	0	327,371	532,130	3,244,942	119,522	(133,054)	3,231,410	
2280	City of Winston	2,393,985	105,364	128,478	281,502	157,017	0	0	4,502	0	96,158	160,338	546,097	(4,233)	(63,168)	478,696	
2281	City of Manzanita	1,563,567	68,816	83,912	183,855	90,710	5,381	0	2,940	0	97,595	32,728	356,669	(20,791)	(10,344)	325,534	
2282	City of Eagle Point	2,021,440	88,968	108,484	237,695	27,636	1,174	0	3,801	0	59,632	58,986	461,115	(29,427)	(21,667)	410,021	
2283	City of Maupin	635,457	27,968	34,103	74,721	47,572	0	0	1,195	0	424	60,753	144,956	26,102	(20,376)	150,682	
2284	City of Halsey	449,428	19,780	24,119	52,847	23,746	0	0	845	0	8,567	26,121	102,520	17,141	(11,226)	108,435	
2285	City of Veneta	2,201,333	96,885	118,139	258,848	36,993	6,982	0	4,139	0	5,466	37,683	502,151	1,409	(7,939)	495,621	
2286	City of Millersburg	822,174	36,186	44,123	96,677	193,694	9,846	0	1,546	0	48,042	26,360	187,548	26,277	(2,552)	211,273	
2287	City of King City	1,010,128	44,458	54,210	118,778	91,060	7,591	0	1,899	0	97,592	11,001	230,423	740	1,239	232,402	
2288	City of Tualatin	25,343,039	1,115,400	1,360,081	2,980,012	690,343	730,420	0	47,654	0	2,570,488	145,036	5,781,057	(712,575)	189,285	5,257,767	
2289	City Of St Paul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2290	City of Molalla	3,891,314	171,265	208,834	457,568	478,378	169,551	0	7,317	0	208,995	0	887,656	51,855	66,522		

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397							
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense									
		Differences between Expected and Actual Experience		Changes in Assumptions		Changes in Employer Proportion		Differences between Projected and Actual Investment Earnings		Differences between Projected and Actual Contributions and Proportionate Share of Contributions		Differences between Projected and Actual Experience		Changes in Assumptions		Changes in Employer Proportion		Differences between Projected and Actual Contributions and Proportionate Share of Contributions		Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Investment Earnings	Differences between Projected and Actual Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Changes in Assumptions	Changes in Employer Proportion	Differences between Projected and Actual 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)				
2295	City of Tigard	14,812,243	651,918	794,926	1,741,727	139,132	18,183	0	27,853	0	902,016	420,533	3,378,854	(250,576)	(106,500)	3,021,778							
2296	City of Happy Valley	8,741,916	384,750	469,151	1,027,936	648,010	1,578,808	0	16,438	0	957,654	96,632	1,994,138	104,574	366,285	2,464,997							
2297	City of Rainier	2,198,327	96,753	117,977	258,495	125,312	0	0	4,134	0	19,751	138,145	44,905	40,786	505,584								
2298	City of Lincoln City	16,214,100	713,617	870,159	1,906,567	509,980	179,918	0	30,489	0	233,871	207,623	3,698,634	(95,902)	(65,720)	3,537,012							
2299	City of Dunes City	76,753	3,378	4,119	9,025	24,480	52,316	0	144	0	10,081	165	17,508	(444)	13,543	30,007							
2300	City of Yachats	1,112,806	48,977	59,721	130,851	158,769	636	0	2,092	0	89,718	41,601	253,845	(6,987)	(13,211)	233,647							
2301	City of Moro	162,214	7,139	8,705	19,074	19,170	0	0	305	0	15,089	14,884	37,003	(538)	(6,037)	30,428							
2302	City of Mt. Vernon	316,706	13,939	16,997	37,241	41,733	587	0	596	0	25,227	10,197	72,245	3,545	(3,659)	72,131							
2303	City of Woodburn	16,979,948	747,323	911,260	1,996,621	407,974	2,795,568	0	31,929	0	2,408,184	90,046	3,873,334	(814,638)	622,688	3,681,384							
2304	City of Gladstone	7,916,431	348,419	424,850	930,869	760,033	47,784	0	14,886	0	754,625	175,076	1,805,835	49,646	(38,412)	1,817,069							
2305	City of Elkton	86,253	3,796	4,629	10,142	5,268	2,311	0	162	0	8,057	23	19,675	(5,539)	938	15,074							
2306	City of Imbler	46,058	2,027	2,472	5,416	17,627	633	0	87	0	0	2,913	10,506	5,025	(275)	15,256							
2307	City of Yoncalla	296,413	13,046	15,908	34,854	19,200	7,035	0	557	0	99,700	6,291	67,615	(19,258)	244	48,601							
2308	City of North Powder	131,862	5,804	7,077	15,505	10,741	175	0	248	0	25,833	10,628	30,079	(3,980)	(2,900)	23,819							
2309	City of Gearhart	983,371	43,280	52,774	115,632	93,478	35,110	0	1,849	0	195,382	22,126	224,319	(22,544)	5,020	206,795							
2501	Port of The Dalles	277,354	12,207	14,885	32,613	16,483	0	0	522	0	46,200	30,635	63,268	2,650	(12,603)	53,315							
2507	Port of Astoria	2,050,327	90,239	110,035	241,092	58,571	0	0	3,855	0	65,048	9,641	467,705	(23,369)	22,290	466,626							
2508	Multnomah Drainage	4,210,126	185,296	225,944	495,056	255,341	44,744	0	7,917	0	135,909	21,443	960,351	93,886	27,049	1,081,316							
2510	Horsefly Irrigation District	237,998	10,475	12,773	27,995	96,524	13,518	0	448	0	29,682	0	54,290	18,024	6,701	73,015							
2511	Grants Pass Irrigation District	928,343	40,858	49,821	109,161	19,685	8,073	0	1,746	0	208,572	18,291	211,766	(51,109)	156,725	1,081,316							
2512	Port of Portland	117,823,511	5,185,660	6,323,215	13,854,514	914,432	26,137,143	0	221,552	0	14,840,038	2,268,457	26,876,983	(2,899,413)	4,894,172	28,871,742							
2513	Port of Coos Bay	4,510,281	198,507	242,053	530,350	469,047	31,190	0	8,481	0	201,196	178,183	1,028,850	89,808	(31,682)	1,086,976							
2515	Klamath County Fire District 1	21,137,957	930,326	1,134,407	2,485,549	532,226	14,307	0	39,747	0	581,061	894,568	4,821,826	(173,487)	(266,248)	4,382,091							
2518	Clackamas County Housing Authority	5,203,262	229,006	279,243	611,836	166,935	131,905	0	9,784	0	266,341	0	1,186,928	(95,345)	50,035	1,141,618							
2519	Home Forward	31,862,281	1,402,326	1,709,948	3,746,590	454,653	0	0	59,913	0	619,074	835,926	7,268,176	(169,608)	(297,262)	6,801,306							
2521	League of Oregon Cities	5,155,805	226,918	276,696	606,256	1,119,145	44,019	0	9,695	0	2,184,407	200,043	1,176,102	(616,863)	(252,519)	536,720							
2522	Lane Council of Governments	27,546,414	1,212,375	1,478,329	3,239,100	718,121	128,461	0	51,798	0	154,497	1,214,554	6,283,674	234,896	(204,802)	6,313,768							
2526	Clatskanie PUD	5,855,578	257,716	314,250	688,540	363,580	1,831,210	0	11,011	0	1,875,185	101,160	1,335,729	(395,702)	455,309	1,395,336							
2527	Deschutes Valley Water District	2,978,821	131,104	159,864	350,271	9,895	1,570,662	0	5,601	0	726,473	0	679,505	(280,252)	476,922	876,175							
2528	Columbia River Fire & Rescue	10,235,935	450,505	549,330	1,203,613	496,231	20,542	0	19,247	0	571,759	315,903	2,334,942	(25,152)	(82,652)	2,227,138							
2529	East Fork Irrigation District	393,891	17,336	21,139	46,316	114,378	7,626	0	741	0	58,525	12,696	89,851	10,193	1,455	101,499							
2530	River Road Water District	602,471	26,510	32,333	70,843	15,710	0	0	1,133	0	81,845	113,935	137,431	(32,370)	(48,031)	57,030							
2531	Oregon School Boards Association	8,525,695	375,234	457,547	1,002,511	632,724	131,315	0	16,032	0	170,716	73,671	1,944,815	44,148	49,422	2,038,385							
2533	Owyhee Irrigation District	3,253,829	143,208	174,623	382,608	61,047	118,740	0	6,118	0	236,328	1,937	742,238	(163,855)	66,076	644,459							
2535	Athena Cemetery Maintenance District 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2536	Valley View Cemetery	0	0	0	0	0	184	0	0	0	0	0	0	0	257	0	257	0					
2538	Clackamas Vector Control	690,465	30,389	37,055	81,190	76,310	6,938	0	1,298	0	106,316	33,249	157,504	(16,408)	(2,965)	138,131							
2540	West Extension Irrigation District	625,087	27,511	33,546	73,502	41,566	306	0	1,175	0	48,338	26,665	142,590	(5,100)	(10,536)	126,954							
2541	Jackson County Vector Control District	499,200	21,971	26,791	58,699	93,468	1,231	0	939	0	25,689	14,893	113,874	5,586	(4,212)	115,248							
2542	Rainbow Water District	1,432,886	63,064	76,898	168,489	51,925	20,032	0	2,694	0	7,368	7,475	326,859	337	9,231	336,427							
2545	Council of Governments	16,511,363	726,700	886,113	1,941,522	448,907	3,617	0	31,048	0	554,408	316,629	3,766,444	(125,514)	(91,474)	3,549,456							
2547	Metzger Water District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
2549	Rogue River Fire District	2,648,026	116,545	142,111	311,373	195,712	22,743	0	4,979	0	49,315	34,492	604,047	31,332	6,969	642,348							
2550	Nyssa Road Assessment District 2	458,606	20,180	24,607	53,914	19,661	42,952	0	862	0	86,148	5,003	104,591	(48,790)	25,702	81,503							
2551	Sandy Fire Department	3,422,374	150,626	183,668	402,427	365,401	25,347	0	6,435	0	6,146	17,472	780,685	85,766	14,402	890,853							
2552	Winston-Dillard Fire District	2,077,092	91,417	111,471	244,239	20,083	81,521	0	3,906	0	297,885	0	473,810	(129,435)	53,921	398,296							
2553	Tangent Rural Fire Protection District	470,869	20,724	25,270	55,368	3,529	28,695	0	885	0	21,478	0	107,411	(9,235)	12,603	110,779							
2555	Monroe Fire Department	209,712	9,230	11,255	24,659	19,157	6,581	0	394	0	9,967	2,015	47,838	5,430	1,411	54,679							
2556	Jackson County Fire District 5	9,842,400	433,185	528,210	1,157,338	390,483	0	0	18,507	0	397,735	426,677	2,245,172	11,839	(142,091)	2,114,920							
2557	Estacada Fire Department	2,374,495	104,507	127,432	279,210	386,203	0	0	4,465	0	343,400	284,156	541,651	92,246	(104,948)	528,949							
2559	Keizer Fire Department	7,529,894	331,406	404,106	885,418	658,425	46,729	0	14,159	0	504,409	207,371	1,717,661	73,762	(34,345)	1,757,078							
2561	Jefferson Rural Fire Protection District	966,351	42,531	51,861	113,630	136,905	4,919	0	1,817	0	7,353	51,385	220,436	29,567	(12,601)	237,402							
2562	WyEast Fire District	108,999	4,797	5,850	12,817	3,070	45,709	0	205	0	12,208	0	24,864	(18,824)	17,587	23,627							
2563	Central Oregon Irrigation District	3,814,678	167,892	204,722	448,557	34,405	68,195	0	7,173	0	333,576	65,251	870,175	(80,445)	12,734	802,464							
2564	Illinois Valley Fire District	1,361,698	59,931	73,078	160,118	258,911	10,479	0	2,561	0	23,037	66,270	73,496	(22,587)	31,529	602,569							
2567	Charleston Rural Fire Protection District	286,289	12,600	15,364	33,664	108,641	13,917	0	538	0	109,366	14,768	65,306	(17,509)	2,946	50,743							
2568	Molalla Rural Fire Protection District 73	3,832,735	168,687	205,691	450,680	300,226	152,272	0	7,207	0	33,582	0	874,294	130,293	76,405	1,080,992							
2569	Central Oregon Intergovernmental Council	5,428,081	238,901	291,308	638,272	439,068	52,411	0	10,207	0	573,967	217,218	1,238,212	(173,693)	7,981	1,072,500							
2570	Port of St Helens	872,078	38,382	46,802	102,545	190,817	61,417	0	1,640	0	73,058	1,632	198,932	14,031	27,224	240,187							
2571	Crystal Springs Water District	1,121,585	49,363	60,192	131,884	115,058	4,488	0	2,109	0	0	7,503	255,847	44,296	360	300,503							
2572	Local Government Personnel Institute	0	0	0	0	100,430	6,749	0	0	0	507,073	32,448	0	(142,909)	(5,514)	(148,423)							
2575	Jefferson County Rural Fire Protection District 1	751,355	33,069	40,323	88,350	17,083	3,432	0	1,413	0	124,975	22,202	171,393	(25,107)	(4,696)	141,590							
2576	Depoe Bay Rural Fire Protection District	2,333,286	102,693	125,220	274,364	317,693	9,899	0	4,387	0	229,318	33,871	85,400	(4,428)	613,225	1,280,880							
2579	La Pine Rural Fire Protection District																						

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)			
				Changes in Assumptions	Investment Earnings			Changes in Assumptions	Investment Earnings								
2590	Redmond Fire & Rescue	11,477,527	505,150	615,963	1,349,608	453,184	100,378	21,582	0	637,166	11,939	2,618,164	(96,818)	51,090	2,572,436		
2592	Medford Irrigation District	890,944	39,212	47,814	104,763	130,278	5,435	1,675	0	90,215	23,602	203,235	(12,562)	(6,310)	184,362		
2594	Metro	139,558,908	6,142,280	7,489,685	16,410,314	4,489,872	0	262,423	0	31,835,093	5,254,431	1,815,872	(1,760,281)	31,890,684			
2595	Canby Fire District	4,877,194	214,656	261,744	573,495	503,415	100,627	9,171	0	947,527	35,636	1,112,548	(161,886)	44,092	994,754		
2596	Bend Parks & Recreation	11,304,339	497,528	606,668	1,329,243	375,023	1,779,824	21,256	0	714,318	0	2,578,658	(58,370)	476,416	2,996,704		
2597	Mapleton Water District	48,817	2,149	2,620	5,740	779	12,669	92	0	17,672	0	11,136	(5,405)	5,164	10,895		
2598	Marion County Housing Authority	423,080	18,621	22,705	49,749	289,718	0	796	0	154,139	53,070	96,510	39,084	(16,726)	118,868		
2599	South Suburban Sanitary District	1,916,602	84,354	102,858	225,368	89,875	1,078	3,604	0	56,803	29,085	437,200	(8,332)	(7,866)	421,002		
2600	Winston-Dillard Water District	819,880	36,085	44,000	96,407	19,304	4,827	1,542	0	145,596	187,025	187,025	(35,747)	(2,897)	148,381		
2601	Baker Valley Irrigation District	0	0	0	0	2,499	168	0	0	9,634	700	0	(2,957)	52	(2,905)		
2602	Aumsville Rural Fire Protection District	584,150	25,710	31,349	68,688	137,038	4,494	1,098	0	76,643	31,973	133,252	(8,153)	(8,153)	130,706		
2603	Corbett Water District	544,425	23,961	29,218	64,017	72,357	1,318	1,024	0	87,225	32,994	124,190	(5,954)	(8,933)	109,303		
2604	Netarts-Oceanside Sanitary District	767,443	33,777	41,186	90,241	113,841	0	1,443	0	25,594	36,527	175,063	21,375	(13,832)	182,606		
2605	Scio Fire District	141,767	6,239	7,608	16,670	86,630	12,089	267	0	85,880	15,075	32,339	7,061	(1,670)	37,730		
2606	West Valley Housing Authority	1,754,738	77,230	94,171	206,334	89,421	3,748	3,300	0	149,891	47,213	400,277	(61,343)	(11,368)	327,566		
2607	Hoodland Fire District 74	2,970,271	130,728	159,405	349,265	341,910	47,757	5,585	0	289,359	12,610	677,555	1,913	27,654	707,122		
2608	Gaston Rural Fire Protection District	207,742	9,143	11,149	24,428	674	10,178	391	0	24,428	0	47,388	(9,780)	4,450	42,058		
2610	Turner Fire District	1,051,523	48,280	56,432	123,645	86,845	0	1,977	0	39,271	88,207	239,865	36,483	(25,699)	250,649		
2612	Community Services Consortium	9,022,658	397,102	484,212	1,060,936	113,630	13,625	16,966	0	152,124	190,265	2,058,156	(135,882)	(57,848)	1,864,428		
2613	Polk Soil & Water Conservation District	247,831	10,908	13,300	29,142	10,649	4,807	466	0	28,190	1,097	56,533	(9,522)	2,020	49,031		
2614	Mountain Valley Mental Health Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2615	Humanities Council	94,522	4,160	5,073	11,115	0	0	178	0	27,381	18,802	21,562	(13,686)	(9,414)	(1,538)		
2616	Alcohol Safety Action Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2617	Clean Water Services	50,629,112	2,228,293	2,717,104	5,953,326	1,431,151	9,935,298	95,202	0	3,975,004	711,416	11,549,119	(708,931)	2,425,969	13,266,157		
2618	Estacada Cemetery District	0	0	0	0	0	49	0	0	0	0	0	0	82	82	0	
2619	Comprehensive Options For Drug Abusers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2620	Jackson County Fire District 4	1,386,934	61,042	74,432	163,085	189,733	23,137	2,608	0	227,481	25,747	316,377	13,052	10,572	340,001		
2623	Evans Valley Fire District 6	173,933	7,655	9,334	20,452	86,667	5,075	327	0	2,807	39,676	12,175	(3,977)	59,985	59,985		
2624	Klamath Vector Control	228,585	10,061	12,267	26,879	29,331	1,445	430	0	5,715	3,476	52,143	(10,053)	(62,749)	41,461		
2625	Port of Newport	1,571,763	69,177	84,352	184,819	416,738	0	2,956	0	124,987	103,348	358,538	82,387	(42,748)	398,177		
2626	Tillamook Peoples Utility District	19,381,019	852,999	1,040,118	2,278,956	640,732	80,412	36,444	0	500,779	333,277	4,421,047	(150,951)	(52,296)	4,217,800		
2628	McKenzie Fire And Rescue	1,303,078	57,351	69,932	153,225	158,672	1,716	2,450	0	59,880	297,248	63,740	(19,844)	316,010			
2629	Metropolitan Wastewater Management Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2630	Sheridan Fire District	648,313	28,534	34,793	76,233	33,168	76,160	1,219	0	163,804	11,940	147,888	(35,461)	14,092	126,519		
2631	Arch Cape Water-Sanitary District	245,880	10,822	13,196	28,912	7,045	398	462	0	12,338	8,863	56,088	(5,498)	(2,836)	47,754		
2632	Umpqua Regional Council of Governments	168,658	7,423	9,051	19,832	30,355	0	317	0	11,871	27,635	38,473	7,275	(9,572)	36,176		
2633	Port of Cascade Locks	1,263,848	55,625	67,827	148,612	235,319	0	2,377	0	77,195	108,317	288,299	59,330	(39,758)	307,871		
2637	Northeast Oregon Housing Authority	1,770,293	77,914	95,006	208,164	25,068	0	3,329	0	12,160	159,092	403,826	(12,488)	(62,658)	328,680		
2638	North Douglas County Fire and EMS	1,222,543	53,807	65,610	143,755	355,553	5,083	2,299	0	41,507	60,810	278,877	72,908	(14,655)	377,130		
2641	Suburban East Salem Water District	806,590	35,500	43,287	94,845	92,687	8,829	1,517	0	69,338	12,865	183,993	(10,497)	541	174,037		
2642	Dexter Rural Fire Protection District	240,544	10,587	12,909	28,285	78,775	3,696	452	0	7,143	2,388	54,871	11,806	1,346	68,023		
2643	Sweet Home Cemetery	148,976	6,557	7,995	17,518	0	17,134	280	0	7,004	0	33,983	(8,377)	8,473	34,079		
2644	Lakeside Water District	181,030	7,994	9,748	21,357	0	21,987	342	0	33,518	41,432	13,745	(13,745)	8,946	36,633		
2645	Chiloquin Agency Lake Rural Fire Protection District	424,863	18,699	22,801	49,958	143,396	23,137	799	0	25,926	10,679	96,916	23,672	5,912	126,400		
2646	Keno Rural Fire Protection District	1,014,295	44,641	54,434	119,268	1,240	1,240	1,907	0	94,109	140,930	231,373	72,784	(34,187)	269,970		
2647	Crooked River Ranch Rural Fire Protection District	1,070,197	47,102	57,434	125,841	111,683	3,433	2,012	0	111,455	39,692	244,125	128	(11,621)	232,632		
2648	Black Butte Ranch Rural Fire Protection District	1,790,100	78,786	96,069	210,493	168,000	134,376	3,366	0	301,687	92,967	408,344	(22,396)	(12,330)	373,618		
2649	Colton Fire Department	68,146	2,999	3,657	8,013	8,943	11,533	128	0	45,048	0	15,545	(16,914)	3,911	2,542		
2651	Imbler Rural Fire Protection District	60,586	2,667	3,251	7,124	2,281	120	114	0	5,774	874	13,820	(2,406)	(133)	11,281		
2652	The Oregon Consortium	0	0	0	0	159	0	0	0	135,387	6,048	0	(73,194)	1,894	(71,300)		
2653	Umatilla Fire Department	555,435	24,446	29,808	65,312	193,401	7,708	1,044	0	49,837	24,937	126,701	22,847	(4,454)	145,094		
2654	Spring Valley Rural Fire Protection District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2655	North Bay Rural Fire Protection District	118,268	5,205	6,347	13,907	11,426	0	222	0	20,281	21,965	26,978	(5,355)	(9,004)	12,619		
2657	Mid-Willamette Valley Senior Service Agency	29,502,259	1,298,456	1,583,293	3,469,082	1,592,997	0	55,475	0	983,855	6,729,826	817,943	(310,398)	7,237,371			
2658	Salem Metropolitan Communication Agency	572,136	25,181	30,705	67,276	51,086	0	1,076	0	14,862	16,114	130,511	(35,039)	11,586	117,586		
2659	Silverton Fire District	795,477	35,011	42,691	93,538	58,850	43,078	1,496	0	201,072	181,458	181,458	(51,336)	14,977	145,099		
2660	Tualatin Valley Fire & Rescue	154,100,784	6,782,299	8,270,102	18,120,250	8,889,991	1,001,426	289,767	0	6,335,732	2,172,851	35,152,273	1,549,634	43,771	36,745,678		
2661	Lincoln County 911	0	0	0	0	0	0	0	0	0	0	0	0	64	64	0	
2662	East Central Oregon Association of Counties	125,400	5,519	6,730	14,745	30,273	0	236	0	10,716	19,871	28,605	7,031	(6,510)	29,126		
2663	Metropolitan Area Communications Commission	1,795,065	79,005	96,335	211,076	144,946	1,950	3,375	0	245,104	64,552	409,476	(76,257)	(23,770)	309,449		
2664	Applegate Valley Rural Fire Protection District 9	1,787,530	78,673	95,931	210,190	211,657	1,865	3,361	0	1,332	110,719	407,757	72,049	(25,487)	454,319		
2665	N NE Community Mental Health Center	351,250	15,459	18,851	41,302	49,826	0	660	0	30,411	59,651	80,125	4,733	(21,976)	62,882		
2666	Central City Concern	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2667	Mental Health Services West Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2668	Southeast Mental Health Network Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2669	Roseburg Urban Sanitary Authority	1,774,811	78,113	95,248	208,695	0	5,267	3,337	0	172,450	15,379	404,856	(68,778)	(3,802)	332,276		
2670	Mt Hood Community Mental Health Ctr	456,843	20,107	24,517	53,719	24,868	0	859	0	55,706	84,105	104,212	(17,406)	(34,447)	52,359		
2671	Columbia 911 Communications District	2,956,314	130,114	158,866	347,624	89,572	0	5,559	0	97,770	45,939	674,371	(48,015)	(8,852)	619,504		
2672	Rockwood Water PUD	3,612,174	159,979	193,854	424,745	135,972	4,800	6,792	0	79,292	39,555	823,981	(32,831)	(13,114)	777,936		
2673	Port Orford Library	154,006	6,778	8,265	18,109	54,298	1,361	290	0	5,308	9,962	35,131	15,400	(2,181)	48,350		
2674	Nestucca Rural Fire District	807,814	35,554	43,353	94,988	85,672	0	1,519	0	0	17,788	184,272	24,849				

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397		
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense				
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
				Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion					
2675	Salmon Harbor-Douglas County	690,422	30,387	37,053	81,185	65,656	9,553	1,298	0	4,705	609	157,494	20,924	4,000		182,418		
2676	Woodburn Fire District	3,831,683	168,640	205,634	450,556	137,360	200,177	7,205	0	394,889	0	874,054	(85,301)	97,810		886,563		
2677	Portland Private Industry Council Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2678	Central Oregon Regional Housing Authority	1,314,950	57,874	70,569	154,621	98,367	26,346	2,473	0	58,092	3,419	299,956	39,935	15,424		355,315		
2679	Columbia River Public Utility District	7,814,753	343,944	419,393	918,913	536,729	1,510,887	14,695	0	1,294,227	148,949	1,782,641	(166,248)	336,420		1,952,813		
2681	Cloverdale Rural Fire Protection District	397,101	17,477	21,311	46,694	21,668	6,669	747	0	50,645	1,368	90,584	(5,974)	5,053		89,663		
2684	Parkdale Fire District	354,712	15,612	19,036	41,709	7,734	19,106	667	0	19,034	0	80,914	(4,040)	12,979		89,853		
2685	Oregon Community College Association	475,878	20,944	25,539	55,957	63,147	14,996	895	0	29,194	1,390	108,553	27,976	4,344		140,873		
2686	Weston Cemetery	26,666	1,174	1,431	3,136	0	0	50	0	6,220	4,106	6,083	(3,717)	(1,570)		796		
2687	Columbia Drainage Vector Control District	496,664	21,859	26,654	58,401	97,628	37,450	934	0	7,488	0	113,295	10,629	17,888		141,812		
2688	Polk County Fire District 1	2,852,865	125,561	153,104	335,460	122,182	77,578	5,364	0	71,706	0	650,773	(8,184)	39,825		682,414		
2689	Redmond Area Park & Recreation District	866,286	38,127	46,491	101,864	90,151	33,245	1,629	0	1,639	0	197,610	19,915	17,569		235,094		
2692	Siuslaw Public Library	757,762	33,351	40,667	89,103	33,260	2,450	1,425	0	93,757	13,776	172,855	(14,082)	(2,748)		156,025		
2693	City-County Insurance Services	6,760,448	297,541	362,812	794,941	1,879,561	790,272	12,712	0	998,015	0	1,542,141	442,882	318,881		2,303,904		
2694	Philomath Fire Department	1,427,744	62,838	76,623	167,884	276,634	10,066	2,685	0	76,191	56,997	325,686	35,612	(11,525)		349,773		
2695	Washington County Consolidated Communications Agency	16,384,820	721,130	879,322	1,926,642	40,504	95,083	30,810	0	329,409	243,104	3,737,578	(244,723)	(2,368)		3,490,487		
2696	Stayton Fire District	1,292,207	56,873	69,349	151,947	36,672	21,861	2,430	0	54,049	9,071	294,768	(28,486)	9,067		275,349		
2697	Oregon Museum Park	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2698	Halsey Shedd Rural Fire Protection District	453,367	19,954	24,331	53,310	122,122	1,085	852	0	12,917	38,883	103,418	34,894	(9,246)		129,066		
2699	Chetco Library Board	478,983	21,081	25,706	56,322	4,745	22,956	901	0	52,447	2,974	109,262	(18,154)	5,877		96,985		
2700	Lowell Rural Fire Protection District	272,588	11,997	14,629	32,053	101,174	1,434	513	0	17,175	14,770	62,181	27,623	(3,955)		85,849		
2701	Sisters-Camp Sherman Rural Fire Protection District	3,197,492	140,728	171,599	375,983	337,974	1,209,558	6,012	0	974,853	46,881	729,387	(100,610)	273,773		902,550		
2702	Banks Fire District 13	769,499	33,867	41,297	90,483	167,701	34,785	1,447	0	38,903	7,705	175,532	33,418	12,997		221,947		
2703	Westport Sewer District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2704	Clatsop County 4-H District	0	0	0	0	0	0	0	0	0	0	0	(3,996)	19		(3,977)		
2705	Lebanon Fire District	9,813,560	431,915	526,663	1,153,947	696,207	133,997	18,453	0	148,614	113,092	2,238,593	59,273	48,730		2,346,596		
2707	Clatskanie Library	182,016	8,011	9,768	21,403	9,669	4,240	342	0	35,026	2,209	41,520	(7,146)	1,700		36,074		
2708	Milton-Freewater Cemetery District 3	11,289	497	606	1,327	2,497	0	21	0	16,163	3,674	12,308	(12,308)	(2,389)		(12,122)		
2709	Scappoose Public Library	246,315	10,841	13,219	28,963	71,671	53	463	0	54,041	16,144	56,187	1,707	(6,046)		51,848		
2710	Klamath County Emergency Communications District	1,750,816	77,057	93,961	205,873	141,277	15,679	3,292	0	44,893	5,459	399,383	690	6,904		406,977		
2712	Jefferson County EMS	1,480,716	65,169	79,465	174,113	146,437	9,310	2,784	0	16,338	37,763	337,769	56,650	(703)		393,716		
2713	Port of Tillamook Bay	1,748,987	76,977	93,863	205,658	29,619	142	3,289	0	61,631	85,132	398,965	1,547	(26,267)		374,245		
2714	Winchester Bay Sanitary District	218,996	9,638	11,753	25,751	11,165	11,057	412	0	11,068	0	49,956	(5,133)	6,589		51,412		
2715	Jackson County Fire District 3	15,793,224	695,093	847,572	1,857,078	586,486	11,627	29,697	0	931,685	366,630	3,602,627	(109,736)	(121,807)		3,371,084		
2716	Neskowin Water District	468,292	20,611	25,132	55,065	42,487	1,445	881	0	34,109	14,744	106,823	(5,111)	(4,010)		97,702		
2717	Ice Fountain Water District	450,172	19,813	24,159	52,934	14,108	30,319	846	0	8,193	0	102,690	5,715	12,283		120,688		
2718	Curry Library	137,365	6,046	7,372	16,152	25,830	8,030	258	0	35,129	17,341	31,335	7,514	467		39,316		
2719	Human Solutions, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2720	Tri-Met	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2721	Klamath Housing Authority	1,324,737	58,304	71,094	155,772	181,501	3,952	2,491	0	16,894	39,056	302,189	14,995	(9,101)		308,083		
2722	Tillamook 9-1-1	802,524	35,321	43,069	94,366	139,503	73	1,509	0	8,186	36,074	183,066	64,349	(7,530)		239,885		
2723	Oregon Coastal Zone Management Association	17,086	752	917	2,009	17,152	0	32	0	26,430	4,369	3,897	(367)	(1,835)		1,636		
2724	Nehalem Bay Wastewater Agency	551,267	24,262	29,585	64,822	18,499	0	1,037	0	18,070	22,344	125,751	6,491	(6,893)		125,549		
2725	West Valley Fire District	999,791	44,003	53,656	117,562	4,955	3,045	1,880	0	119,805	56,204	228,064	(25,259)	(14,377)		187,928		
2726	Yamhill Communications Agency	1,927,551	84,836	103,446	226,655	52,353	12,651	3,625	0	243,538	44,277	439,898	(96,532)	(7,420)		335,746		
2728	Baker County Library District	1,259,188	55,420	67,577	148,064	74,948	5,707	2,368	0	76,748	34,487	287,236	(2,272)	(4,381)		280,583		
2729	Douglas County Fire District 2	22,965,781	1,010,772	1,232,501	2,700,477	1,256,844	43,184	43,184	0	2,219,403	1,198,364	5,238,775	(504,323)	(415,077)		4,319,375		
2731	Canby Utility Board	4,190,578	184,436	224,895	492,758	65,228	24,867	7,880	0	72,748	20,053	955,922	(80,347)	852		876,427		
2732	Umatilla County Special Library District	269,958	11,881	14,488	31,744	108,409	4,728	508	0	84,148	23,877	61,581	(5,751)	61,338		61,338		
2733	Wiard Memorial Park District	330,193	14,532	17,720	38,826	54,206	0	621	0	63,508	58,125	75,321	(11,426)	(23,025)		40,870		
2734	Seal Rock Water District	1,100,010	48,414	59,034	129,347	24,549	0	2,068	0	19,748	33,907	250,926	(13,242)	245,937		245,937		
2736	Wasco 9-1-1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2737	Portland Energy Conservation Inc	126,449	5,565	6,786	14,869	3,301	0	238	0	11,190	23,232	28,845	(1,057)	(9,350)		18,438		
2739	Scappoose Rural Fire Protection District	5,353,735	235,629	287,318	629,530	457,047	66,497	10,067	0	246,380	53,539	1,221,252	42,923	30,312		1,294,487		
2740	Neskowin Regional Sanitary Authority	100,233	4,411	5,379	11,786	15,162	14,627	188	0	9,326	0	22,864	(2,383)	6,848		27,329		
2741	Port of Garibaldi	632,456	27,836	33,942	74,369	107,373	2,192	1,189	0	227,410	65,546	144,271	(16,484)	(16,855)		110,932		
2742	Amity Fire District	228,369	10,051	12,256	26,853	11,382	4,145	429	0	14,982	13,476	52,094	(8,586)	(854)		47,654		
2743	Douglas Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	(9)	2,936		2,927		
2745	Clackamas County Fire District	79,512,674	3,499,520	4,267,194	9,349,657	3,051,960	628,758	149,514	0	2,163,045	1,005,352	18,137,813	330,272	159,486		18,627,571		
2746	Marion-Salem Data Center	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2747	Salem Housing Authority	5,833,761	256,756	313,080	685,975	346,569	19,081	10,970	0	368,624	178,312	1,330,752	(11,424)	(31,118)		1,288,210		
2749	Black Butte Ranch Police	856,461	37,695	45,964	100,709	29,014	2,302	1,610	0	82,604	22,089	195,369	(26,268)	(6,910)		162,191		
2750	Eastern Oregon Human Services Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2752	Mist-Birkenfeld Rural Fire Protection District	618,849	27,237	33,212	72,769	182,474	0	1,164	0	0	43,619	141,167	55,948	(12,532)		184,583		
2753	Linn-Benton Housing Authority	2,213,565	97,424	118,795	260,286	182,580	30,552	4,162	0	97,150	0	504,941	(35,912)	487,233		487,233		
2754	Western Lane Ambulance District	3,611,786	158,962	193,833	424,699	197,102	0	6,792	0	50,447	65,382	823,893	(3,212)	899,676		899,676		
2756	Sandy Area Sch Trans Agency	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2757	City of Stayton	1,966,549	86,552	105,539	231,241	77,920	189,407	3,698	0	557,368	24,823	448,594	(119,061)	43,595		373,128		
2758	Mohawk Valley Rural Fire District	624,825	27,500	33,532	73,471	207,073												

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)			
				Changes in Assumptions	Investment Earnings			Changes in Assumptions	Investment Earnings								
2763	Junction City Fire Department	544,246	23,953	29,208	63,996	133,237	18,078	1,023	0	272,731	16,312	124,149	(30,852)	4,184	97,481		
2765	Green Sanitary	665,168	29,275	35,697	78,215	2,801	9,637	1,251	0	29,579	0	151,733	(11,170)	5,041	145,604		
2766	Southwest Lincoln County Water District	615,214	27,077	33,017	72,341	28,753	3,439	1,157	0	51,988	5,215	140,338	(6,785)	1,369	134,922		
2767	Springfield Utility Board	0	0	0	0	1,366	267	0	0	60,827	7,215	0	(14,003)	(2,126)	(16,129)		
2768	Lake County Library District	312,817	13,768	16,788	36,783	8,132	3,704	588	0	8,406	6,669	71,357	(4,567)	1,001	67,791		
2771	Harbor Water PUD	407,788	17,948	21,885	47,951	104,418	18,894	767	0	22,757	15,565	93,022	19,896	6,874	119,792		
2772	Umatilla County Soil & Water District	424,005	18,661	22,755	49,858	181,729	1,104	797	0	23,183	29,254	96,721	30,562	(8,561)	118,722		
2773	Housing Authority of Jackson County	6,939,686	305,430	372,431	816,017	127,565	80,649	13,049	0	72,921	18,031	1,583,027	(31,730)	45,742	1,597,039		
2774	Oregon Trail Library District	473,549	20,842	25,414	55,683	1,287	71,451	890	0	4,752	15,724	108,022	17,660	(4,084)	121,598		
2776	Rainier Cemetery District	58,633	2,581	3,147	6,894	9,394	61	110	0	1,182	7,905	13,375	(102)	(2,522)	10,751		
2777	City of Newberg	12,860,909	566,036	690,204	1,512,276	1,277,610	100,352	24,183	0	1,531,548	303,789	2,933,731	(459,110)	(61,608)	2,413,013		
2778	Mulino Water District 23	145,645	6,410	7,816	17,126	3,474	1,792	274	0	10,664	1,732	33,223	(2,891)	515	30,847		
2779	Brownsville Rural Fire Protection District	230,883	10,162	12,391	27,149	24,112	0	434	0	51,672	9,611	52,667	1,822	(2,969)	51,520		
2780	Nehalem Bay Health District	0	0	0	0	1,711	6,170	0	0	26,214	1,008	0	(8,924)	981	(7,943)		
2781	North Bend Coos-Curry Housing Authority	1,226,095	53,963	65,801	144,173	179,488	159,336	2,306	0	120,937	0	279,687	(6,054)	66,647	340,280		
2782	Millington Rural Fire Protection District	307,246	13,523	16,489	36,128	156,599	3,290	578	0	4,107	27,912	70,086	36,941	(4,232)	102,795		
2783	Tillamook Fire District	512,369	22,550	27,497	60,248	63,401	20,286	963	0	19,657	10,493	116,878	4,728	8,320	129,926		
2784	Eisenschmidt Pool	510,749	22,479	27,410	60,057	47,549	2,348	960	0	16,017	10,613	116,508	2,379	(2,404)	116,433		
2785	Fern Ridge Community Library	188,098	8,279	10,095	22,118	55,710	2,116	354	0	7,508	11,394	42,908	13,244	(158)	55,994		
2786	Seal Rock Rural Fire Protection District	428,128	18,843	22,976	50,342	181,677	846	805	0	12,507	18,978	97,661	(5,068)	39,307	131,900		
2788	Port of Hood River	2,019,973	88,903	108,406	237,523	145,711	112,980	3,798	0	7,902	0	460,781	29,895	51,077	541,753		
2789	Farmers Irrigation District	884,290	38,919	47,457	103,981	84,540	272	1,663	0	50,766	81,449	201,717	(8,082)	(30,097)	163,538		
2790	Silver Falls Library District	1,002,789	44,135	53,817	117,915	91,248	153,168	1,886	0	86,098	0	228,748	(8,730)	40,225	260,243		
2792	North Wasco County Parks And Recreation District	537,125	23,640	28,826	63,159	0	2,262	1,010	0	121,961	7,838	122,525	(50,038)	(2,232)	70,255		
2793	North Lincoln Fire & Rescue District 1	3,505,473	154,283	188,128	412,198	1,021,388	119,304	6,592	0	95,024	62,694	799,641	223,079	28,542	1,051,262		
2794	Siuslaw Rural Fire Protection District 1	1,962,204	86,361	105,305	230,730	305,942	258,677	3,690	0	464,523	37,041	447,603	3,751	54,314	505,668		
2796	West Side Rural Fire Protection District	99,116	4,362	5,319	11,655	48,539	28,303	186	0	26,140	0	22,609	185	12,634	35,428		
2797	Vernonia Fire	95,425	4,200	5,121	11,221	25,459	10,983	179	0	53,841	0	21,768	(3,987)	3,882	21,663		
2798	Fairview Water District	204,232	8,989	10,961	24,015	44,915	341	384	0	14,391	6,348	46,588	(8,282)	(3,158)	35,148		
2799	Sublimity Fire District	326,876	14,386	17,542	38,436	44,623	644	615	0	5,537	20,906	74,564	(6,624)	(6,123)	61,817		
2801	Coburg Rural Fire Protection District	459,501	20,224	24,660	54,031	63,239	18,020	864	0	3,304	76	104,818	14,740	6,618	126,176		
2802	Rural Road Assessment District 3	397,372	17,489	21,326	46,726	27,991	1,252	747	0	97,799	18,913	90,645	(26,197)	(5,576)	58,872		
2803	Southwestern Polk County Rural Fire Protection District	0	0	0	0	230	172	0	0	8,962	616	0	(2,558)	(109)	(2,667)		
2804	Aurora Rural Fire Protection District	844,052	37,149	45,298	99,250	258,110	8,420	1,587	0	117,475	52,113	192,539	21,143	(16,229)	197,453		
2806	Multnomah County Rural Fire Protection District 14	47,948	2,110	2,573	5,638	27,821	2,105	90	0	43,804	2,935	10,938	(7,913)	(183)	2,842		
2808	Lifeways	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2809	Juntura Road District 4	33,047	1,454	1,774	3,886	9,326	8,459	62	0	16,809	4,385	7,538	(1,837)	(227)	5,474		
2810	Sutherlin Water Control District	196,987	8,670	10,572	23,163	26,544	290	370	0	176	6,574	44,935	4,784	(1,957)	49,762		
2811	Mid-Columbia Center For Living	13,999,335	616,140	751,300	1,646,140	455,956	33,271	26,324	0	776,050	422,143	3,193,419	104,337	(80,348)	3,217,408		
2812	Workforce Development Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2814	The Job Council	0	0	0	0	1,337	0	0	0	523,025	10,195	0	(423,866)	(21,099)	(444,965)		
2816	Odell Sanitary District	605,297	26,640	32,484	71,175	31,880	1,613	1,138	0	27,413	14,210	138,076	(4,932)	(3,228)	129,916		
2817	Wickup Water District	243,449	10,715	13,065	28,626	6,205	164	458	0	5,056	6,396	55,534	(1,493)	(2,525)	51,116		
2818	Netarts Water District	224,133	9,865	12,029	26,355	7,416	9,935	421	0	42,516	0	51,128	(12,863)	3,027	41,292		
2819	Harrisburg Fire and Rescue	342,711	15,083	18,392	40,298	36,106	3,593	644	0	77,971	3,805	78,177	(15,822)	173	62,528		
2820	Central Oregon Coast Fire & Rescue District	618,847	27,237	33,212	72,768	324,184	25,677	1,164	0	206,737	64,296	141,167	(7,429)	(15,664)	118,074		
2821	Tillamook County Soil And Water Conservation District	308,837	13,593	16,574	36,315	21,409	12,694	581	0	12,618	0	70,449	9,508	8,307	88,264		
2822	Deschutes County Rural Fire Protection District 2	0	0	0	0	322	2,503	0	0	98,752	0	0	(32,379)	1,882	(30,497)		
2823	Lyons Fire District	204,863	9,016	10,994	24,089	103,339	12,796	385	0	11,196	181	46,732	15,701	3,104	65,537		
2824	Glide Fire Department	248,237	10,925	13,322	29,189	33,781	1,835	467	0	2,603	6,026	56,626	11,051	(1,068)	66,609		
2825	Northern Oregon Corrections	6,912,588	304,237	370,977	812,830	380,921	0	12,998	0	225,880	388,423	1,576,846	(5,146)	(147,220)	1,424,408		
2826	Wasco County Soil-Water Conservation District	736,046	32,395	39,501	86,549	37,648	53	1,384	0	19,361	16,821	167,901	(6,967)	(5,898)	155,036		
2828	Deschutes Public Library District	6,380,480	280,818	342,420	750,262	150,612	293,277	11,998	0	72,849	0	1,455,465	(48,083)	141,980	1,549,362		
2829	Hubbard Rural Fire Protection District	100,373	4,418	5,387	11,803	78,875	101,207	189	0	43,800	3,373	22,896	3,338	22,740	48,974		
2830	Netarts-Oceanside Rural Fire Protection District	293,224	12,905	15,736	34,479	56,014	58,009	551	0	76,057	0	66,888	(8,420)	15,960	74,428		
2831	Oregon Advanced Technology Consortium, Inc	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2832	CareOregon	1,117	49	60	131	932	0	2	0	973	203	255	57	(79)	233		
2833	Boardman Rural Fire Protection District	861,565	37,919	46,237	101,309	62,977	62,921	1,620	0	12,387	0	196,534	6,440	26,614	229,588		
2834	Crescent Rural Fire Protection District	702,649	30,925	37,709	82,622	231,677	14,357	1,321	0	72,148	22,428	160,283	9,707	(7,12)	169,278		
2835	North Clackamas County Water Commission	503,384	22,155	27,015	59,191	13,251	2,405	947	0	16,202	12,318	114,828	(11,373)	(4,804)	98,651		
2836	Regional Organized Crime Narcotics Task Force	0	0	0	0	1,129	0	0	0	0	0	0	0	263	263	0	
2837	NORCOM	2,954,333	130,026	158,550	347,391	96,143	0	5,555	0	51,397	106,169	673,919	28,226	(38,167)	663,978		
2838	High Desert Parks & Recreation District	65,686	2,891	3,525	7,724	6,290	106	124	0	3,148	2,679	14,984	133	(490)	14,627		
2839	North Morrow Vector Control District	300,456	13,224	16,125	35,330	8,411	4,880	565	0	11,505	0	68,538	(2,228)	2,618	68,928		
2840	Cannon Beach Rural Fire Protection District	405,816	17,861	21,779	47,719	49,842	21,716	763	0	30,727	347	92,571	(701)	6,000	97,870		
2841	Jefferson County Soil & Water Conservation District	140,320	6,176	7,531	16,500	9,726	12,582	264	0	56,287	0	32,009	(8,222)	6,026	29,813		
2842	Tualatin Valley Water District	15,202,557	669,096	815,873	1,787,623	232,173	8,503,298	28,587	0	4,180,929	137,880	3,467,869	(970,769)	1,924,157	4,421,277		
2843	Yachats Rural Fire Protection District	969,515	42,670	52,031	114,002	158,951	8,743	1,823	0	188,771	0	221,158	(1,418)	237,291	237,291		
2844	Crook County Rural Fire Protection District 1	5,671,513	249,615	304,372	666,896	345,250	19,787	10,665	0	177,669	20,631	1,293,741	81,625	(2,434)	1,372,932		
2845	Sunrise Water Authority	1,603,163	70,559	86,037	188,511	100,813	1,495,663	3,015	0	646,060	0	365,701	(154,994)	383,333	594,040		
2846	Jefferson County Library District	391,868	17,247	21,030	46,079	23,550	2,547	737	0	91,8							

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions		Differences between Projected and Actual Experience		Differences between Projected and Actual Investment Earnings		Differences between Projected and Actual Employer Contributions and Proportionate Share of Contributions		Amortization of Employer-Specific Differences in Contributions		Amortization of Employer-Specific Differences in Contributions	
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Changes in Assumptions	Employer Share of Collective Expense/(Income)	Employer Share of Collective Expense/(Income)	Employer Total Expense/(Income)	Employer Total Expense/(Income)	
2847	Sweet Home Fire and Ambulance District	3,300,127	145,246	177,107	388,052	298,313	14,776	0	6,205	0	197,261	72,328	752,799	33,108	(7,387)	778,520	
2848	Lane Transit District	4,098	180	220	482	876	0	0	8	0	96	665	935	366	(198)	1,103	
2849	Lebanon Aquatic District	489,642	21,550	26,278	57,575	29,256	348	0	921	0	48,397	10,876	111,693	(4,623)	(4,463)	102,607	
2850	Lake County 4-H & Extension Service	0	0	0	0	104	0	0	0	0	11,839	253	0	(8,437)	(1,237)	(9,674)	
2851	East Umatilla County Rural Fire Protection District	9,687	426	520	1,139	15,682	4,403	0	18	0	75,604	527	2,210	(17,984)	2,592	(13,182)	
2852	Ochoco Irrigation District	1,024,141	45,075	54,962	120,426	48,266	0	0	1,926	0	8,290	61,076	233,619	20,058	(20,068)	233,609	
2853	Mill City Rural Fire Protection District	104,663	4,606	5,617	12,307	4,681	1,869	0	197	0	7,368	365	23,875	(850)	528	23,509	
2854	Sunset Empire Transportation District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2855	Harney Hospital	22,536,049	991,859	1,209,439	2,649,947	707,842	0	0	42,376	0	116,396	862,947	5,140,748	316,802	(307,216)	5,150,334	
2856	Mid-Columbia Council Of Governments	41,441	1,824	2,224	4,873	5,127	0	0	78	0	1,243	6,524	9,453	(171)	(2,529)	6,753	
2857	Sunriver Service District	4,401,124	193,703	236,194	517,515	87,936	0	0	8,276	0	109,523	143,286	1,003,950	(55,468)	(41,936)	906,546	
2858	Nesika Beach-Ophir Water District	200,206	8,811	10,744	23,542	26,889	1,387	0	376	0	23,977	5,770	45,669	(1,686)	(1,260)	42,723	
2859	South Lane County Fire and Rescue	5,849,804	257,462	313,940	687,861	310,039	285,748	0	11,000	0	300,106	0	1,334,412	(77,459)	115,236	1,372,189	
2860	Coos County Airport District	1,236,695	54,300	66,370	145,419	72,122	0	0	2,325	0	192,817	57,747	282,105	(25,824)	(24,990)	231,891	
2861	Mt Angel Fire District	73,187	3,221	3,928	8,606	4,000	6,475	0	138	0	16,695	1,914	16,695	6,229	2,615	21,224	
2864	Tri-City Water and Sanitary Authority	837,876	36,877	44,966	98,523	21,087	0	0	1,576	0	56,891	35,688	191,130	(7,283)	(12,755)	171,092	
2865	Tri-County Cooperative Weed Management Area	92,311	4,063	4,954	10,855	9,300	4,553	0	174	0	21,057	9,088	1,427	(1,113)	(1,427)	21,371	
2866	Jefferson Behavioral Health	9,319	410	500	1,096	148	0	0	18	0	467	1,671	2,126	(106)	(671)	1,349	
2867	West Multnomah Soil And Water Conservation District	1,638,087	72,096	87,911	192,618	118,356	36,528	0	3,080	0	84,767	8,853	373,668	12,113	12,935	398,716	
2869	Nehalem Bay Fire & Rescue	714,877	31,463	38,365	84,060	63,645	18,334	0	1,344	0	80,856	3,488	163,072	12,495	7,692	183,258	
2870	Clackamas River Water Providers	160,470	7,063	8,612	18,869	8,593	13,980	0	302	0	3,535	0	36,605	(410)	6,285	42,480	
2872	Emergency Communications of Southern Oregon	6,881	303	369	809	337	0	0	13	0	733	1,258	3,605	(228)	(514)	828	
2873	Mosier Fire District	141,532	6,229	7,596	16,642	27,822	319	0	266	0	1,316	7,213	32,285	6,304	(1,946)	36,643	
2874	Umatilla-Morrow Radio and Data District	167,973	7,393	9,015	19,751	7,851	23,456	0	316	0	8,580	0	38,317	2,263	10,305	50,885	
2876	Oregon Municipal Electric Utilities Association	94,694	4,168	5,082	11,135	48,355	8,389	0	178	0	27,671	2,002	21,601	589	4,299	26,489	
2877	Mid-Columbia Fire And Rescue V1-801	2,527,575	111,244	135,647	297,210	120,773	145,101	0	4,753	0	510,165	0	576,571	(128,640)	70,826	518,757	
2878	Yamhill Fire Protection District	96,811	4,261	5,196	11,384	5,229	8,017	0	182	0	26,892	58	22,084	(7,382)	2,316	17,018	
2879	LaGrande Rural Fire Protection District	0	0	0	0	21,800	2,984	0	0	0	101,357	8,302	0	(10,282)	(52)	(10,334)	
2880	Oregon Health & Science University	595,310,707	26,200,873	31,948,444	70,000,805	0	3,261,714	0	1,119,407	0	43,760,375	1,334,339	135,797,651	(21,941,304)	(161,126)	113,695,221	
2881	Lake Chinook Fire and Rescue District	56,710	2,496	3,043	6,668	2,782	2,218	0	107	0	5,032	737	12,936	2,808	1,326	17,070	
2883	Lane Fire Authority	10,219,360	449,775	548,441	1,201,664	873,360	136,506	0	19,216	0	70,651	153,412	2,331,161	199,841	43,628	2,574,630	
2884	North Central Public Health District	3,441,428	151,464	184,691	404,667	441,351	31,081	0	6,471	0	88,205	66,106	785,032	236,648	10,730	1,032,410	
2885	Siletz Rural Fire Protection District	117,807	5,185	6,322	13,853	9,495	3,226	0	222	0	30,533	5,729	26,873	3,235	965	31,073	
2886	Idanha-Detroit Rural Fire Protection District	773,663	34,051	41,520	90,973	310,956	24,983	0	1,455	0	185,917	86,666	176,482	66,735	(9,035)	234,182	
2887	Umatilla County Fire District #1	8,189,071	360,418	439,482	962,928	897,939	156,852	0	15,399	0	283,475	71,521	1,868,027	231,769	61,175	2,160,971	
2888	Oak Lodge Water Services District	5,720,812	251,785	307,018	672,693	0	237,479	0	10,757	0	386,442	30,836	1,304,987	(205,855)	57,327	1,156,459	
2889	Mid-Valley Behavioral Care Network	946,454	41,655	50,793	111,291	509,754	90,588	0	1,780	0	18,960	215,898	118,548	25,872	360,318	660,318	
2890	Central Cascades Fire and EMS	0	0	0	0	0	6,118	0	0	0	0	0	0	0	1,538	1,538	
2891	Grant County Emergency Communications Agency	0	0	0	0	0	24,305	0	0	0	0	0	0	0	5,978	5,978	
2892	Lake Health District	22,561	993	1,211	2,653	12,151	5,233	0	42	0	0	0	5,146	2,826	1,378	9,350	
2893	Pleasant Hill Goshen Fire and Rescue	744,299	32,758	39,944	87,520	144,049	23,209	0	1,400	0	58,797	2,871	169,784	15,841	4,956	190,581	
2894	Greater Toledo Pool Recreation District	0	0	0	0	0	1,459	0	0	0	0	0	0	0	367	367	
2895	Western Lane Fire and EMS Authority	0	0	0	0	0	33,813	0	0	0	0	0	0	0	7,864	7,864	
2896	CareOregon Inc	0	0	0	0	0	16,304	0	0	0	0	0	0	0	3,792	3,792	
2900	Clatsop Community College	11,216,384	493,657	601,948	1,318,901	1,193,233	0	0	21,091	0	42,628	707,468	2,558,594	310,611	(241,944)	2,627,261	
2901	Blue Mountain Community College	18,551,453	816,488	995,598	2,181,410	523,183	0	0	34,884	0	868,857	836,537	4,231,813	(2,503)	(272,879)	3,956,431	
2902	Treasure Valley Community College	12,740,768	560,748	683,757	1,498,149	404,412	0	0	23,957	0	1,094,708	1,237,709	2,906,325	(131,115)	(480,920)	2,294,290	
2903	Umpqua Community College	20,551,144	904,499	1,102,915	2,416,548	659,806	0	0	38,644	0	1,097,433	1,289,338	4,687,967	(237,727)	(440,355)	4,009,885	
2904	Lane Community College	66,748,192	2,937,728	3,582,164	7,848,720	1,091,078	0	0	125,512	0	4,934,891	15,226,079	(1,444,581)	(1,775,520)	12,005,978	12,005,978	
2905	Mt Hood Community College	66,836,560	2,941,617	3,586,907	7,859,111	8,257,123	0	0	125,678	0	7,655,749	15,246,237	3,057,693	(2,730,896)	15,573,034	15,573,034	
2906	Klamath Community College	17,269,019	760,046	926,774	2,030,612	1,281,987	125,862	0	32,472	0	321,791	108,173	3,939,274	321,142	107,552	4,367,968	
2908	Clackamas Community College	57,860,837	2,546,577	3,105,208	6,803,683	3,571,396	0	0	108,800	0	3,106,658	13,198,764	1,360,402	(1,073,220)	13,485,946	13,485,946	
2910	Linn-Benton Community College	51,192,717	2,253,099	2,747,351	6,019,598	2,333,457	0	0	96,261	0	3,041,095	11,677,685	714,919	(1,026,250)	11,366,354	11,366,354	
2918	Portland Community College	117,773,805	5,183,472	6,320,548	13,848,669	18,167,730	104,494,284	0	221,459	0	51,556,595	8,204,453	26,865,645	(11,539,474)	29,601,528	44,927,699	
2919	Chemeketa Community College	81,887,387	3,604,036	4,394,637	9,628,893	2,898,485	0	0	153,979	0	789,642	2,317,482	18,679,514	(680,735)	19,226,590	19,226,590	
2922	Rogue Community College	36,247,201	1,595,315	1,945,273	4,262,200	316,566	0	0	68,158	0	949,932	1,701,574	8,268,430	(73,663)	(573,463)	7,621,304	
2995	Oregon Coast Community College	4,859,574	213,880	260,798	571,423	520,013	0	0	9,138	0	1,108,528	382,651	99,556	(126,116)	1,081,968	1,081,968	
2996	Columbia Gorge Community College	8,878,286	390,752	476,470	1,043,971	0	0	0	16,695	0	394,088	375,972	2,025,246	(225,696)	(138,093)	1,661,457	
2997	Tillamook Bay Community College	4,240,325	186,626	227,565	498,607	344,979	0	0	7,973	0	181,562	156,866	967,270	(66,838)	1,057,298	1,057,298	
2998	Southwestern Community College	18,525,894	815,363	994,226	2,178,404	402,809	0	0	34,836	0	0	1,382,824	4,225,983	212,413	(507,818)	3,930,578	
2999	Central Oregon Community College	48,937,245	2,153,831	2,626,307	5,754,384	131,172	17,957	0	92,020	0	1,617,326	11,163,184	(430,716)	(463,482)	10,268,986	10,268,986	
3003	Baker School District 5J	19,386,525	853,242	1,040,414	2,279,603	258,080	0	0	36,544	0	592,537	541,999	4,422,303	(29,778)	(219,161)	4,173,364	
3008	Huntington School District 16J	1,527,503	67,229	81,976	179,615	51,124	30,053	0	2,872	0	154,204	0	348,442	(46,957)	19,596	321,081	
3016	Burnt River High School	1,182,062	52,025	63,438	138,995	135,585	30,918	0	2,223	0	131,825	50,355	269,643	(23,448)	5,767	251,962	
3027	Pine-Eagle School District 61	3,860,191	169,895	207,164	453,908	75,904	0	0	7,259	0	102,616	0	880,557	(21,614)	40,840	899,783	
3037	Aseia School	3,305,59															

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397
		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
Employer Number	Employer Name	Employer Net Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)
3094	Damascus-Union School District 26	0	0	0	0	0	0	0	0	0	0	0	0	0	60	60
3102	Molalla Elementary School 35	0	0	0	0	0	80	0	0	0	0	0	0	0	361	361
3109	Boring School District	0	0	0	0	0	109	0	0	0	0	0	0	0	450	450
3111	Sandy Elementary School District 46	0	0	0	0	0	145	0	0	0	0	0	0	0	845	845
3116	Colton School District 53	7,966,642	350,629	427,545	936,774	100,562	187,759	0	14,980	0	847,537	0	1,817,289	(395,529)	96,082	1,517,842
3122	Oregon City School District 62	85,224,743	3,750,920	4,573,743	10,021,323	316,080	0	0	160,254	0	5,235,572	2,119,547	19,440,806	(1,126,893)	(884,555)	17,429,358
3138	Canby Elementary School District 86	0	0	0	0	0	269	0	0	0	0	0	0	0	1,126	1,126
3160	Gladstone School District 115	13,644,161	600,508	732,239	1,604,376	2,013,855	0	0	25,656	0	642,748	2,046,726	3,112,400	969,769	(723,378)	3,358,791
3174	Canby Union High School	0	0	0	0	0	18	0	0	0	0	0	0	0	135	135
3175	Sandy Union High School	0	0	0	0	0	75	0	0	0	0	0	0	0	321	321
3176	Molalla Union High School	0	0	0	0	0	0	0	0	0	0	0	0	0	139	139
3179	Clatsop County School District 1C	13,168,977	579,594	706,737	1,548,501	1,980,103	0	0	24,763	0	831,877	1,986,950	3,004,005	837,310	(727,524)	3,113,791
3186	Jewell School District 8	5,414,869	238,320	290,599	636,718	290,599	101,561	0	10,182	0	252,233	6,914	1,235,198	47,446	(95,905)	1,186,739
3187	Seaside Schools	19,365,762	852,328	1,039,299	2,277,162	227,151	0	0	36,415	0	545,043	485,732	4,417,567	(187,272)	(151,651)	4,078,644
3195	Warrenton-Hammond School District	12,957,968	570,307	695,413	1,523,689	410,175	594	0	24,366	0	124,352	512,458	2,955,871	49,171	(148,667)	2,856,375
3230	Vernonia School District	7,861,447	345,999	421,899	924,404	0	162,844	0	14,782	0	928,673	0	1,793,292	(375,941)	94,841	1,512,192
3241	Coquille School District 8	14,495,947	637,997	777,852	1,704,535	246,974	590,243	0	27,258	0	171,802	0	3,306,703	(179,116)	243,055	3,370,642
3242	Coos Bay School District 9	32,769,302	1,442,246	1,758,625	3,853,244	237,361	124,055	0	61,619	0	837,019	383,101	7,475,079	(436,417)	(15,432)	7,023,230
3245	North Bend Public Schools	23,366,147	1,028,303	1,253,987	2,747,555	76,260	0	0	43,937	0	866,468	467,823	5,330,104	(123,772)	(165,158)	5,011,173
3252	Powers School District	2,644,028	116,369	141,897	310,903	132,232	46,731	0	4,972	0	71,589	1,892	603,135	(34,921)	27,206	595,420
3257	Myrtle Point School District 41	8,117,676	357,276	435,650	954,533	32,627	30,881	0	15,264	0	1,631,784	92,264	1,851,741	(561,575)	16,326	1,306,492
3264	Bandon School District	9,397,404	413,599	504,329	1,105,013	317,052	161,894	0	17,671	0	1,096,094	1,896	2,143,663	(401,724)	96,807	1,838,746
3274	Crook County School District	23,647,338	1,040,769	1,269,078	2,780,620	3,312,040	0	0	44,466	0	1,176,222	2,750,134	5,394,247	924,521	(1,096,445)	5,222,323
3275	Port Orford-Langlois School District 2CJ	3,859,473	169,864	207,126	453,824	3,063	92,907	0	7,257	0	443,235	15,246	880,393	(167,520)	38,566	751,439
3277	Curry County School District 3C	0	0	0	0	56	0	0	0	0	0	0	0	0	283	283
3281	Ophir School	0	0	0	0	0	0	0	0	0	0	0	0	0	79	79
3282	Pistol River School District 16	0	0	0	0	0	0	0	0	0	0	0	0	0	80	80
3283	Brookings-Harbor School District 17C	14,023,186	617,190	752,580	1,648,944	937,103	0	0	26,369	0	478,251	1,135,660	3,198,860	311,161	(465,596)	3,044,425
3288	Central Curry School District 1	5,711,314	251,367	306,508	671,576	58,297	204,256	0	10,739	0	656,077	0	1,302,821	(279,334)	95,863	1,119,350
3291	Bend-La Pine Public Schools	203,590,516	8,960,446	10,926,059	23,939,600	545,637	0	0	382,826	0	2,005,263	4,706,631	46,441,486	(236,257)	(1,636,723)	44,568,506
3296	Sisters School District	8,189,206	360,424	439,489	962,944	223,543	0	0	15,399	0	842,910	808,590	1,868,058	(31,047)	(341,539)	1,495,472
3307	Oakland School District	7,456,301	328,167	400,156	876,764	89,214	604,448	0	14,021	0	768,158	0	1,700,873	(280,201)	172,094	1,592,766
3310	Roseburg Public Schools	45,430,155	1,999,476	2,438,093	5,341,996	1,226,130	3,855,861	0	85,426	0	3,883,698	832,407	10,363,174	(536,337)	544,951	10,371,788
3316	Glide School District 12	8,830,962	388,669	473,930	1,038,406	787,179	0	0	16,606	0	268,814	2,014,450	123,016	2,054,393	(88,142)	2,047,324
3318	Days Creek School District 15	2,721,010	119,757	146,028	319,955	22,481	85,491	0	5,117	0	419,902	0	620,696	(176,710)	37,397	481,383
3319	South Umpqua School District	4,685,966	206,239	251,481	551,009	1,644,550	0	0	8,811	0	1,106,285	759,138	343,188	(262,058)	1,150,056	1,150,056
3320	Camas Valley School District 21	3,148,518	138,573	168,971	370,225	139,840	314,000	0	5,920	0	325,334	0	718,215	(56,972)	103,509	764,752
3321	North Douglas School District 22	4,691,389	251,772	0	551,646	0	115,220	0	8,822	0	292,095	0	1,070,163	(184,717)	53,374	938,820
3324	Yoncalla School District 32	3,910,481	172,108	209,863	459,822	109,241	111,275	0	7,353	0	286,964	0	892,029	(122,243)	47,497	817,283
3325	Elkton School District 34	3,710,794	163,320	199,147	436,341	104,765	71,643	0	6,978	0	207,188	0	846,478	(50,027)	38,422	834,873
3331	Umpqua School District	0	0	0	0	0	0	0	0	0	0	0	0	0	67	67
3335	Riddle School District	5,273,198	232,084	282,996	620,060	3,204	71,723	0	9,916	0	452,861	3,593	1,202,881	(176,796)	54,081	1,080,166
3338	Glendale 77	4,754,930	209,274	255,182	559,118	70,863	142,660	0	8,941	0	142,660	23,354	1,084,658	(143,543)	37,699	978,724
3349	Winston-Dillard Schools	2,609,490	114,849	140,043	306,842	1,799,598	77,240	0	4,907	0	1,081,496	335,251	596,257	(112,978)	720,959	720,959
3353	Sutherlin School District 130	10,523,767	463,173	564,777	1,237,458	577,224	0	0	19,789	0	260,352	1,060,485	2,400,600	253,303	(435,882)	2,218,021
3361	Arlington Public Schools	2,447,097	107,702	131,328	287,747	32,223	49,911	0	4,601	0	464,230	0	558,213	(175,367)	25,802	408,648
3364	Condon Admin School District 25J	1,855,542	81,666	99,581	218,188	51,248	27,941	0	3,489	0	285,881	0	423,272	(126,211)	16,722	313,723
3370	Prairie City School District 4	1,908,558	84,000	102,426	224,422	0	1,087,173	0	3,589	0	366,777	3,595	435,365	(147,473)	320,538	608,430
3372	Monument School District 8	521,844	22,967	28,006	61,362	74,949	924,100	0	981	0	431,865	0	119,039	(146,622)	279,771	252,188
3375	Dayville School District 16J	1,197,251	52,694	64,253	140,781	1,681	34,857	0	2,251	0	297,580	3,030	273,108	(86,657)	15,302	201,753
3376	Long Creek Schools	1,003,184	44,152	53,838	117,961	17,403	32,980	0	1,886	0	119,726	0	228,839	(28,939)	17,115	217,015
3392	Burns-Slater School District	0	0	0	0	0	0	0	0	0	0	0	0	0	66	66
3394	Crane Elementary School	1,352,335	59,519	72,576	159,017	236,909	91,160	0	2,543	0	16,596	0	308,484	60,755	31,614	400,853
3395	Pine Creek School	111,258	4,897	5,971	13,083	5,294	1,927	0	209	0	5,765	170	25,379	(898)	1,021	25,502
3396	Diamond School District 7	110,352	4,857	5,922	12,976	0	832	0	208	0	67,573	6,961	25,173	(40,042)	(3,127)	(19,596)
3397	Suntex School District	185,226	8,152	9,941	21,780	27,979	5,863	0	348	0	107,804	9,789	42,252	(23,459)	503	19,296
3398	Drewsey School	178,468	7,855	9,578	20,985	44,449	4,038	0	336	0	243	229	40,711	12,676	2,864	56,251
3399	Frenchlen School District	199,412	8,777	10,702	23,448	0	5,376	0	375	0	67,840	0	45,488	(28,016)	1,805	19,277
3405	Fields-Trout Creek 33	363,362	15,992	19,501	42,727	8,525	7,418	0	683	0	27,926	0	82,887	(12,425)	2,277	72,739
3407	Crane Union High School	1,378,681	60,679	73,989	162,115	0	74,372	0	2,592	0	243,481	1,074	314,494	(135,728)	16,303	195,069
3408	Burns Union High School	0	0	0	0	0	47	0	0	0	0	0	0	0	295	295
3409	Hood River County School District	51,215,828	2,254,116	2,748,592	6,022,316	130,556	0	0	96,305	0	1,057,128	1,766,085	11,682,957	(481,991)	(663,830)	10,537,136
3414	Phoenix-Talent School District	20,400,660	897,876	1,094,839	2,398,853	154,120	1,264,969	0	38,361	0	497,194	0	4,653,640	(529,146)	45,120	4,169,614
3415	Ashland Public Schools	41,111,982	1,809,425	2,206,350	4,834,235	92,855	751,963	0	77,306	0	2,851,326	48,334	9,378,146	(1,330,367)	507,715	8,555,494
3416	Central Point School District 6	67,717,308	2,980,381	3,634,174	7,962,676	1,594,027	1,852,005	0	127,334	0	1,887,500	0	15,447,146	(730,258)	908,274	15,625,162
3417	Eagle Point School District 9	49,282,200	2,169,013	2,644,820	5,794,946	0	1,208,987	0	92,669	0	3,512,481	0	11,241,872	(1,603,459)	662,384	10,300,797
3424	Rogue River School District	11,410,006	502,178	612,339	1,341,668	208,239	360,819	0	21,455	0	276,929	0				

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Projected and Actual Experience	Differences between Projected and Actual		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)			
				Changes in Assumptions	Investment Earnings			Changes in Assumptions	Investment Earnings								
3446	Ashwood School	0	0	0	0	2,232	15,482	0	0	59,825	0	(7,654)	4,538	(3,116)			
3447	Madras School District	36,976,012	1,627,392	1,984,386	4,347,899	285,118	747,645	0	69,529	3,608,013	469,916	8,434,681	(1,109,310)	(33,541)	7,291,830		
3451	Black Butte School District	573,575	25,244	67,445	49,625	6,445	6,882	0	1,079	36,385	15,138	130,839	(9,007)	(1,017)	120,815		
3453	Josephine County School District Cu	0	0	0	0	0	521	0	0	0	0	0	0	0	2,073		
3454	Grants Pass School District	94,496,213	4,158,977	5,071,313	11,111,527	396,286	1,958,055	0	177,688	5,843,442	0	21,555,742	(2,582,611)	1,118,741	20,091,872		
3455	Klamath Falls School District 1	0	0	0	0	0	190	0	0	0	0	0	0	0	765		
3456	Klamath County School District	92,808,295	4,084,688	4,980,728	10,913,050	1,091,100	1,605,767	0	174,514	7,911,654	618,477	21,170,707	(2,732,022)	923,044	19,361,729		
3457	Klamath Falls City Schools	42,024,151	1,849,571	2,255,303	4,941,494	0	1,375,091	0	79,021	4,282,816	0	9,586,223	(2,078,882)	668,634	8,175,975		
3460	Union School District 5	0	0	0	0	0	0	0	0	0	0	0	0	0	38		
3461	Lake County School District 7	10,715,497	471,611	575,067	1,260,003	0	332,268	0	20,149	907,423	0	2,444,336	(408,312)	161,331	2,197,355		
3462	Paisley School District	2,792,940	122,923	149,888	328,413	159,056	122,923	0	5,252	41,821	2,641	637,104	14,282	28,419	679,805		
3463	North Lake School District 14	3,528,527	155,298	189,365	414,909	106,340	102,438	0	6,635	415,592	0	804,900	(180,687)	51,993	676,206		
3464	Plush School District	249,080	10,963	13,367	29,289	11,248	4,116	0	468	47,508	0	56,818	(12,449)	2,290	46,559		
3465	Adel School District 21	209,488	9,220	11,243	24,633	6,898	6,381	0	394	42,818	0	47,787	(13,791)	4,227	38,223		
3470	Pleasant Hill School District	12,047,359	530,230	646,544	1,416,613	126,162	506,786	0	22,654	851,463	0	2,748,150	(345,492)	198,826	2,601,484		
3473	Eugene School District 4J	226,925,722	9,987,477	12,178,386	26,683,517	0	1,175,026	0	426,705	7,366,242	1,266,921	51,764,532	(3,605,147)	494,615	48,654,000		
3487	Springfield School District 19	117,984,255	5,193,175	6,332,379	13,874,591	2,328,202	6,332,379	0	221,873	3,461,323	3,321,316	26,915,932	(633,684)	(1,160,479)	25,101,769		
3494	Fern Ridge School District	12,665,200	557,422	679,701	1,489,263	283,408	23,815	0	23,815	229,893	0	2,889,087	79,560	(255,308)	2,713,339		
3498	Mapleton School District	3,528,875	155,318	189,389	414,962	23,542	162,260	0	6,636	335,504	0	805,002	(184,978)	59,145	679,169		
3502	Creswell School District 40	15,671,045	689,716	841,015	1,842,711	85,848	29,467	0	29,467	826,119	69,507	3,574,757	(381,299)	45,868	3,239,326		
3506	South Lane School District	28,556,518	1,256,832	1,532,538	3,357,876	3,485,978	53,697	0	53,697	1,575,647	2,516,117	6,514,091	717,816	(986,329)	6,245,578		
3510	Bethel School District	74,160,768	3,263,971	3,979,974	8,720,343	0	1,582,914	0	139,450	6,775,502	0	16,916,978	(2,166,473)	935,966	15,686,471		
3517	Crow-Applegate-Lorane District 66	4,699,643	206,841	252,215	552,617	167,755	116,727	0	8,837	766,160	15,595	1,072,046	(196,655)	61,225	936,616		
3519	McKenzie School District	4,549,731	200,243	244,170	534,989	143,515	76,909	0	8,555	291,110	0	1,037,849	(142,268)	39,594	935,175		
3520	Junction City School District 69	12,392,833	545,435	665,084	1,457,236	0	9,258,276	0	23,303	4,502,805	0	2,826,957	(1,788,790)	2,944,453	3,982,620		
3522	Lowell School District	6,850,609	301,510	367,651	805,543	656,769	162,866	0	12,882	39,638	33,844	1,562,708	120,653	64,439	1,747,800		
3524	Oakridge School District	8,110,590	356,964	435,270	953,700	106,475	154,870	0	15,251	765,245	0	1,850,125	(232,746)	102,819	1,720,198		
3527	Marcola School District 79	5,272,931	232,073	282,982	620,028	457,377	227,310	0	9,915	14,622	0	1,202,820	102,090	85,371	1,390,281		
3533	Triangle Lake Schools	4,262,013	187,580	228,729	501,157	98,980	96,846	0	8,014	445,659	0	972,217	(157,429)	46,675	861,463		
3537	Siuslaw School District 97J	13,018,869	572,988	698,682	1,530,850	331,132	24,480	0	24,480	1,032,024	625,238	2,969,763	(122,702)	(261,116)	2,585,945		
3579	Lincoln County School District	15,785,496	694,753	847,158	1,856,169	10,436,461	0	0	29,683	3,416,806	1,631,604	3,600,865	1,818,478	(447,163)	4,972,180		
3582	Linn County School District 5	0	0	0	0	8	8	0	0	0	0	0	0	0	71	71	
3603	Hamilton Creek School District	0	0	0	0	460	460	0	0	0	0	0	0	0	107	107	
3610	Harrisburg Elementary School District 42J	0	0	0	0	108	108	0	0	0	0	0	0	0	503	503	
3613	Harris School	0	0	0	0	0	0	0	0	0	0	0	0	0	58	58	
3615	Central Linn School District 552C	9,851,406	433,581	528,694	1,158,397	0	152,516	0	18,524	744,414	0	2,247,226	(354,475)	93,883	1,986,634		
3618	Sweet Home School District 55	17,227,124	758,202	924,525	2,025,686	3,130,277	172,721	0	32,393	1,024,719	991,487	3,929,718	867,233	(459,705)	4,337,246		
3626	Wyatt School District 63CJ	0	0	0	0	0	0	0	0	0	0	0	0	0	14	14	
3647	Scio School District 95C	8,230,815	362,255	441,722	967,837	11,112	147,483	0	15,477	1,263,607	4,247	1,877,550	(506,739)	57,322	1,428,133		
3665	Santiam Canyon School District	6,022,959	265,083	323,233	708,222	1,182,452	0	0	11,325	277,764	559,607	1,373,911	344,863	(199,348)	1,519,426		
3676	Harrisburg High School	0	0	0	0	0	0	0	0	0	0	0	0	0	120	120	
3684	Ontario School District 8C	28,060,373	1,234,996	1,505,912	3,299,535	0	0	0	52,764	786,839	631,395	6,400,914	(451,961)	(183,144)	5,765,809		
3687	Juntura Grade School	20,545	904	1,103	2,416	8,231	10,025	0	39	116,060	5,517	4,686	(28,479)	2,090	(21,703)	4,707	
3689	Vale School District 15	0	0	0	0	0	824	0	0	0	0	0	0	0	197	197	
3694	Nyssa School District 26	17,325,522	762,533	929,806	2,037,256	276,483	451,398	0	32,578	1,265,431	0	3,952,163	(614,652)	207,460	3,544,971		
3696	Annex Elementary School	1,524,271	67,086	81,803	179,234	246,927	31,646	0	2,866	21,501	29,003	347,705	48,659	9,893	406,257		
3707	Adrian School District 61	4,165,296	183,323	223,538	489,785	57,788	165,058	0	7,832	228,746	0	950,155	(108,877)	81,370	922,648		
3709	Harper School District 66	2,244,517	98,786	120,456	263,926	31,220	42,823	0	4,221	120,351	841	512,002	(50,214)	26,205	487,993		
3712	W W Jones School	299,978	13,203	16,099	35,274	2,636	1,074	0	564	24,026	5,936	68,429	(10,147)	(936)	57,346		
3715	Vale High School	0	0	0	0	0	0	0	0	0	0	0	0	0	145	145	
3720	Silverton RFD	0	0	0	0	35	35	0	0	0	0	0	0	0	191	191	
3727	Aumsville Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	78	78	
3729	Jefferson School District 14CJ	7,578,582	333,549	406,719	891,143	419,571	0	0	14,251	931,006	719,320	1,728,767	24,920	(300,342)	1,453,345		
3730	North Marion School District 15	18,622,500	819,615	999,411	2,189,764	119,925	0	0	35,017	474,358	1,014,615	4,248,020	59,024	(440,830)	3,866,214		
3732	Marion Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	31	31	
3735	Salem-Keizer Public Schools	494,604,136	21,768,565	26,543,840	58,159,021	7,868,657	0	930,041	0	13,443,896	16,482,575	112,825,251	501,405	(2,055,158)	111,271,498		
3750	St Paul School District	4,629,227	203,742	248,436	544,337	108,153	66,811	0	8,705	394,794	16,093	1,055,983	(188,686)	24,418	891,715		
3759	Eldridge Elementary	0	0	0	0	0	0	0	0	0	0	0	0	0	54	54	
3760	West Stayton School District	0	0	0	0	0	0	0	0	0	0	0	0	0	56	56	
3761	Bethany Elementary	0	0	0	0	0	499	0	0	0	0	0	0	0	140	140	
3763	Butte Creek School	0	0	0	0	0	669	0	0	0	0	0	0	0	155	155	
3769	Scotts Mills School	0	0	0	0	0	38	0	0	0	0	0	0	0	208	208	
3771	Gervais Elementary School	0	0	0	0	0	0	0	0	0	0	0	0	0	43	43	
3772	Stayton School District 77J	0	0	0	0	96	96	0	0	0	0	0	0	0	509	509	
3780	Mt Angel School District 91	11,302,752	497,458	606,583	1,329,057	0	297,412	0	21,253	768,959	97,692	2,578,296	(283,468)	142,255	2,437,083		
3781	Silver Crest School District 93	0	0	0	0	0	0	0	0	0	0	0	0	0	108	108	
3786	Woodburn School District	83,966,618	3,695,547	4,506,223	9,873,383	0	2,352,560	0	157,889	5,346,210	0	19,153,812	(2,738,586)	1,161,642	17,576,868		
3794	Detroit School District 123J	0	0	0	0	60	60	0	0	0	0	0	0	0	270	270	
3804	Monitor School District 142J	0	0	0	0	14	14	0	0	0	0	0	0	0	237	237	
3806	Cloverdale School District 144	0	0	0	0	0	0	0	0	0	0	0	0	0	101	101	
3809	Morrow County Schools	25,320,598	1,114,413	1,358,876	2,977,373	235,214	2,801	0	47,612	865,098	320,340	5,775,938	(203,070)	(85,010)	5,487,858		

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)			
				Changes in Assumptions	Changes in Employer Proportion			Changes in Assumptions	Changes in Employer Proportion								
3818	Portland Public Schools	521,328,629	22,944,766	27,978,059	61,301,474	99,560,879	0	980,293	0	37,414,855	57,952,401	118,921,435	33,818,238	(22,962,970)	129,776,703		
3820	Parkrose School District	31,855,760	1,402,039	1,709,598	3,745,823	0	13,727,772	59,901	0	7,779,947	0	7,266,688	(3,373,868)	4,533,601	8,426,421		
3821	Gresham Grade School District 4	0	0	0	0	0	227	0	0	0	0	0	0	1,094	1,094		
3823	Orient School	0	0	0	0	0	45	0	0	0	0	0	0	358	358		
3824	Reynolds School District	107,764,505	4,742,942	5,783,380	12,671,706	2,017,927	4,126,952	202,638	0	9,956,039	5,515,271	24,582,401	(822,103)	(1,250,556)	22,509,742		
3842	Corbett School District 39	15,583,797	685,876	836,333	1,832,452	47,114	240,008	29,303	0	1,228,064	0	3,554,855	(180,976)	185,284	3,559,163		
3843	David Douglas School District	187,682,900	8,260,318	10,072,348	22,069,071	0	1,319,986	352,914	0	9,047,903	1,058,470	42,812,765	(3,644,398)	790,009	39,958,376		
3847	Riverdale School	8,653,598	380,863	464,411	1,017,551	225,811	0	16,272	0	938,168	470,893	1,973,992	(21,854)	(178,239)	1,773,899		
3848	Barlow-Gresham Uhs District U2-20Jt	0	0	0	0	0	196	0	0	0	0	0	0	779	779		
3850	Dallas School District	40,761,482	1,793,998	2,187,540	4,793,021	246,568	1,147,272	76,647	0	4,114,426	0	9,298,192	(1,334,707)	598,358	8,561,843		
3859	Central School District 13J	32,945,764	1,450,012	1,768,095	3,873,994	1,795,496	0	61,950	0	868,096	1,925,300	7,515,332	803,886	(833,234)	7,485,984		
3865	Perrydale School District 21	4,782,107	210,471	256,641	562,314	175,931	107,755	8,992	0	298,164	7,860	1,090,857	(103,030)	47,371	1,035,198		
3887	Falls City School District	2,409,436	106,044	129,307	673,076	0	0	4,531	0	64,042	257,421	549,622	198,607	(85,649)	662,580		
3894	Sherman County School District 9	0	0	0	0	0	0	0	0	0	0	0	0	26	26		
3902	Tillamook Public Schools	16,449,293	723,968	882,782	1,934,223	2,845,476	0	30,931	0	808,085	2,079,266	3,752,285	897,496	(758,441)	3,891,340		
3920	Neah-Kah-Nie School District	15,853,284	697,735	850,795	1,864,138	0	454,974	29,810	0	1,225,705	0	3,616,323	(566,298)	213,264	3,263,289		
3927	Echo School District	4,207,302	185,172	225,793	494,724	304,311	0	7,911	0	49,946	175,276	959,737	102,949	(64,650)	998,036		
3928	Umatilla School District 6R	16,274,014	716,253	873,375	1,913,613	747,997	143,671	30,601	0	724,523	219,779	3,712,302	(31,165)	3,419,971			
3929	Ferdale School District 10	0	0	0	0	0	62	0	0	0	0	0	0	253	253		
3931	Pendleton School District 16R	22,064,883	971,122	1,184,153	2,594,544	2,846,720	0	41,490	0	2,179,954	0	5,033,270	658,608	(1,045,047)	4,646,831		
3935	Athena-Weston School District 29Rj	8,204,463	361,096	440,308	964,738	0	128,030	15,427	0	834,430	0	1,871,538	(343,593)	74,200	1,602,145		
3936	Milton-Freewater Elementary School District 31	0	0	0	0	0	144	0	0	0	0	0	0	531	531		
3942	Stanfield School District	4,702,829	206,981	252,386	552,992	481,751	0	8,843	0	237,568	497,821	1,072,773	106,094	(189,366)	989,501		
3944	Ukiah School	1,055,179	46,441	56,628	124,075	5,049	52,222	1,984	0	93,838	82	240,699	(44,733)	213,953	217,319		
3957	Helix School District	2,743,206	120,734	147,219	322,565	36,638	34,571	5,158	0	184,765	9,097	625,759	(55,136)	21,073	591,696		
3958	Pilot Rock School District 2R	3,409,419	150,056	182,973	400,903	123,999	0	6,411	0	144,772	200,775	777,730	(15,826)	(71,845)	690,059		
3959	Mcloughlin Union High School District	0	0	0	0	0	0	0	0	0	0	0	0	199	199		
3965	La Grande Public Schools	22,086,058	972,054	1,185,289	2,597,034	480,927	0	41,530	0	37,762	1,046,866	5,038,100	187,440	(382,171)	4,843,369		
3966	Union County School District	3,789,191	166,770	203,354	445,560	378,822	0	7,125	0	50,316	197,047	864,361	83,643	(61,609)	886,395		
3967	North Powder School District	4,110,310	180,903	220,587	483,319	247,911	130,510	7,729	0	316,999	0	937,612	(74,961)	58,330	920,981		
3969	Imbler School District	4,766,250	209,773	255,790	560,449	55,877	177,863	8,962	0	375,982	0	1,087,240	(135,790)	85,024	1,036,474		
3970	Cove School District	4,418,007	194,446	237,100	519,500	86,181	360,409	8,308	0	86,592	0	1,007,801	(87,661)	120,334	1,040,474		
3973	Elgin School District 23	5,495,229	241,857	294,912	646,168	55,451	152,770	10,333	0	219,169	0	1,253,529	(114,874)	84,184	1,222,839		
3986	Joseph School District 6	4,442,528	195,525	238,416	522,384	0	8,933	8,354	0	288,625	23,932	1,013,395	(132,884)	48,652	929,163		
3990	Wallowa School	3,296,954	145,106	176,937	387,679	49,980	98,319	6,200	0	403,396	0	752,076	(206,528)	35,091	580,639		
3993	Enterprise School District 21	5,761,659	253,583	309,210	677,496	100,878	228,327	10,834	0	129,268	9,321	1,314,305	(131,055)	102,504	1,285,754		
4003	Troy School District 54	144,676	6,368	7,764	17,012	0	2,249	272	0	10,721	476	33,002	(3,224)	509	30,287		
4008	Chenoweth School District	0	0	0	0	0	247	0	0	0	0	0	0	1,256	1,256		
4012	Dufur Schools	5,416,246	238,380	290,673	636,880	121,143	309,399	10,185	0	206,543	0	1,235,512	(60,325)	112,917	1,288,104		
4022	Maupin Grade School 84	0	0	0	0	0	0	0	0	0	0	0	0	18	18		
4025	West Union School District 1	0	0	0	0	0	0	0	0	0	0	0	0	5	5		
4030	Hillsboro Elementary School District 7	0	0	0	0	0	377	0	0	0	0	0	0	1,711	1,711		
4034	Gaston Public Schools	5,277,844	232,289	283,245	620,606	268,133	0	9,924	0	465,966	507,579	1,203,941	170,774	(224,908)	1,149,807		
4035	Banks School District	12,378,189	544,790	664,298	1,455,514	460,022	93,286	23,276	0	600,685	54,483	2,623,616	(53,057)	52,894	2,823,453		
4047	Reedville School District 29	0	0	0	0	0	316	0	0	0	0	0	0	1,275	1,275		
4055	Groner School	0	0	0	0	0	22	0	0	0	0	0	0	106	106		
4062	Beaverton School District	571,876,034	25,169,464	30,690,779	67,245,192	14,084,976	0	1,075,341	0	0	11,790,660	130,451,916	8,136,714	2,193,188	140,781,818		
4080	North Plains School District 70	0	0	0	0	0	0	0	0	0	0	0	0	99	99		
4105	Hillsboro Union High School	0	0	0	0	0	520	0	0	0	0	0	0	2,418	2,418		
4109	Spray School District 1	873,215	38,432	46,863	102,679	19,490	63,527	1,642	0	193,801	979	199,191	(86,092)	24,035	137,134		
4114	Fossil School District 21J	1,933,262	85,007	103,752	227,327	145,618	81,086	3,635	0	758,153	31,122	441,001	(163,801)	42,370	319,570		
4128	Yamhill Grade School	0	0	0	0	0	48	0	0	0	0	0	0	319	319		
4135	Newberg School District 29Jt	41,899,289	1,844,076	2,248,602	4,926,812	1,854,222	0	78,786	0	6,053,038	3,088,228	9,557,740	(260,784)	(1,324,333)	7,972,623		
4142	McMinnville Schools	81,777,506	3,599,200	4,388,740	9,615,972	626,813	0	153,772	0	2,824,302	1,996,429	18,654,449	(841,325)	(604,950)	17,208,174		
4144	Sheridan School District 48J	9,702,891	427,045	520,723	1,140,934	49,523	570,392	18,245	0	1,959,100	0	2,213,348	(810,124)	178,757	1,581,981		
4166	Yamhill-Carlton School District 1	3,749,823	165,038	201,241	440,931	576,759	0	7,051	0	732,502	661,958	855,381	101,152	(265,273)	691,260		
4185	Lebanon School District Uh-1	0	0	0	0	0	25	0	0	0	0	0	0	202	202		
4189	Wasco County High School	0	0	0	0	0	0	0	0	0	0	0	0	43	43		
4203	Victor Point School	0	0	0	0	0	0	0	0	0	0	0	0	58	58		
4218	Curry County Education Service District	0	0	0	0	0	0	0	0	0	0	0	0	101	101		
4219	Grant County Education Service District	1,080,502	47,555	57,987	127,053	0	285,481	2,032	0	435,832	9,912	246,476	(160,731)	70,400	156,145		
4220	Jefferson County Education Service District	2,650,457	116,652	142,242	311,659	118,869	39,603	4,984	0	298,881	0	604,602	(95,688)	28,163	537,077		
4221	Marion Education Service District	0	0	0	0	0	227	0	0	0	0	0	0	1,293	1,293		
4223	InterMountain Education Service District	21,707,291	955,833	1,164,962	2,552,495	1,066,697	0	40,818	0	147,118	874,202	4,951,698	52,840	(289,760)	4,714,778		
4224	Wallowa County Region 18	2,927,069	128,826	157,087	344,185	57,029	79,691	5,504	0	209,122	0	667,700	(96,100)	32,671	604,271		
4225	Washington County Education Service District	0	0	0	0	0	100	0	0	0	0	0	0	502	502		
4226	North Central Education Service District	1,335,134	58,762	71,652	156,994	0	20,623	2,511	0	307,997	4,178	304,560	(141,925)	10,505	173,140		
4227	Cascade School District Uh5	0	0	0	0	0	71	0	0	0	0	0	0	516	516		
4230	Mari-Linn School District	0	0	0	0	0	59	0	0	0	0	0	0	255	255		
4232	South Coast Education Service District Region 7	12,912,951	568,326	692,997	1,518,395	423,148	311,984	24,281	0	765,421	0	2,945,602	(401,276)	158,376	2,702,702		
4237	Douglas Education Service District	25,839,838	1,137,265	1,386,742	3,038,429	268,618	42,964	48,589	0	631,666	282,386	5,894,383	(197,855)	(57,607)	5,638,921		

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397		
		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences		Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences		Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)				
				Changes in Assumptions	Investment Earnings			Changes in Assumptions	Investment Earnings									
4238	Multnomah Education Service District	42,335,258	1,863,263	2,271,999	4,978,076	5,566,815	0	79,606	0	813,063	3,216,398	9,657,190	1,130,601	(1,091,330)	9,696,461			
4251	Clatsop County Education Service District	0	0	0	0	0	132	0	0	0	0	0	0	503	503			
4252	High Desert Education Service District	27,423,533	1,206,967	1,471,734	3,224,651	559,679	12,632	51,567	0	232,805	465,710	6,255,643	78,659	(197,683)	6,136,619			
4254	Willamette Education Service District	27,072,597	1,191,522	1,452,901	3,183,386	4,273,313	0	50,907	0	1,757,303	2,438,347	6,175,590	816,465	(887,634)	6,104,421			
4258	Hermiston School District 8R	56,168,014	2,472,072	3,014,360	6,604,629	1,497,359	0	105,617	0	458,443	1,202,619	12,812,611	181,112	(421,424)	12,572,299			
4259	Clackamas Education Service District	30,742,636	1,353,048	1,649,860	3,614,935	920,220	0	57,808	0	1,000,152	1,429,797	7,012,771	(430,554)	(568,895)	6,013,322			
4260	Greater Albany School District 8J	112,164,542	4,936,597	6,019,516	13,189,093	558,632	0	210,911	0	682,634	2,349,750	25,586,104	(10,491)	(756,888)	24,818,725			
4268	Lake Oswego School District	80,665,681	3,550,266	4,329,072	9,485,236	4,432,425	0	151,682	0	144,150	4,048,515	18,400,828	1,561,093	(1,539,090)	18,422,831			
4270	Silver Falls School District	40,518,426	1,783,301	2,174,496	4,764,440	303,945	0	76,190	0	1,412,955	1,104,961	9,242,748	(232,392)	(436,606)	8,573,750			
4271	Malheur Education Service District Region 14	6,114,651	269,119	328,154	719,003	201,466	150,323	11,498	0	330,346	0	1,394,827	(84,912)	85,721	1,395,636			
4272	Linn-Benton-Lincoln Education Service District	33,132,501	1,458,231	1,778,117	3,895,952	63,441	855,672	62,302	0	1,626,848	0	7,557,929	(831,091)	439,114	7,165,952			
4273	Double O School District	141,966	6,248	7,619	16,693	8,669	2,738	267	0	16,406	0	32,384	(1,232)	1,503	32,655			
4275	Tillamook County Education Service District	0	0	0	0	0	54	0	0	0	0	0	0	395	395			
4276	Lane County Education Service District	17,663,661	777,415	947,953	2,077,017	168,041	24,018	33,214	0	553,612	218,755	4,029,297	(273,546)	(25,113)	3,730,638			
4277	Mitchell School	1,637,443	72,067	87,876	192,542	248,681	74,013	3,079	0	239,349	0	373,521	(46,746)	26,757	353,532			
4279	St Helens School District 502	21,670,510	953,765	1,162,988	2,548,170	2,123,467	0	40,749	0	1,091,252	2,638,368	4,943,308	831,804	(1,004,492)	4,770,620			
4280	Northwest Regional Education Service District	76,793,770	3,379,855	4,121,279	9,029,950	0	2,007,097	144,401	0	2,553,142	0	17,517,598	(2,240,750)	928,560	16,205,408			
4286	Southern Oregon Education Service District	30,348,784	1,335,714	1,628,723	3,569,623	477,562	429,175	57,067	0	3,046,173	896,970	6,922,929	(1,458,089)	52,520	5,517,361			
4288	Medford School District 549C	145,310,449	6,395,418	7,798,352	17,086,621	0	767,577	273,238	0	8,531,187	464,190	33,147,090	(3,106,899)	441,600	30,481,791			
4291	Dayton Public Schools	8,319,649	366,165	446,489	978,283	394,929	0	15,644	0	219,527	665,594	1,897,814	101,018	(282,100)	1,736,732			
4293	Lake County Education Service District	1,194,340	52,565	64,096	140,439	65,623	41,736	2,246	0	317,490	7,520	272,444	(73,281)	15,469	214,632			
4294	Harney Education Service District Region XVII	2,651,613	116,699	142,298	311,783	25,010	0	4,986	0	383,067	24,051	604,843	(152,040)	8,374	461,177			
4295	Wasco County Education Service District	5,383,312	236,931	288,905	633,008	294,558	184,039	10,123	0	3,623	0	1,227,999	94,561	89,154	1,411,714			
4297	Yamhill Education Service District	0	0	0	0	0	131	0	0	0	0	0	0	514	514			
4306	Amity School District	5,713,193	251,450	306,609	671,797	675,351	0	10,743	0	287,409	480,832	1,303,249	260,414	(226,274)	1,337,389			
4307	Columbia School District 5J	0	0	0	0	0	512	0	0	0	0	0	0	833	833			
4309	Scappoose School District	27,191,504	1,196,755	1,459,282	3,197,368	0	647,759	51,130	0	2,019,163	0	6,202,714	(960,429)	392,305	5,634,590			
4311	Redmond School District 2J	82,583,114	3,634,656	4,431,975	9,710,701	618,553	0	155,287	0	347,157	1,838,218	13,838,218	137,918	(495,073)	18,481,063			
4312	Reedsport School District	6,802,866	299,408	365,088	799,929	1,062,803	0	12,792	0	398,092	490,096	1,551,817	247,082	(185,994)	1,612,905			
4313	Forest Grove School District	77,257,660	3,400,272	4,146,174	9,084,497	780,201	2,425,792	145,273	0	3,198,971	492,436	17,623,417	(200,632)	359,540	17,782,325			
4314	Willamina School District 30J	12,064,187	530,970	647,447	1,418,592	413,464	130,034	22,685	0	171,113	291,098	2,751,989	(7,373)	(23,630)	2,720,966			
4315	John Day School District	5,501,098	242,115	295,227	646,858	284,141	1,994	10,344	0	697,940	1,254,868	(164,078)	(64,538)	1,026,252				
4316	Tigard-Tualatin School District 23J	168,317,326	7,407,999	9,033,059	19,791,931	977,132	1,465,530	316,500	0	6,261,775	158,351	38,395,240	(2,745,895)	941,091	36,590,436			
4317	Sherwood School District 88J	64,816,309	2,852,702	3,478,486	7,621,556	0	371,727	121,879	0	2,348,912	316,588	14,785,393	(1,033,252)	283,781	14,035,922			
4320	Rainier School District 13	9,573,157	421,335	513,761	1,125,679	1,265,717	0	18,001	0	667,854	574,119	2,183,754	133,267	(209,749)	2,107,272			
4321	North Clackamas School District 12	175,416,318	7,720,440	9,414,039	20,626,680	9,662,152	0	329,848	0	3,908,742	11,499,569	40,014,607	4,188,602	(4,585,256)	39,617,953			
4323	Estacada School District 108	18,694,672	822,792	1,003,284	2,198,251	494,437	0	35,153	0	912,357	899,259	4,264,483	(166,458)	(319,887)	3,778,138			
4324	Centennial School District 28	97,387,459	4,286,226	5,226,477	11,451,500	2,045,870	0	183,125	0	8,636,987	62,296	22,215,270	(3,889,478)	1,059,607	19,385,399			
4326	Harney County School District 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
4327	Jordan Valley School District 3	1,652,748	72,741	88,698	194,342	132,378	39,569	3,108	0	60,916	13,006	377,012	(29,089)	18,063	366,006			
4329	Gervais School District 1	7,583,536	333,767	406,984	891,725	634,155	0	14,260	0	433,413	887,655	1,729,897	87,464	(351,286)	1,466,075			
4330	Vale School District 84	14,414,803	634,426	773,597	1,694,994	0	226,486	27,105	0	1,085,199	0	3,286,193	149,897	(483,816)	2,954,274			
4331	Mallilla River School District	13,895,019	611,549	745,702	1,633,874	3,573,827	0	26,128	0	1,818,804	2,209,077	1,035,728	(755,604)	3,449,748				
4332	Gresham-Barlow School District 10	110,338,704	4,856,238	5,921,629	12,974,398	1,616,209	0	207,478	0	4,187,779	5,207,720	25,169,607	(888,327)	(1,892,671)	22,588,609			
4333	Canby School District	41,924,475	1,845,184	2,249,954	4,929,774	5,565,934	0	78,834	0	2,028,071	4,416,547	14,349,977	(1,628,378)	9,370,084				
4334	Cascade School District 5	20,556,059	904,715	1,103,179	2,417,125	1,774,002	0	38,653	0	277,081	1,625,871	4,689,088	677,447	(638,567)	4,729,968			
4335	Milton-Freewater Unified School District 7	13,732,465	604,395	736,978	1,614,759	1,840,396	0	25,822	0	513,144	1,619,442	3,132,543	416,707	(600,557)	2,948,693			
4336	Nestucca Valley School District 101	6,063,785	266,800	325,424	713,022	0	18,762	11,402	0	606,644	51,766	1,383,223	(272,815)	(609)	1,109,799			
4337	Sherman County School District	2,996,142	131,867	160,793	352,307	0	78,842	5,634	0	636,121	683,457	(239,051)	33,666	478,072				
4338	Three Rivers U J School District	52,303,893	2,302,004	2,806,985	6,150,258	638,703	142,601	98,351	0	907,072	1,751,259	11,931,157	(102,256)	(449,504)	11,379,397			
4339	Lebanon Community School District	55,989,795	2,464,228	3,004,795	6,583,673	384,487	1,054,018	105,282	0	1,789,415	0	12,771,957	(1,144,854)	596,220	12,223,323			
4340	Monroe School District 1J	4,697,746	206,758	252,113	552,394	42,029	509	8,834	0	496,732	158,800	1,071,613	(170,278)	(48,119)	853,216			
4341	Hillsboro School District 1J	252,869,709	11,129,326	13,570,718	29,734,192	4,551,292	0	475,490	0	7,177,247	7,855,364	57,682,673	563,610	336,627	58,582,910			
4342	North Santiam School District 29J	18,623,318	819,651	999,455	2,189,860	1,130,995	0	35,019	0	880,093	2,035,668	4,248,207	236,012	(775,823)	3,708,396			
4343	Harrisburg School District 7	11,539,648	507,884	619,296	1,356,913	129,232	200,904	21,699	0	1,555,036	2,632,335	(555,142)	63,241	2,140,434				
4344	South Wasco County School District 1	4,165,097	183,315	223,528	489,761	84,984	0	7,832	0	481,362	19,954	950,110	(157,076)	52,478	845,512			
4345	Oregon Trail School District 46	53,753,578	2,365,808	2,884,785	6,320,722	0	1,338,063	101,077	0	3,573,130	0	12,261,848	(1,957,854)	688,627	10,992,621			
4346	Knappa School District 4	7,196,388	316,728	386,207	846,202	150,625	141,140	13,532	0	799,606	0	1,641,584	(239,693)	73,547	1,475,438			
4347	Clatskanie School District 6J	11,001,816	484,213	590,433	1,293,671	270,483	0	20,688	0	1,242,365	2,509,649	(458,990)	106,678	2,157,337				
4348	Lourdes Charter School	164,987	7,261	8,854	19,400	0	28,371	310	0	183,970	1,015	37,636	(51,875)	8,965	(5,274)			
4350	Ridgeline Montessori	2,300,328	101,242	123,451	270,489	21,941	36,636	4,325	0	636,121	0	524,733	(43,762)	21,205	502,176			
4351	The Village School	671,402	29,550	36,032	78,948	92,598	1,905	1,262	0	129,278	33,442	153,155	(11,857)	(9,597)	131,701			
4352	Armadio Technical Institute	1,054,707	46,420	56,603	124,020	166,631	28,342	1,983	0	164,365	201	240,592	(15,224)	15,745	241,113			
4354	Opal Charter School	488,786	21,512	26,2														

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397		
		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Differences between Projected and Actual Investment Earnings		Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)		
				Changes in Assumptions	Investment Earnings				Changes in Assumptions	Investment Earnings								
4366	Sand Ridge Charter School	2,814,423	123,869	151,041	330,940	41,251	77,859	0	5,292	0	24,257	0	642,004	(11,822)	40,087	670,269		
4367	Arthur Academy Charter School	9,830,863	432,668	527,581	1,155,958	1,197,260	142,722	0	18,485	0	206,166	73,617	2,242,494	184,700	134,103	2,561,297		
4369	Trillium Charter School	2,734,846	120,366	146,771	321,582	146,771	81,407	0	5,143	0	409,110	188,865	623,852	(38,265)	2,329	587,916		
4370	Howard Street Charter School, Inc.	935,093	41,155	50,183	109,955	66,264	37,819	0	1,758	0	101,117	0	213,306	9,606	16,023	238,935		
4371	The Lighthouse School	1,503,301	66,163	80,677	176,769	29,260	115,518	0	2,827	0	414,908	6,357	342,921	(125,771)	29,556	246,706		
4373	Sheridan Japanese School Foundation	694,937	30,586	37,295	81,716	16,955	14,657	0	1,307	0	95,622	1,189	158,524	(41,883)	7,676	124,317		
4374	Ione School District	3,895,892	171,466	209,080	458,106	80,115	48,047	0	7,326	0	301,340	17,267	888,701	(109,616)	21,086	800,171		
4375	Eddyville Charter School	2,090,511	92,008	112,191	245,817	79,178	116,395	0	3,931	0	72,654	0	476,871	(46,324)	41,573	472,120		
4376	Four Rivers Community School	3,553,589	156,401	190,710	417,856	217,275	73,343	0	6,682	0	45,236	0	810,617	18,343	34,707	863,667		
4378	Mosier Community School	2,237,291	98,468	120,068	263,076	180,075	33,697	0	4,207	0	218,424	5,185	510,353	(17,673)	16,268	508,948		
4379	Siletz Valley School	1,696,087	74,648	91,024	199,438	514	72,588	0	3,189	0	366,818	475	386,898	(128,254)	23,075	281,719		
4380	The Emerson School	1,253,172	55,155	67,254	147,357	106,624	105,443	0	2,356	0	212,765	8,790	285,864	(39,419)	24,428	270,873		
4381	North Wasco County School District 21	29,330,111	1,290,880	1,574,054	3,448,840	1,471,305	820,528	0	55,152	0	1,477,540	1,061,145	6,690,557	(73,189)	172,012	6,789,380		
4382	Self Enhancement Inc	0	0	0	0	2,911	3,208	0	0	0	397,600	27,412	0	(156,795)	(4,981)	(161,776)		
4383	City View Charter School	2,031,001	89,899	108,997	238,819	133,734	19,604	0	3,819	0	102,626	13,274	463,296	(8,014)	7,122	462,404		
4386	Nixyaawi Community School	1,245,830	54,832	66,860	146,493	118,221	52,296	0	2,343	0	59,294	0	284,189	(23,545)	20,993	281,637		
4388	West Lane Tech	1,104,996	48,620	59,286	129,898	171,254	76,135	0	2,077	0	46,635	0	251,995	14,539	34,592	301,126		
4390	Oregon Connections Academy	24,349,252	1,071,662	1,306,747	2,863,156	699,666	568,895	0	45,786	0	102,140	0	5,554,362	208,871	253,481	6,016,714		
4392	Eagle Ridge High School	2,120,865	93,344	113,620	243,396	258,145	39,988	0	3,988	0	166,055	24,046	483,795	(35,022)	11,564	460,337		
4393	Cascade Heights Public Charter School	2,161,088	95,114	115,979	254,116	103,518	88,225	0	4,064	0	45,749	14,571	492,971	(13,795)	13,373	492,549		
4395	Siletz Valley Early College Academy	692,891	30,487	37,175	81,451	15,756	24,322	0	1,303	0	51,421	50,058	158,011	(30,833)	761	127,939		
4396	Sweet Home Charter School	1,208,322	53,181	64,847	142,083	168,091	17,663	0	2,272	0	319,427	14,834	275,633	(52,589)	5,568	228,612		
4397	Springwater Environmental Sciences School	1,821,493	80,168	97,754	214,184	54,349	51,760	0	3,425	0	237,726	1,053	415,505	(69,244)	16,701	362,962		
4398	LEP High	0	0	0	0	0	116	0	0	0	548,254	11,472	0	(432,166)	(47,922)	(474,922)		
4400	Phoenix School	1,179,166	51,898	63,282	138,655	326,298	48,415	0	2,217	0	250,873	4,047	268,982	79,693	38,192	386,867		
4401	Ballston Community School	460,582	20,271	24,718	54,158	6,145	10,514	0	866	0	150,225	7,907	105,064	(47,032)	596	58,628		
4402	Sage Community School	11,660	513	626	1,371	16,803	55,280	0	22	0	213,613	408	2,660	(74,907)	16,143	(56,104)		
4403	Portland Village School	1,861,157	81,913	99,882	218,848	53,032	396,743	0	3,500	0	1,018,111	55,657	424,553	(245,787)	95,702	274,468		
4404	Alliance Charter Academy	3,746,168	164,877	201,045	440,501	0	285,062	0	7,044	0	517,736	5,717	854,547	(147,913)	78,177	784,811		
4405	Forest Grove Community School	2,072,317	91,207	111,215	243,678	8,777	60,272	0	3,897	0	58,804	0	472,721	(7,097)	24,090	489,714		
4407	Madrone Trail Public Charter School	2,106,047	92,692	113,025	247,644	219,596	54,592	0	3,960	0	174,586	15,814	480,415	(6,451)	21,874	495,838		
4408	Muddy Creek Charter School	1,016,584	44,742	54,557	119,537	22,925	33,205	0	1,912	0	22,059	0	231,895	20,019	15,004	266,918		
4409	Southwest Charter School	1,919,350	84,475	103,005	225,691	939,183	97,176	0	3,609	0	591,796	12,127	437,827	22,431	32,538	492,796		
4410	Ace Academy	0	0	0	0	0	527	0	0	0	249,783	10,094	0	(119,000)	(5,252)	(124,252)		
4411	Sherwood Charter School	1,734,706	76,348	93,096	203,979	108,196	15,895	0	3,262	0	249,636	5,520	395,708	(12,886)	15,545	398,367		
4412	Estacada Web Academy	4,997,823	219,965	268,217	587,679	225,405	221,199	0	9,998	0	57,065	0	1,140,065	17,897	83,473	1,241,435		
4413	Marcola Early College Academy	0	0	0	0	0	11,505	0	0	0	0	0	0	0	2,676	2,676		
4414	Marcola Web Academy	0	0	0	0	0	6,962	0	0	0	0	0	0	0	1,619	1,619		
4418	Lewis And Clark Montessori Charter School	4,263,977	187,667	228,834	501,388	347,970	77,029	0	8,018	0	26,294	17,209	972,665	105,816	44,716	1,123,197		
4419	Silvies River Web Academy	2,035,123	89,570	109,219	239,304	504,195	149,758	0	3,827	0	504,195	2,002	464,236	143,811	50,907	658,954		
4420	Oregon Virtual Academy	10,680,158	470,056	573,170	1,255,848	480,030	265,021	0	20,063	0	8,105	65,559	2,436,275	233,202	130,433	2,799,910		
4421	Home Scholars Academy of Oakridge and Westfir	0	0	0	0	0	1,484	0	0	0	0	0	0	(1,278)	(444)	(1,722)		
4422	Redmond Proficiency Academy	8,046,339	354,136	431,822	946,145	529,678	156,861	0	15,130	0	106,836	25,932	1,835,468	69,812	72,436	1,977,716		
4423	Molalla River Academy	1,952,246	85,922	104,771	229,559	108,469	127,003	0	3,671	0	20,506	0	445,331	11,593	42,408	499,332		
4424	The Ivy School	1,519,555	66,879	81,550	178,680	396,120	122,763	0	2,857	0	643,603	5,488	346,629	(3,220)	51,870	395,279		
4429	Clackamas Web Academy	27,574	1,214	1,480	3,242	2,450	664	0	52	0	10,538	135	6,290	(4,939)	52	1,403		
4430	Clackamas Charter Alliance 2	215,925	9,503	11,588	25,390	365	2,083	0	406	0	18,619	1,295	49,255	(10,374)	673	39,554		
4431	Corbett Charter School	0	0	0	0	0	0	0	0	0	288,445	6,288	0	(311,478)	(33,555)	(345,033)		
4432	Renaissance Public Academy	91,250	4,016	4,897	10,730	84,586	76,325	0	172	0	514,450	0	20,815	(129,314)	22,270	(86,229)		
4433	Powell Butte Community Charter School	2,088,887	91,936	112,104	245,626	248,836	63,707	0	3,928	0	139,845	0	476,501	25,951	25,211	527,663		
4434	Logos Public Charter School	7,420,875	326,608	398,255	872,599	3,776,465	384,111	0	13,954	0	2,686,543	112,860	1,692,792	13,629	84,999	1,791,420		
4435	Sunny Wolf Charter School	1,521,646	66,971	81,662	178,926	119,303	38,552	0	2,861	0	3,595	0	347,106	45,193	20,025	412,324		
4436	Academy Of Arts & Academics	0	0	0	0	110,610	27,054	0	0	0	1,075,633	95,842	0	(217,410)	(18,539)	(235,949)		
4437	Center for Advance Learning	2,088,896	91,937	112,104	245,627	27,509	42,372	0	3,928	0	103,784	0	476,503	(31,817)	27,721	472,407		
4439	Homesource Family Charter	0	0	0	0	0	0	0	0	0	1,441	0	0	(18,653)	(321)	(18,974)		
4440	Sheridan Allprep Academy	1,316,272	57,932	70,640	154,776	122,474	26,825	0	2,475	0	26,484	0	300,258	40,466	15,661	356,385		
4441	Baker Web Academy	15,407,324	678,109	826,862	1,811,701	3,245,617	768,443	0	28,972	0	0	0	3,514,599	1,076,559	308,245	4,899,403		
4443	Knova Learning Oregon	2,608,981	114,827	140,016	306,782	38,050	36,112	0	4,906	0	114,006	14,380	595,141	(101,545)	20,297	513,893		
4444	Bennett Pearson Academy, Inc.	1,501,021	66,063	80,555	176,501	325,604	40,020	0	2,822	0	101,633	0	342,401	48,017	15,124	405,542		
4446	Coburg Community Charter School	2,017,407	88,790	108,268	237,221	66,512	36,487	0	3,793	0	222,531	0	460,195	(12,250)	26,110	474,055		
4447	Arco Iris Spanish Immersion Charter School	2,511,664	110,544	134,793	295,339	299,201	110,297	0	4,723	0	572,941	0	164,754	52,133	44,456	669,530		
4448	Gresham Barlow Web Academy	4,273,795	188,099	229,361	502,543	278,719	117,377	0	8,036	0	39,117	0	974,905	85,654	56,922	1,117,481		
4449	Mosier Middle School	0	0	0	0	467	334	0	0	0	187,529	8,089	0	(88,826)	(5,069)	(91,895)		
4450	Sauvies Island Academy	2,078,427	91,476	111,543	244,396	85,562	57,006	0	3,908	0	421,584	3,331	474,115	(99,561)	19,918	394,472		
4451	River's Edge Academy Charter School	1,601,840	70,500	85,966	188,356	242,864	33,395	0	3,012	0	180,550	10,063	480,550	22,818	11,735	399,952		
4452	South Columbia Family School	487,101	21,438	26,141	57,277	46,421	6,453	0	916	0	31,932	1,979	111,114	7,688				

Exhibit D

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

Total for all entities		21,823,439,544	960,495,368	1,171,195,023	2,566,152,949	754,014,459	520,165,591	-	41,036,247	-	754,014,449	520,165,599	4,978,193,407	(76)	66	4,978,193,397	
		Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
Employer Number	Employer Name	Employer Net Pension Liability/(Asset) at MD	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Differences between Expected and Actual Experience	Changes in Assumptions	between Projected and Actual Investment Earnings	Changes in Employer Proportion	Differences between Employer Contributions and Proportionate Share of Contributions	Employer Share of Collective Expense/(Income)	Amortization of Employer-Specific Change in Proportion	Amortization of Employer-Specific Differences in Contributions	Employer Total Expense/(Income)	
4458	Oregon Virtual Education West	210,378	9,259	11,290	24,738	18,333	2,407	0	396	0	1,157	495	47,990	3,795	1,527	53,312	
4459	Crater Lake Charter Academy	2,215,160	97,494	118,881	260,474	360,774	71,838	0	4,165	0	97,431	13,956	505,305	163,533	35,614	704,452	
4460	Kairos Pdx	2,154,447	94,822	115,622	253,335	440,288	77,496	0	4,051	0	0	0	491,456	188,485	41,354	721,295	
4461	Mountain View Academy	0	0	0	0	60,823	2,376	0	0	0	290,694	25,300	0	(32,969)	(3,741)	(36,710)	
4462	Bend International School	1,903,661	83,784	102,163	223,846	361,263	69,132	0	3,580	0	26,941	0	434,248	161,208	38,985	634,441	
4463	Dallas Community School-Community Innovation Partners	907,170	39,926	48,685	106,671	231,292	28,697	0	1,706	0	210,151	19,588	206,937	61,453	12,177	280,567	
4464	The Valley School Of Southern Oregon	764,567	33,650	41,032	89,903	252,635	38,014	0	1,438	0	54,139	0	174,407	71,636	19,241	265,284	
4465	Bridge Educational Foundation	415,062	18,268	22,275	48,806	163,807	14,228	0	780	0	93,116	15,307	94,681	36,175	3,598	134,454	
4467	Cannon Beach Academy	506,217	22,280	27,167	59,524	235,575	32,004	0	952	0	0	381	115,474	59,558	11,740	186,772	
4468	Frontier Charter Academy	2,558,021	112,584	137,281	300,790	1,157,877	285,296	0	4,810	0	0	0	583,516	297,583	82,862	963,961	
4469	Desert Sky Montessori	1,013,288	44,597	54,380	119,150	532,738	89,278	0	1,905	0	0	0	231,143	125,568	26,383	383,094	
4470	Oregon Family School	266,877	11,746	14,322	31,381	143,738	193,765	0	502	0	0	0	60,878	33,428	48,118	142,424	
4471	Wahtonka Community School	93,937	4,134	5,041	11,046	50,594	96,412	0	177	0	0	0	21,428	11,766	24,007	57,201	
4472	Valley Inquiry Charter School	0	0	0	0	0	5,412	0	0	0	0	0	0	0	1,259	1,259	
4473	Willamette Connections Academy	0	0	0	0	0	46,495	0	0	0	0	0	0	0	10,813	10,813	
4479	Harmony Academy	0	0	0	0	0	43,661	0	0	0	0	0	0	0	10,154	10,154	

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
1000	State Agencies	SLGRP	1,101,781,403	1,751,349,010	255,543,180	3,108,673,593	15.66%	8.70%	13.07%	2,915,313,948
1039	SAIF	SLGRP	32,690,904	45,270,446	-	77,961,350	15.66%	8.70%	13.07%	68,802,016
2000	Lake County	SLGRP	903,398	1,973,533	1,213,002	4,089,933	17.23%	8.70%	13.07%	4,519,328
2001	Clackamas County	Indep	59,445,902	76,306,318	22,568,057	158,320,276	16.18%	8.70%	13.07%	157,497,718
2002	Curry County	Indep	1,542,803	2,151,981	973,097	4,667,881	18.33%	8.70%	13.07%	5,042,198
2003	Douglas County	Indep	8,840,263	12,056,428	4,752,818	25,649,509	18.20%	8.70%	13.07%	27,288,423
2004	Harney County	SLGRP	1,094,204	3,181,383	551,360	4,826,947	15.64%	8.70%	13.07%	4,594,094
2005	Jackson County	SLGRP	16,629,957	25,142,864	6,897,127	48,669,948	16.47%	8.70%	13.07%	48,504,233
2006	Jefferson County	Indep	1,541,412	2,986,982	1,951,706	6,480,100	17.24%	8.70%	13.07%	7,201,128
2007	Klamath County	SLGRP	1,128,867	-	2,762,042	3,890,909	20.56%	8.70%	13.07%	5,737,447
2008	Lane County	Indep	35,277,916	52,949,751	9,894,762	98,122,429	15.91%	8.70%	13.07%	93,908,254
2009	Marion County	SLGRP	31,686,107	42,410,757	11,030,282	85,127,146	16.49%	8.70%	13.07%	84,431,202
2011	Washington County	SLGRP	58,879,949	67,040,169	24,101,701	150,021,819	16.41%	8.70%	13.07%	152,281,543
2012	Grant County	SLGRP	1,150,132	1,768,746	757,324	3,676,202	16.45%	8.70%	13.07%	3,821,979
2013	Umatilla County	SLGRP	6,255,314	7,735,193	2,812,695	16,803,201	16.69%	8.70%	13.07%	17,202,888
2014	Linn County	Indep	16,190,556	17,480,513	5,812,356	39,483,425	16.96%	8.70%	13.07%	40,296,871
2015	Yamhill County	Indep	8,817,897	18,531,038	2,978,259	30,327,195	16.66%	8.70%	13.07%	29,177,055
2016	Sherman County	SLGRP	1,380,906	966,515	201,102	2,548,522	15.29%	8.70%	13.07%	2,387,816
2017	Columbia County	SLGRP	3,786,389	5,308,251	2,359,251	11,453,891	16.40%	8.70%	13.07%	11,920,609
2018	Coos County	SLGRP	5,872,147	7,945,063	2,599,711	16,416,921	16.45%	8.70%	13.07%	16,584,538
2020	Wasco County	SLGRP	2,341,776	3,522,654	952,447	6,816,877	15.92%	8.70%	13.07%	6,709,265
2021	Baker County	SLGRP	2,110,568	2,720,942	829,790	5,661,300	16.16%	8.70%	13.07%	5,644,463
2022	Gilliam County	SLGRP	1,045,409	1,005,010	63,763	2,114,183	15.91%	8.70%	13.07%	1,939,026
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2027	Deschutes County	SLGRP	25,034,676	35,804,253	10,936,013	71,774,942	16.34%	8.70%	13.07%	71,956,612
2028	Union County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2035	Hood River County	SLGRP	3,617,695	3,043,789	967,876	7,629,360	15.64%	8.70%	13.07%	7,464,066
2036	Clatsop County	SLGRP	4,941,875	6,658,384	2,976,377	14,576,636	16.90%	8.70%	13.07%	15,311,533
2037	Polk County	Indep	6,184,642	10,761,150	2,930,662	19,876,454	16.16%	8.70%	13.07%	19,706,396
2038	Multnomah County	SLGRP	144,205,493	200,165,426	30,590,189	374,961,109	16.34%	8.70%	13.07%	358,061,257
2039	Malheur County	Indep	3,257,606	3,286,615	1,529,145	8,073,366	16.59%	8.70%	13.07%	8,409,042
2040	Benton County	SLGRP	9,599,302	17,779,141	3,470,250	30,848,694	15.74%	8.70%	13.07%	29,561,081
2042	Josephine County	SLGRP	5,949,158	9,850,668	2,798,509	18,598,335	16.06%	8.70%	13.07%	18,461,503
2043	Lincoln County	SLGRP	1,228,992	-	3,772,153	5,001,145	20.94%	8.70%	13.07%	7,483,917
2044	Crook County	SLGRP	592,138	-	1,190,520	1,782,658	20.66%	8.70%	13.07%	2,604,552
2050	Wallowa County	Indep	70,405	-	262,960	333,365	22.77%	8.70%	13.07%	510,448
2052	Tillamook County	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2099	State Judiciary	Indep	25,010,239	-	-	25,010,239	18.61%	0.00%	0.00%	27,460,992
2100	City of Roseburg	SLGRP	4,224,891	2,903,689	4,097,937	11,226,517	17.98%	8.70%	13.07%	13,438,299
2101	City of Salem	Indep	39,795,195	34,113,730	17,200,610	91,109,535	17.22%	8.70%	13.07%	96,718,737
2102	City of Medford	SLGRP	18,093,989	15,166,332	8,249,316	41,509,637	18.15%	8.70%	13.07%	45,352,808
2103	City of Albany	SLGRP	14,398,580	10,223,983	7,880,337	32,502,900	17.59%	8.70%	13.07%	36,122,475
2104	City of Ashland	SLGRP	7,521,929	8,425,559	3,868,601	19,816,088	16.85%	8.70%	13.07%	20,779,633
2105	City of Astoria	SLGRP	2,068,561	3,425,966	1,183,981	6,678,508	16.41%	8.70%	13.07%	6,796,169
2106	City of Beaverton	Indep	17,374,540	17,981,141	7,371,870	42,727,550	17.33%	8.70%	13.07%	44,754,057
2107	City of Bend	Indep	18,228,361	23,779,473	10,896,318	52,904,151	17.20%	8.70%	13.07%	56,004,719

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2109	City of Canby	SLGRP	2,573,311	2,753,730	1,570,221	6,897,262	16.92%	8.70%	13.07%	7,399,972
2110	City of Coquille	SLGRP	486,892	794,148	479,718	1,760,758	16.67%	8.70%	13.07%	1,914,623
2111	City of Eugene	Indep	43,751,567	44,793,543	18,948,824	107,493,933	17.20%	8.70%	13.07%	112,557,061
2112	City Of Forest Grove	Indep	259,697	613	719,726	980,036	16.18%	8.70%	13.07%	1,386,660
2113	City of Grants Pass	SLGRP	5,266,709	5,131,219	4,812,412	15,210,340	17.59%	8.70%	13.07%	17,451,406
2114	City of Gresham	Indep	19,875,678	17,915,098	14,421,898	52,212,674	18.55%	8.70%	13.07%	59,835,147
2115	City of Hillsboro	Indep	25,962,183	31,033,053	13,544,843	70,540,078	16.42%	8.70%	13.07%	73,031,187
2117	City of McMinnville	SLGRP	5,907,024	4,251,011	4,120,719	14,278,754	17.89%	8.70%	13.07%	16,376,129
2118	City of Ontario	Indep	1,485,102	286,034	1,250,016	3,021,152	19.00%	8.70%	13.07%	3,885,535
2119	City of Oregon City	SLGRP	6,193,378	5,719,996	2,742,376	14,655,750	16.12%	8.70%	13.07%	15,104,252
2120	City of Lake Oswego	SLGRP	12,934,529	10,150,861	4,084,254	27,169,644	17.82%	8.70%	13.07%	28,712,854
2121	City of Portland	SLGRP	130,188,337	240,481,476	63,498,975	434,168,788	14.67%	8.70%	13.07%	418,138,142
2122	City of Redmond	SLGRP	3,943,036	6,309,852	2,734,670	12,987,558	16.50%	8.70%	13.07%	13,543,124
2123	City of St Helens	SLGRP	1,619,092	2,137,553	995,482	4,752,127	15.32%	8.70%	13.07%	4,860,268
2125	City of Vernonia	SLGRP	76,363	384,160	326,271	786,794	17.01%	8.70%	13.07%	920,159
2126	City of West Linn	SLGRP	3,241,750	3,904,705	1,589,935	8,736,391	15.70%	8.70%	13.07%	8,846,420
2127	City of Cottage Grove	Indep	1,577,327	2,186,438	836,506	4,600,272	19.03%	8.70%	13.07%	4,958,042
2128	City of Tillamook	SLGRP	719,006	713,968	439,410	1,872,384	17.20%	8.70%	13.07%	2,033,290
2129	City of Sweet Home	Indep	518,355	-	696,173	1,214,528	18.18%	8.70%	13.07%	1,656,975
2131	City of Drain	SLGRP	83,399	541,152	-	624,551	17.01%	8.70%	13.07%	545,085
2132	Eugene Water & Electric Board	SLGRP	13,404,531	29,619,939	-	43,024,470	13.93%	8.70%	13.07%	36,270,742
2135	McMinnville Water & Light Department	SLGRP	1,938,308	3,042,985	-	4,981,293	14.11%	8.70%	13.07%	4,208,071
2138	City of Hood River	SLGRP	1,974,400	1,599,212	1,176,736	4,750,347	19.06%	8.70%	13.07%	5,444,752
2139	City of Reedsport	SLGRP	462,625	851,985	373,726	1,688,336	16.40%	8.70%	13.07%	1,765,075
2140	City of Lebanon	SLGRP	2,229,792	2,616,379	1,132,938	5,979,109	17.24%	8.70%	13.07%	6,290,488
2142	City of Sherwood	SLGRP	2,634,537	3,820,127	1,030,544	7,485,208	16.61%	8.70%	13.07%	7,468,634
2143	City of Oakland	SLGRP	46,832	100,913	-	147,745	12.84%	8.70%	13.07%	121,517
2145	City of Vale	SLGRP	95,507	286,916	38,895	421,319	14.77%	8.70%	13.07%	389,364
2146	City of Prineville	Indep	1,482,701	2,116,262	1,133,762	4,732,725	16.22%	8.70%	13.07%	5,016,250
2147	City of Wheeler	SLGRP	-	115,911	-	115,911	15.78%	8.70%	13.07%	98,826
2148	City of Klamath Falls	SLGRP	4,367,945	4,218,978	824,760	9,411,683	17.55%	8.70%	13.07%	9,424,223
2149	City of Canyonville	Indep	72,113	249,654	-	321,767	13.89%	8.70%	13.07%	271,953
2150	City of Bandon	SLGRP	1,227,477	726,820	195,906	2,150,204	15.23%	8.70%	13.07%	2,032,481
2152	City of Coos Bay	Indep	3,130,280	2,732,498	1,522,280	7,385,058	20.17%	8.70%	13.07%	8,462,294
2154	City of Pendleton	SLGRP	3,672,649	3,618,143	2,412,157	9,702,949	18.30%	8.70%	13.07%	10,864,942
2155	City of Corvallis	SLGRP	12,747,555	13,123,555	7,161,543	33,032,653	16.87%	8.70%	13.07%	35,202,933
2157	City of Monmouth	SLGRP	1,277,740	1,554,881	706,852	3,539,473	15.71%	8.70%	13.07%	3,627,882
2158	City of Milton-Freewater	SLGRP	1,847,848	2,242,208	631,286	4,721,341	16.27%	8.70%	13.07%	4,683,870
2159	City of Baker City	SLGRP	1,622,447	956,148	1,096,581	3,675,177	17.19%	8.70%	13.07%	4,194,925
2160	City of Hermiston	SLGRP	3,043,996	2,507,556	1,148,946	6,700,498	16.42%	8.70%	13.07%	6,903,928
2161	City of Pilot Rock	SLGRP	103,947	139,140	103,123	346,210	15.33%	8.70%	13.07%	375,733
2162	City of Clatskanie	Indep	199,981	430,361	-	630,342	17.37%	8.70%	13.07%	571,872
2163	City of Milwaukie	SLGRP	3,336,172	5,542,122	1,837,636	10,715,930	17.68%	8.70%	13.07%	11,111,407
2165	City of Cornelius	Indep	1,216,180	953,469	458,702	2,628,351	14.76%	8.70%	13.07%	2,597,450
2166	City of Nyssa	SLGRP	173,963	265,857	219,002	658,822	17.73%	8.70%	13.07%	754,992
2167	City of Athena	Indep	123,930	155,111	-	279,041	10.14%	8.70%	13.07%	206,390

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2168	City of Oakridge	SLGRP	306,231	482,644	529,149	1,318,024	18.38%	8.70%	13.07%	1,580,418
2170	City of Madras	SLGRP	531,683	1,128,693	389,539	2,049,915	18.82%	8.70%	13.07%	2,168,738
2172	City of Sandy	SLGRP	1,030,647	2,795,197	932,831	4,758,675	16.75%	8.70%	13.07%	4,876,966
2174	City of Mt Angel	Indep	241,093	471,572	175,329	887,994	14.46%	8.70%	13.07%	885,026
2175	City of Umatilla	SLGRP	823,395	872,712	437,558	2,133,665	16.79%	8.70%	13.07%	2,251,722
2176	City of Scappoose	SLGRP	1,026,645	980,275	374,635	2,381,555	15.60%	8.70%	13.07%	2,373,181
2177	City of Condon	SLGRP	118,962	74,702	-	193,664	13.05%	8.70%	13.07%	155,286
2178	City of Boardman	SLGRP	445,370	305,021	547,559	1,297,950	16.04%	8.70%	13.07%	1,547,489
2179	City of Estacada	SLGRP	368,719	969,199	-	1,337,918	15.61%	8.70%	13.07%	1,165,926
2180	City of Enterprise	SLGRP	282,601	257,572	261,773	801,946	13.95%	8.70%	13.07%	866,186
2181	City of Central Point	SLGRP	2,291,820	1,560,238	1,414,393	5,266,451	15.81%	8.70%	13.07%	5,704,866
2182	City of Cascade Locks	SLGRP	253,298	390,224	134,558	778,080	17.01%	8.70%	13.07%	799,712
2183	City of Myrtle Point	SLGRP	426,612	420,958	560,218	1,407,789	16.74%	8.70%	13.07%	1,666,225
2184	City of Port Orford	SLGRP	209,218	319,168	58,463	586,849	17.01%	8.70%	13.07%	574,549
2185	City of Wood Village	SLGRP	187,686	485,721	-	673,407	15.67%	8.70%	13.07%	587,647
2186	City of Chiloquin	Indep	53,089	141,597	-	194,686	17.22%	8.70%	13.07%	174,663
2187	City of Philomath	SLGRP	591,383	667,378	431,996	1,690,757	17.00%	8.70%	13.07%	1,845,353
2188	City of Talent	SLGRP	387,903	492,181	303,929	1,184,013	17.45%	8.70%	13.07%	1,299,653
2189	City of Willamina	Indep	120,910	400,227	-	521,137	14.41%	8.70%	13.07%	444,030
2191	City of Huntington	SLGRP	-	107,503	-	107,503	15.78%	8.70%	13.07%	91,657
2192	City of North Plains	SLGRP	146,567	524,891	266,230	937,688	12.84%	8.70%	13.07%	979,589
2193	City of Heppner	SLGRP	-	296,513	-	296,513	15.78%	8.70%	13.07%	252,807
2194	City of Cave Junction	SLGRP	128,139	385,624	-	513,763	14.67%	8.70%	13.07%	439,691
2195	City of Metolius	Indep	-	144,954	-	144,954	18.36%	8.70%	13.07%	123,588
2196	City of Hubbard	SLGRP	279,827	188,351	208,675	676,853	17.12%	8.70%	13.07%	773,249
2197	City of Myrtle Creek	SLGRP	303,960	361,037	300,277	965,274	14.45%	8.70%	13.07%	1,041,840
2198	City of Carlton	SLGRP	85,535	412,265	116,985	614,786	12.84%	8.70%	13.07%	601,304
2199	City of Junction City	SLGRP	966,889	1,141,788	330,375	2,439,053	15.26%	8.70%	13.07%	2,366,496
2200	City of Wallowa	SLGRP	78,689	31,926	-	110,615	13.63%	8.70%	13.07%	90,499
2201	City of Coburg	SLGRP	286,237	368,196	76,971	731,404	15.85%	8.70%	13.07%	703,325
2202	City of Dallas	SLGRP	1,662,141	2,617,973	975,653	5,255,767	16.29%	8.70%	13.07%	5,372,550
2203	City of Rockaway Beach	SLGRP	384,293	436,115	177,821	998,229	15.06%	8.70%	13.07%	994,510
2204	City of Burns	SLGRP	237,319	227,319	335,562	800,114	16.08%	8.70%	13.07%	949,561
2205	City of Elgin	SLGRP	12,005	528,098	-	540,103	12.84%	8.70%	13.07%	459,351
2206	City of Weston	SLGRP	37,124	152,468	-	189,592	12.84%	8.70%	13.07%	158,118
2207	City of Mill City	SLGRP	68,077	192,442	-	260,519	12.84%	8.70%	13.07%	215,648
2208	City of Fairview	SLGRP	671,297	901,974	-	1,573,271	14.54%	8.70%	13.07%	1,344,902
2209	City of Monroe	SLGRP	-	118,412	-	118,412	15.78%	8.70%	13.07%	100,958
2210	City of Helix	Indep	-	47,286	-	47,286	16.97%	8.70%	13.07%	40,316
2211	City of Jefferson	SLGRP	160,533	192,004	-	352,537	14.99%	8.70%	13.07%	305,679
2212	Town of Lakeview	SLGRP	290,435	316,612	316,995	924,042	18.15%	8.70%	13.07%	1,082,273
2213	City of Stanfield	Indep	181,052	221,212	114,643	516,907	22.88%	8.70%	13.07%	614,316
2214	City of Yamhill	SLGRP	250,462	168,612	43,581	462,655	16.24%	8.70%	13.07%	452,663
2215	City of Powers	Indep	-	-	31,426	31,426	22.92%	8.70%	13.07%	49,700
2216	City of Brookings	SLGRP	431,745	1,070,082	618,881	2,120,708	16.69%	8.70%	13.07%	2,316,237
2217	City of Sutherlin	SLGRP	705,159	1,165,599	929,389	2,800,148	16.06%	8.70%	13.07%	3,131,758

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2218	City of Prairie City	Indep	76,946	91,831	-	168,777	10.38%	8.70%	13.07%	125,419
2219	City of Sheridan	Indep	314,861	612,579	-	927,440	13.32%	8.70%	13.07%	769,727
2220	City of Garibaldi	SLGRP	168,840	249,845	82,432	501,117	14.72%	8.70%	13.07%	490,015
2221	City of Sisters	SLGRP	155,521	750,128	-	905,649	12.84%	8.70%	13.07%	757,376
2222	City of Jacksonville	Indep	246,341	429,876	355,391	1,031,607	16.01%	8.70%	13.07%	1,161,243
2223	City of Cannon Beach	SLGRP	856,518	1,114,704	337,817	2,309,040	15.32%	8.70%	13.07%	2,258,835
2224	City of Falls City	SLGRP	51,646	154,084	-	205,730	17.01%	8.70%	13.07%	183,203
2225	City of Echo	SLGRP	157,326	31,801	-	189,127	16.58%	8.70%	13.07%	181,013
2226	City of Hines	SLGRP	-	244,159	166,089	410,248	15.78%	8.70%	13.07%	470,835
2227	Town Of Bonanza	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2228	City of Turner	SLGRP	287,253	164,272	54,870	506,395	14.74%	8.70%	13.07%	476,647
2229	City of John Day	SLGRP	126,003	410,501	141,073	677,577	12.84%	8.70%	13.07%	668,550
2231	City of Banks	SLGRP	-	378,048	-	378,048	15.78%	8.70%	13.07%	322,323
2232	City of Joseph	Indep	-	50,995	-	50,995	16.97%	8.70%	13.07%	43,478
2233	City of Lafayette	SLGRP	267,975	316,018	-	583,993	14.42%	8.70%	13.07%	497,425
2234	City of Aumsville	SLGRP	395,870	406,224	213,505	1,015,599	15.75%	8.70%	13.07%	1,051,861
2235	City of Amity	SLGRP	34,734	195,427	-	230,161	17.01%	8.70%	13.07%	201,480
2236	City of Creswell	SLGRP	393,354	577,330	-	970,684	13.48%	8.70%	13.07%	805,074
2237	City of Troutdale	SLGRP	1,105,053	1,747,271	-	2,852,324	13.85%	8.70%	13.07%	2,392,717
2238	City of Warrenton	SLGRP	1,030,743	1,558,601	510,146	3,099,489	17.25%	8.70%	13.07%	3,184,681
2240	City of Wilsonville	SLGRP	3,783,895	6,430,072	-	10,213,967	14.86%	8.70%	13.07%	8,799,772
2241	City of Bay City	SLGRP	75,082	386,182	19,190	480,454	12.84%	8.70%	13.07%	416,486
2242	City of Gaston	SLGRP	-	129,537	-	129,537	15.78%	8.70%	13.07%	110,443
2243	City Of Brownsville	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2244	City of Lakeside	SLGRP	44,355	168,141	-	212,496	12.84%	8.70%	13.07%	176,959
2245	City of Dundee	SLGRP	328,996	208,083	105,542	642,621	15.67%	8.70%	13.07%	648,490
2246	City of Merrill	Indep	48,227	-	42,927	91,154	24.29%	8.70%	13.07%	137,003
2247	City of Malin	SLGRP	64,137	5,599	-	69,736	13.29%	8.70%	13.07%	55,064
2248	City of Fossil	Indep	-	95,872	-	95,872	16.97%	8.70%	13.07%	81,740
2249	City of Phoenix	SLGRP	193,887	606,228	420,933	1,221,049	15.85%	8.70%	13.07%	1,363,877
2250	City of Gold Beach	Indep	446,444	249,335	231,858	927,637	15.85%	8.70%	13.07%	996,751
2251	City of Rogue River	SLGRP	247,164	324,676	143,859	715,699	16.24%	8.70%	13.07%	741,150
2252	City of Dayton	SLGRP	132,614	316,803	-	449,417	14.43%	8.70%	13.07%	383,009
2253	Town of Butte Falls	Indep	4,475	59,956	45,828	110,260	15.08%	8.70%	13.07%	127,576
2254	City of Shady Cove	SLGRP	-	261,771	-	261,771	15.78%	8.70%	13.07%	223,186
2255	Town of Canyon City	SLGRP	-	153,333	-	153,333	15.78%	8.70%	13.07%	130,731
2256	City of Jordan Valley	SLGRP	49,351	14,463	-	63,814	12.84%	8.70%	13.07%	49,717
2257	City of Culver	Indep	120,626	44,125	-	164,751	13.15%	8.70%	13.07%	131,209
2258	City of Adair Village	SLGRP	-	240,743	-	240,743	15.78%	8.70%	13.07%	205,258
2259	Town Of Hammond	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2260	City of Riddle	SLGRP	116,446	171,472	-	287,918	15.09%	8.70%	13.07%	249,870
2261	City of Waldport	Indep	236,807	593,379	-	830,186	15.81%	8.70%	13.07%	726,807
2262	City of Dufur	Indep	-	131,466	-	131,466	16.97%	8.70%	13.07%	112,088
2263	City of La Grande	SLGRP	1,128,245	1,114	1,340,697	2,470,056	20.80%	8.70%	13.07%	3,505,804
2264	City of Gervais	Indep	217,969	234,904	118,405	571,278	13.33%	8.70%	13.07%	558,959
2265	City of Westfir	SLGRP	-	97,639	-	97,639	15.78%	8.70%	13.07%	83,247

Exhibit E

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2266	City of Irrigon	SLGRP	296,618	203,350	-	499,968	14.07%	8.70%	13.07%	419,607
2267	City of Independence	SLGRP	1,057,950	1,268,158	949,802	3,275,910	17.35%	8.70%	13.07%	3,666,285
2268	City of Harrisburg	SLGRP	229,825	602,504	-	832,329	13.81%	8.70%	13.07%	700,954
2269	City of Durham	SLGRP	-	107,254	-	107,254	15.78%	8.70%	13.07%	91,445
2270	City of Lyons	SLGRP	27,054	51,656	-	78,710	17.01%	8.70%	13.07%	71,193
2271	City of Columbia City	SLGRP	16,823	342,360	144,722	503,905	22.20%	8.70%	13.07%	542,804
2272	City of Aurora	SLGRP	-	243,970	-	243,970	15.78%	8.70%	13.07%	208,008
2273	City of Silverton	SLGRP	1,238,821	830,430	759,462	2,828,713	16.81%	8.70%	13.07%	3,137,741
2274	City of Gold Hill	SLGRP	-	90,856	-	90,856	15.78%	8.70%	13.07%	77,464
2275	City of Toledo	SLGRP	555,107	1,196,682	369,129	2,120,917	17.03%	8.70%	13.07%	2,161,812
2276	City of Newport	SLGRP	1,143,955	-	1,631,682	2,775,637	20.62%	8.70%	13.07%	3,972,169
2277	City Of Rajneeshpuram	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2278	City of Springfield	SLGRP	14,807,742	8,530,976	8,573,000	31,911,718	17.43%	8.70%	13.07%	36,059,290
2279	City of Keizer	Indep	2,904,325	3,236,671	1,354,147	7,495,143	19.77%	8.70%	13.07%	8,288,821
2280	City of Winston	SLGRP	249,451	720,447	343,745	1,313,643	18.13%	8.70%	13.07%	1,424,706
2281	City of Manzanita	SLGRP	90,766	382,194	197,140	670,100	20.00%	8.70%	13.07%	744,733
2282	City of Eagle Point	Indep	266,225	-	498,814	765,039	18.38%	8.70%	13.07%	1,077,559
2283	City of Maupin	Indep	74,324	314,173	-	388,497	17.76%	8.70%	13.07%	345,743
2284	City of Halsey	SLGRP	67,838	165,849	-	233,687	12.84%	8.70%	13.07%	192,794
2285	City of Veneta	SLGRP	506,311	536,588	-	1,042,899	15.89%	8.70%	13.07%	932,166
2286	City of Millersburg	SLGRP	60,512	308,836	-	369,348	12.84%	8.70%	13.07%	309,155
2287	City of King City	SLGRP	211,105	-	201,603	412,708	20.62%	8.70%	13.07%	575,655
2288	City of Tualatin	SLGRP	3,046,949	5,806,808	2,261,898	11,115,654	17.19%	8.70%	13.07%	11,618,254
2289	City Of St Paul	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2290	City of Molalla	Indep	1,249,886	1,395,634	526,888	3,172,408	14.63%	8.70%	13.07%	3,102,040
2291	City of Florence	SLGRP	924,505	1,820,070	495,056	3,239,631	15.55%	8.70%	13.07%	3,182,894
2292	City of North Bend	SLGRP	1,612,316	1,314,014	1,476,533	4,402,863	17.87%	8.70%	13.07%	5,155,334
2293	City of Lowell	SLGRP	-	211,851	-	211,851	15.78%	8.70%	13.07%	180,625
2294	City of Depoe Bay	SLGRP	162,394	491,852	-	654,246	15.18%	8.70%	13.07%	564,796
2295	City of Tigard	SLGRP	2,504,831	-	3,902,253	6,407,084	20.30%	8.70%	13.07%	9,171,332
2296	City of Happy Valley	SLGRP	1,136,460	3,501,928	-	4,638,388	14.11%	8.70%	13.07%	3,931,835
2297	City of Rainier	Indep	409,020	384,037	79,704	872,761	20.92%	8.70%	13.07%	958,324
2298	City of Lincoln City	SLGRP	2,312,318	4,619,335	1,137,071	8,068,724	16.70%	8.70%	13.07%	8,015,016
2299	City of Dunes City	SLGRP	-	46,441	-	46,441	15.78%	8.70%	13.07%	39,595
2300	City of Yachats	SLGRP	148,862	410,779	-	559,641	17.01%	8.70%	13.07%	499,626
2301	City of Moro	SLGRP	-	96,049	-	96,049	15.78%	8.70%	13.07%	81,892
2302	City of Mt. Vernon	SLGRP	70,988	90,052	-	161,040	17.01%	8.70%	13.07%	148,021
2303	City of Woodburn	SLGRP	3,479,699	3,528,335	1,763,306	8,771,340	16.41%	8.70%	13.07%	9,165,884
2304	City of Gladstone	SLGRP	1,257,831	926,317	1,280,715	3,464,862	16.59%	8.70%	13.07%	4,046,367
2305	City of Elkton	SLGRP	40,314	-	-	40,314	12.84%	8.70%	13.07%	30,540
2306	City of Imbler	SLGRP	-	20,865	-	20,865	15.78%	8.70%	13.07%	17,790
2307	City of Yoncalla	SLGRP	41,225	96,084	-	137,309	12.84%	8.70%	13.07%	113,152
2308	City of North Powder	SLGRP	38,484	25,524	-	64,008	12.84%	8.70%	13.07%	50,915
2309	City of Gearhart	Indep	255,003	228,498	109,448	592,948	19.25%	8.70%	13.07%	657,525
2501	Port of The Dalles	SLGRP	103,790	91,364	-	195,154	12.84%	8.70%	13.07%	156,524
2507	Port of Astoria	Indep	218,830	1,557,255	-	1,776,085	11.77%	8.70%	13.07%	1,479,678

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP	OPSRP	Total PVFNC
								General Service NC Rate	Police & Fire NC Rate	
2508	Multnomah Drainage	SLGRP	401,404	1,518,244	-	1,919,648	12.84%	8.70%	13.07%	1,598,543
2510	Horsefly Irrigation District	SLGRP	-	103,834	-	103,834	15.78%	8.70%	13.07%	88,529
2511	Grants Pass Irrigation District	SLGRP	-	420,569	-	420,569	15.78%	8.70%	13.07%	358,577
2512	Port of Portland	SLGRP	28,011,793	39,791,821	4,514,529	72,318,143	15.56%	8.70%	13.07%	66,782,045
2513	Port of Coos Bay	SLGRP	234,118	1,780,598	-	2,014,716	15.16%	8.70%	13.07%	1,727,542
2515	Klamath County Fire District 1	Indep	1,529,517	778,366	3,023,465	5,331,347	19.62%	8.70%	13.07%	7,215,692
2518	Clackamas County Housing Authority	Indep	1,224,705	1,217,608	-	2,442,313	15.07%	8.70%	13.07%	2,127,055
2519	Home Forward	SLGRP	5,283,514	10,509,963	-	15,793,477	14.06%	8.70%	13.07%	13,343,681
2521	League of Oregon Cities	Indep	120,104	1,647,200	-	1,767,304	11.66%	8.70%	13.07%	1,487,027
2522	Lane Council of Governments	SLGRP	3,093,648	9,264,114	-	12,357,762	15.16%	8.70%	13.07%	10,665,666
2526	Clatskanie PUD	SLGRP	513,158	2,862,486	-	3,375,644	13.99%	8.70%	13.07%	2,864,122
2527	Deschutes Valley Water District	Indep	1,039,310	485,777	-	1,525,087	13.89%	8.70%	13.07%	1,265,898
2528	Columbia River Fire & Rescue	SLGRP	2,147,417	72,196	2,326,091	4,545,704	20.60%	8.70%	13.07%	6,350,168
2529	East Fork Irrigation District	Indep	121,231	96,199	-	217,430	24.17%	8.70%	13.07%	254,899
2530	River Road Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2531	Oregon School Boards Association	SLGRP	1,479,011	2,214,288	-	3,693,299	15.42%	8.70%	13.07%	3,233,477
2533	Owyhee Irrigation District	Indep	523,675	933,310	-	1,456,985	16.43%	8.70%	13.07%	1,303,375
2535	Athena Cemetary Maintenance District 1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2536	Valley View Cemetery	Indep	8,624	42,847	-	51,471	21.89%	8.70%	13.07%	47,669
2538	Clackamas Vector Control	SLGRP	-	312,802	-	312,802	15.78%	8.70%	13.07%	266,695
2540	West Extension Irrigation District	SLGRP	98,275	238,400	-	336,675	12.84%	8.70%	13.07%	277,709
2541	Jackson County Vector Control District	SLGRP	-	236,358	-	236,358	15.78%	8.70%	13.07%	201,519
2542	Rainbow Water District	SLGRP	274,733	361,002	-	635,735	17.01%	8.70%	13.07%	583,510
2545	Council of Governments	SLGRP	779,394	6,697,428	-	7,476,822	14.83%	8.70%	13.07%	6,392,173
2547	Metzger Water District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2549	Rogue River Fire District	SLGRP	749,436	1,177	407,678	1,158,291	19.85%	8.70%	13.07%	1,523,435
2550	Nyssa Road Assessment District 2	Indep	62,822	131,207	-	194,029	13.66%	8.70%	13.07%	162,498
2551	Sandy Fire Department	SLGRP	818,855	51,846	608,050	1,478,751	20.49%	8.70%	13.07%	1,995,739
2552	Winston-Dillard Fire District	SLGRP	379,369	65,507	366,399	811,276	20.45%	8.70%	13.07%	1,093,029
2553	Tangent Rural Fire Protection District	SLGRP	48,112	364	122,360	170,836	22.19%	8.70%	13.07%	256,808
2555	Monroe Fire Department	SLGRP	72,163	24,932	-	97,095	20.00%	8.70%	13.07%	106,409
2556	Jackson County Fire District 5	Indep	1,128,319	24,858	1,731,303	2,884,481	21.04%	8.70%	13.07%	4,159,849
2557	Estacada Fire Department	SLGRP	119,989	115,329	964,553	1,199,871	22.20%	8.70%	13.07%	1,780,903
2559	Keizer Fire Department	SLGRP	500,104	101,913	2,378,600	2,980,616	20.67%	8.70%	13.07%	4,458,466
2561	Jefferson Rural Fire Protection District	SLGRP	211,629	90,848	171,454	473,931	17.58%	8.70%	13.07%	568,113
2562	Wy'East Fire District	SLGRP	44,655	-	-	44,655	20.00%	8.70%	13.07%	52,693
2563	Central Oregon Irrigation District	SLGRP	510,217	1,213,485	-	1,723,702	14.91%	8.70%	13.07%	1,483,450
2564	Illinois Valley Fire District	SLGRP	83,336	149,829	381,600	614,765	20.00%	8.70%	13.07%	829,570
2567	Charleston Rural Fire Protection District	SLGRP	92,858	-	40,411	133,269	22.20%	8.70%	13.07%	185,534
2568	Molalla Rural Fire Protection District 73	SLGRP	683,993	26,125	740,388	1,450,506	20.38%	8.70%	13.07%	2,015,623
2569	Central Oregon Intergovernmental Council	SLGRP	1,545,568	3,060,989	-	4,606,557	13.91%	8.70%	13.07%	3,878,232
2570	Port of St Helens	Indep	122,461	992,369	-	1,114,830	12.07%	8.70%	13.07%	933,302
2571	Crystal Springs Water District	SLGRP	128,392	376,003	-	504,395	12.84%	8.70%	13.07%	417,845
2572	Local Government Personnel Institute	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2575	Jefferson County Rural Fire Protection District 1	Indep	64,466	59,854	277,617	401,938	16.01%	8.70%	13.07%	550,969
2576	Depoe Bay Rural Fire Protection District	SLGRP	105,674	58,885	715,142	879,701	22.20%	8.70%	13.07%	1,319,593

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2579	La Pine Rural Fire Protection District	SLGRP	1,067,860	28,083	1,236,446	2,332,389	20.15%	8.70%	13.07%	3,248,871
2580	Marion County Fire District 1	SLGRP	2,456,701	121,201	2,195,096	4,772,999	20.27%	8.70%	13.07%	6,512,858
2581	Port of Umatilla	Indep	164,644	-	-	164,644	20.50%	8.70%	13.07%	199,137
2582	Talent Irrigation District	SLGRP	522,646	138,363	-	661,009	16.21%	8.70%	13.07%	617,822
2585	Rogue River Valley Irrigation District	SLGRP	136,656	212,697	-	349,353	12.84%	8.70%	13.07%	284,870
2587	Tualatin Valley Irrigation District	SLGRP	60,928	245,737	-	306,665	12.84%	8.70%	13.07%	255,672
2588	Clatskanie Rural Fire Protection District	SLGRP	366,392	-	849,141	1,215,533	21.26%	8.70%	13.07%	1,802,471
2589	West Slope Water District	SLGRP	233,425	335,605	-	569,030	17.01%	8.70%	13.07%	520,400
2590	Redmond Fire & Rescue	SLGRP	2,716,485	802,432	1,464,795	4,983,713	20.22%	8.70%	13.07%	6,241,396
2592	Medford Irrigation District	SLGRP	93,023	332,956	-	425,979	14.96%	8.70%	13.07%	365,984
2594	Metro	SLGRP	23,766,506	46,310,048	-	70,076,554	14.43%	8.70%	13.07%	59,718,037
2595	Canby Fire District	SLGRP	505,067	50,456	1,351,976	1,907,500	18.74%	8.70%	13.07%	2,739,562
2596	Bend Parks & Recreation	Indep	2,515,781	6,470,170	-	8,985,951	13.45%	8.70%	13.07%	7,512,865
2597	Mapleton Water District	Indep	59,668	18,874	-	78,542	17.58%	8.70%	13.07%	77,981
2598	Marion County Housing Authority	SLGRP	172,351	560,534	-	732,885	12.84%	8.70%	13.07%	608,478
2599	South Suburban Sanitary District	SLGRP	214,373	653,325	-	867,698	15.82%	8.70%	13.07%	757,116
2600	Winston-Dillard Water District	SLGRP	148,139	245,268	-	393,407	12.84%	8.70%	13.07%	321,339
2601	Baker Valley Irrigation District	SLGRP	53,766	-	-	53,766	17.01%	8.70%	13.07%	53,959
2602	Aumsville Rural Fire Protection District	SLGRP	52,591	2,303	194,060	248,954	12.84%	8.70%	13.07%	348,704
2603	Corbett Water District	SLGRP	49,174	198,978	-	248,152	12.84%	8.70%	13.07%	206,901
2604	Netarts-Oceanside Sanitary District	SLGRP	168,507	248,802	-	417,309	12.84%	8.70%	13.07%	339,783
2605	Scio Fire District	SLGRP	88,723	-	-	88,723	18.47%	8.70%	13.07%	96,684
2606	West Valley Housing Authority	SLGRP	376,902	496,278	-	873,180	14.04%	8.70%	13.07%	735,337
2607	Hoodland Fire District 74	SLGRP	395,068	34,222	737,491	1,166,782	20.22%	8.70%	13.07%	1,666,806
2608	Gaston Rural Fire Protection District	Indep	-	-	126,476	126,476	16.97%	8.70%	13.07%	200,018
2610	Turner Fire District	Indep	96,769	22,426	501,038	620,233	32.34%	8.70%	13.07%	996,138
2612	Community Services Consortium	SLGRP	1,160,133	3,105,054	-	4,265,187	14.26%	8.70%	13.07%	3,623,436
2613	Polk Soil & Water Conservation District	Indep	25,528	192,534	-	218,062	12.63%	8.70%	13.07%	183,177
2614	Mountain Valley Mental Health Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2615	Humanities Council	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2616	Alcohol Safety Action Program	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2617	Clean Water Services	SLGRP	11,688,053	20,169,849	-	31,857,902	14.91%	8.70%	13.07%	27,478,676
2618	Estacada Cemetery District	Indep	7,763	54,370	-	62,133	22.19%	8.70%	13.07%	56,519
2619	Comprehensive Options For Drug Abusers	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2620	Jackson County Fire District 4	SLGRP	105,891	-	394,614	500,505	22.20%	8.70%	13.07%	762,766
2623	Evans Valley Fire District 6	Indep	-	-	48,740	48,740	16.97%	8.70%	13.07%	77,081
2624	Klamath Vector Control	SLGRP	-	103,556	-	103,556	15.78%	8.70%	13.07%	88,292
2625	Port of Newport	SLGRP	147,398	722,761	-	870,159	16.04%	8.70%	13.07%	755,718
2626	Tillamook Peoples Utility District	SLGRP	3,535,630	5,263,865	-	8,799,495	14.87%	8.70%	13.07%	7,589,885
2628	McKenzie Fire And Rescue	SLGRP	156,968	171,500	241,854	570,321	20.00%	8.70%	13.07%	713,927
2629	Metropolitan Wastewater Management Commission	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2630	Sheridan Fire District	SLGRP	73,457	48,973	155,691	278,121	22.01%	8.70%	13.07%	383,366
2631	Arch Cape Water-Sanitary District	SLGRP	75,565	53,262	-	128,827	12.84%	8.70%	13.07%	102,656
2632	Umpqua Regional Council of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2633	Port of Cascade Locks	Indep	69,697	615,791	-	685,488	13.66%	8.70%	13.07%	581,195
2637	Northeast Oregon Housing Authority	Indep	231,898	699,297	-	931,195	18.68%	8.70%	13.07%	851,800

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

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2638	North Douglas County Fire and EMS	SLGRP	158,838	17,485	297,715	474,038	20.00%	8.70%	13.07%	673,164
2641	Suburban East Salem Water District	SLGRP	215,740	150,414	-	366,154	15.98%	8.70%	13.07%	331,647
2642	Dexter Rural Fire Protection District	SLGRP	-	-	92,467	92,467	15.78%	8.70%	13.07%	146,233
2643	Sweet Home Cemetery	Indep	43,266	104,699	-	147,965	17.41%	8.70%	13.07%	133,708
2644	Lakeside Water District	Indep	104,802	77,337	-	182,139	11.91%	8.70%	13.07%	139,581
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	114,093	203,270	-	317,363	18.40%	8.70%	13.07%	297,167
2646	Keno Rural Fire Protection District	Indep	-	-	17,603	17,603	16.97%	8.70%	13.07%	27,839
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	-	-	400,855	400,855	15.78%	8.70%	13.07%	633,940
2648	Black Butte Ranch Rural Fire Protection District	Indep	242,375	61,372	371,852	675,599	22.27%	8.70%	13.07%	958,862
2649	Colton Fire Department	SLGRP	8,318	36,902	-	45,220	17.01%	8.70%	13.07%	39,811
2651	Imbler Rural Fire Protection District	SLGRP	10,868	14,974	-	25,842	22.20%	8.70%	13.07%	27,001
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2653	Umatilla Fire Department	SLGRP	83,187	21,552	117,735	222,474	22.20%	8.70%	13.07%	313,528
2654	Spring Valley Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2655	North Bay Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	3,051,197	10,853,515	-	13,904,712	14.36%	8.70%	13.07%	11,838,803
2658	Salem Metropolitan Communication Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2659	Silverton Fire District	SLGRP	290,352	-	56,285	346,637	20.10%	8.70%	13.07%	433,341
2660	Tualatin Valley Fire & Rescue	SLGRP	29,985,242	5,644,537	28,415,247	64,045,025	20.33%	8.70%	13.07%	85,716,790
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2662	East Central Oregon Association of Counties	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2663	Metropolitan Area Communications Commission	SLGRP	127,065	708,529	-	835,594	17.01%	8.70%	13.07%	731,613
2664	Applegate Valley Rural Fire Protection District 9	Indep	315,267	47,498	235,250	598,015	21.73%	8.70%	13.07%	816,732
2665	N NE Community Mental Health Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2666	Central City Concern	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2667	Mental Health Services West Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2668	Southeast Mental Health Network Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2669	Roseburg Urban Sanitary Authority	SLGRP	441,673	451,667	-	893,340	14.95%	8.70%	13.07%	774,669
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2671	Columbia 911 Communications District	SLGRP	489,721	887,303	-	1,377,024	13.74%	8.70%	13.07%	1,153,512
2672	Rockwood Water PUD	Indep	544,217	1,208,661	-	1,752,878	14.42%	8.70%	13.07%	1,493,513
2673	Port Orford Library	SLGRP	37,656	39,292	-	76,948	12.84%	8.70%	13.07%	62,027
2674	Nestucca Rural Fire District	SLGRP	71,806	402	268,794	341,002	20.01%	8.70%	13.07%	510,206
2675	Salmon Harbor-Douglas County	Indep	198,441	299,580	-	498,021	11.57%	8.70%	13.07%	390,883
2676	Woodburn Fire District	SLGRP	861,404	64,056	529,740	1,455,200	20.54%	8.70%	13.07%	1,936,284
2677	Portland Private Industry Council Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2678	Central Oregon Regional Housing Authority	Indep	121,801	842,333	-	964,134	11.11%	8.70%	13.07%	798,012
2679	Columbia River Public Utility District	Indep	1,408,007	2,698,421	-	4,106,428	12.88%	8.70%	13.07%	3,370,646
2681	Cloverdale Rural Fire Protection District	SLGRP	93,480	-	58,764	152,244	22.20%	8.70%	13.07%	215,373
2684	Parkdale Fire District	SLGRP	86,692	-	48,277	134,969	20.00%	8.70%	13.07%	178,645
2685	Oregon Community College Association	Indep	280,171	317,857	-	598,028	16.68%	8.70%	13.07%	546,727
2686	Weston Cemetery	SLGRP	-	24,262	-	24,262	15.78%	8.70%	13.07%	20,686
2687	Columbia Drainage Vector Control District	SLGRP	82,045	145,480	-	227,525	12.84%	8.70%	13.07%	186,190
2688	Polk County Fire District 1	Indep	683,230	37,217	703,092	1,423,539	19.55%	8.70%	13.07%	1,931,721
2689	Redmond Area Park & Recreation District	Indep	208,452	627,747	29,709	865,908	13.77%	8.70%	13.07%	751,554
2692	Siuslaw Public Library	SLGRP	166,792	200,114	-	366,906	13.79%	8.70%	13.07%	306,321

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2693	City-County Insurance Services	Indep	2,602,107	4,765,676	-	7,367,783	13.19%	8.70%	13.07%	6,088,201
2694	Philomath Fire Department	SLGRP	88,313	49,059	412,284	549,656	20.00%	8.70%	13.07%	798,052
2695	Washington County Consolidated Communications Agency	SLGRP	2,654,283	4,776,189	-	7,430,472	14.30%	8.70%	13.07%	6,311,598
2696	Stayton Fire District	SLGRP	385,618	-	133,319	518,937	19.25%	8.70%	13.07%	648,805
2697	Oregon Museum Park	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2698	Halsey Shedd Rural Fire Protection District	Indep	19,468	-	140,249	159,717	15.21%	8.70%	13.07%	239,269
2699	Chetco Library Board	SLGRP	59,045	157,815	-	216,860	17.01%	8.70%	13.07%	193,810
2700	Lowell Rural Fire Protection District	SLGRP	2,191	-	138,731	140,922	19.99%	8.70%	13.07%	221,983
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	595,659	43,886	648,686	1,288,231	21.45%	8.70%	13.07%	1,817,132
2702	Banks Fire District 13	Indep	100,864	86,040	298,554	485,458	21.41%	8.70%	13.07%	672,923
2703	Westport Sewer District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2705	Lebanon Fire District	SLGRP	1,489,549	315,362	2,080,569	3,885,479	21.55%	8.70%	13.07%	5,453,121
2707	Clatskanie Library	SLGRP	53,145	26,720	-	79,865	17.01%	8.70%	13.07%	76,118
2708	Milton-Freewater Cemetery District 3	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2709	Scappoose Public Library	SLGRP	-	135,669	-	135,669	15.78%	8.70%	13.07%	115,672
2710	Klamath County Emergency Communications District	SLGRP	184,858	608,813	-	793,671	14.31%	8.70%	13.07%	675,148
2712	Jefferson County EMS	SLGRP	105,682	562,242	4,964	672,888	12.84%	8.70%	13.07%	567,279
2713	Port of Tillamook Bay	SLGRP	109,277	728,502	-	837,779	12.84%	8.70%	13.07%	703,905
2714	Winchester Bay Sanitary District	Indep	67,892	52,245	-	120,137	15.15%	8.70%	13.07%	105,229
2715	Jackson County Fire District 3	SLGRP	3,458,841	486,701	3,114,428	7,059,970	20.33%	8.70%	13.07%	9,489,112
2716	Neskowin Water District	SLGRP	-	212,271	-	212,271	15.78%	8.70%	13.07%	180,982
2717	Ice Fountain Water District	Indep	135,075	246,402	-	381,477	14.98%	8.70%	13.07%	329,464
2718	Curry Library	SLGRP	-	125,044	-	125,044	15.78%	8.70%	13.07%	106,613
2719	Human Solutions, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2720	Tri-Met	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2721	Klamath Housing Authority	SLGRP	130,791	507,488	-	638,279	12.84%	8.70%	13.07%	531,766
2722	Tillamook 9-1-1	Indep	239,758	394,402	-	634,160	12.85%	8.70%	13.07%	518,040
2723	Oregon Coastal Zone Management Association	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2724	Nehalem Bay Wastewater Agency	Indep	174,306	300,638	-	474,944	17.54%	8.70%	13.07%	436,706
2725	West Valley Fire District	Indep	33,350	23,882	533,135	590,367	17.46%	8.70%	13.07%	897,854
2726	Yamhill Communications Agency	SLGRP	268,328	607,886	-	876,214	14.48%	8.70%	13.07%	747,521
2728	Baker County Library District	SLGRP	143,273	428,009	-	571,282	15.71%	8.70%	13.07%	497,719
2729	Douglas County Fire District 2	Indep	2,169,804	30,897	1,998,014	4,198,715	20.15%	8.70%	13.07%	5,765,714
2731	Canby Utility Board	SLGRP	420,739	1,474,361	-	1,895,100	14.87%	8.70%	13.07%	1,626,167
2732	Umatilla County Special Library District	SLGRP	49,849	102,706	-	152,555	17.01%	8.70%	13.07%	137,595
2733	Wiard Memorial Park District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2734	Seal Rock Water District	SLGRP	228,791	310,326	-	539,117	14.64%	8.70%	13.07%	462,205
2736	Wasco 9-1-1	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2737	Portland Energy Conservation Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2739	Scappoose Rural Fire Protection District	SLGRP	970,676	155,118	981,168	2,106,962	20.31%	8.70%	13.07%	2,847,093
2740	Neskowin Regional Sanitary Authority	Indep	60,636	141,307	-	201,943	14.85%	8.70%	13.07%	173,605
2741	Port of Garibaldi	SLGRP	81,522	224,431	-	305,953	14.90%	8.70%	13.07%	263,016
2742	Amity Fire District	SLGRP	97,058	8,282	-	105,340	21.89%	8.70%	13.07%	132,413
2743	Douglas Soil & Water Conservation District	Indep	52,878	113,309	-	166,187	22.99%	8.70%	13.07%	168,331
2745	Clackamas County Fire District	SLGRP	11,135,235	2,470,396	18,373,951	31,979,582	20.16%	8.70%	13.07%	44,408,805

Exhibit E

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Development of Present Value of Future Normal Cost (PVFNC)**

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Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2746	Marion-Salem Data Center	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2747	Salem Housing Authority	Indep	848,594	1,347,715	-	2,196,309	13.12%	8.70%	13.07%	1,805,941
2749	Black Butte Ranch Police	SLGRP	211,563	61,771	141,685	415,020	20.00%	8.70%	13.07%	526,382
2750	Eastern Oregon Human Services Consortium	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	127,915	45,201	101,364	274,480	20.00%	8.70%	13.07%	349,782
2753	Linn-Benton Housing Authority	SLGRP	687,468	544,621	-	1,232,089	13.79%	8.70%	13.07%	1,023,675
2754	Western Lane Ambulance District	SLGRP	703,304	919,871	25,692	1,648,867	13.61%	8.70%	13.07%	1,389,659
2756	Sandy Area Sch Trans Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2757	City of Stayton	SLGRP	594,182	-	274,182	868,364	20.00%	8.70%	13.07%	1,134,746
2758	Mohawk Valley Rural Fire District	SLGRP	-	19,134	228,062	247,196	15.78%	8.70%	13.07%	376,987
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2761	Clackamas River Water	SLGRP	1,388,117	1,774,852	-	3,162,969	13.70%	8.70%	13.07%	2,635,253
2763	Junction City Fire Department	SLGRP	37,006	-	182,449	219,455	12.84%	8.70%	13.07%	316,572
2765	Green Sanitary	SLGRP	311,148	-	-	311,148	14.71%	8.70%	13.07%	270,042
2766	Southwest Lincoln County Water District	SLGRP	188,831	101,639	-	290,470	13.97%	8.70%	13.07%	242,297
2767	Springfield Utility Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2768	Lake County Library District	SLGRP	21,446	119,882	-	141,328	15.40%	8.70%	13.07%	121,697
2771	Harbor Water PUD	Indep	95,138	155,036	-	250,174	15.68%	8.70%	13.07%	220,198
2772	Umatilla County Soil & Water District	SLGRP	-	204,072	-	204,072	15.78%	8.70%	13.07%	173,992
2773	Housing Authority of Jackson County	SLGRP	1,115,151	2,054,705	-	3,169,856	13.23%	8.70%	13.07%	2,622,295
2774	Oregon Trail Library District	SLGRP	4,056	213,124	-	217,180	12.85%	8.70%	13.07%	184,784
2776	Rainier Cemetery District	SLGRP	-	52,625	-	52,625	15.78%	8.70%	13.07%	44,868
2777	City of Newberg	SLGRP	2,941,698	1,561,567	1,548,906	6,052,171	18.08%	8.70%	13.07%	6,918,908
2778	Mulino Water District 23	SLGRP	68,073	-	-	68,073	12.84%	8.70%	13.07%	51,569
2779	Brownsville Rural Fire Protection District	Indep	95,351	-	-	95,351	21.18%	8.70%	13.07%	119,153
2780	Nehalem Bay Health District	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2781	North Bend Coos-Curry Housing Authority	SLGRP	-	555,460	-	555,460	15.78%	8.70%	13.07%	473,585
2782	Millington Rural Fire Protection District	Indep	-	-	78,695	78,695	16.97%	8.70%	13.07%	124,454
2783	Tillamook Fire District	Indep	149,935	-	70,610	220,545	19.16%	8.70%	13.07%	281,161
2784	Eisenschmidt Pool	SLGRP	135,375	111,959	-	247,334	12.84%	8.70%	13.07%	198,011
2785	Fern Ridge Community Library	Indep	-	171,242	-	171,242	16.97%	8.70%	13.07%	146,001
2786	Seal Rock Rural Fire Protection District	SLGRP	-	-	168,245	168,245	15.78%	8.70%	13.07%	266,074
2788	Port of Hood River	Indep	571,358	884,132	-	1,455,490	13.62%	8.70%	13.07%	1,212,943
2789	Farmers Irrigation District	SLGRP	199,997	345,516	-	545,513	15.73%	8.70%	13.07%	480,198
2790	Silver Falls Library District	SLGRP	176,919	337,279	-	514,198	14.99%	8.70%	13.07%	444,033
2792	North Wasco County Parks And Recreation District	SLGRP	49,495	191,424	-	240,919	17.01%	8.70%	13.07%	212,881
2793	North Lincoln Fire & Rescue District 1	SLGRP	395,373	118,833	833,039	1,347,246	20.00%	8.70%	13.07%	1,885,284
2794	Siuslaw Rural Fire Protection District 1	SLGRP	-	125,086	694,977	820,063	15.78%	8.70%	13.07%	1,205,734
2796	West Side Rural Fire Protection District	Indep	-	4,768	113,932	118,700	16.97%	8.70%	13.07%	184,245
2797	Vernonia Fire	Indep	24,440	-	119,225	143,665	11.90%	8.70%	13.07%	205,710
2798	Fairview Water District	SLGRP	-	96,694	-	96,694	15.78%	8.70%	13.07%	82,441
2799	Sublimity Fire District	SLGRP	36,689	9,532	104,847	151,068	12.84%	8.70%	13.07%	201,733
2801	Coburg Rural Fire Protection District	SLGRP	124,676	16,398	52,018	193,092	20.22%	8.70%	13.07%	244,983
2802	Rural Road Assessment District 3	SLGRP	-	180,022	-	180,022	15.78%	8.70%	13.07%	153,487
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2804	Aurora Rural Fire Protection District	SLGRP	88,426	-	289,833	378,259	20.00%	8.70%	13.07%	562,705

Exhibit E

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Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP	OPSRP	Total PVFNC
								General Service NC Rate	Police & Fire NC Rate	
2806	Multnomah County Rural Fire Protection District 14	SLGRP	-	21,886	-	21,886	15.78%	8.70%	13.07%	18,660
2808	Lifeways	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2809	Juntura Road District 4	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2810	Sutherlin Water Control District	SLGRP	-	91,459	-	91,459	15.78%	8.70%	13.07%	77,978
2811	Mid-Columbia Center For Living	SLGRP	737,081	5,606,333	-	6,343,414	14.36%	8.70%	13.07%	5,404,444
2812	Workforce Development Board	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2814	The Job Council	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2816	Odell Sanitary District	SLGRP	51,638	218,746	-	270,384	12.84%	8.70%	13.07%	225,622
2817	Wickiup Water District	SLGRP	-	110,656	-	110,656	15.78%	8.70%	13.07%	94,345
2818	Netarts Water District	SLGRP	112,397	-	-	112,397	12.84%	8.70%	13.07%	85,147
2819	Harrisburg Fire and Rescue	SLGRP	14,269	223	115,082	129,574	20.00%	8.70%	13.07%	199,026
2820	Central Oregon Coast Fire & Rescue District	SLGRP	-	11,063	289,673	300,736	15.78%	8.70%	13.07%	467,541
2821	Tillamook County Soil And Water Conservation District	Indep	164,948	53,577	-	218,525	14.23%	8.70%	13.07%	184,166
2822	Deschutes County Rural Fire Protection District 2	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2823	Lyons Fire District	SLGRP	-	36,818	42,841	79,659	15.78%	8.70%	13.07%	99,143
2824	Glide Fire Department	SLGRP	7,012	40,050	53,945	101,006	19.99%	8.70%	13.07%	127,728
2825	Northern Oregon Corrections	SLGRP	936,482	1,310,557	1,241,504	3,488,543	15.99%	8.70%	13.07%	3,964,269
2826	Wasco County Soil-Water Conservation District	SLGRP	238,722	148,376	-	387,098	12.84%	8.70%	13.07%	307,351
2828	Deschutes Public Library District	Indep	1,903,797	2,940,370	-	4,844,167	13.98%	8.70%	13.07%	4,077,249
2829	Hubbard Rural Fire Protection District	SLGRP	-	-	49,818	49,818	15.78%	8.70%	13.07%	78,785
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	74,710	-	41,975	116,685	20.00%	8.70%	13.07%	154,539
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2832	Careoregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2833	Boardman Rural Fire Protection District	Indep	105,879	49,402	507,168	662,449	21.29%	8.70%	13.07%	977,187
2834	Crescent Rural Fire Protection District	SLGRP	-	33,876	228,464	262,340	15.78%	8.70%	13.07%	390,192
2835	North Clackamas County Water Commission	Indep	191,733	82,831	-	274,564	15.41%	8.70%	13.07%	244,944
2836	Regional Organized Crime Narcotics Task Force	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2837	NORCOM	SLGRP	424,062	1,019,241	-	1,443,303	14.48%	8.70%	13.07%	1,231,290
2838	High Desert Parks & Recreation District	SLGRP	-	29,759	-	29,759	15.78%	8.70%	13.07%	25,372
2839	North Morrow Vector Control District	SLGRP	140,430	-	-	140,430	12.84%	8.70%	13.07%	106,384
2840	Cannon Beach Rural Fire Protection District	SLGRP	161,470	-	-	161,470	21.77%	8.70%	13.07%	207,397
2841	Jefferson County Soil & Water Conservation District	Indep	73,587	60,038	-	133,625	10.87%	8.70%	13.07%	98,382
2842	Tualatin Valley Water District	SLGRP	5,226,118	5,904,136	-	11,130,254	14.37%	8.70%	13.07%	9,464,726
2843	Yachats Rural Fire Protection District	SLGRP	75,773	-	284,890	360,663	20.00%	8.70%	13.07%	539,957
2844	Crook County Rural Fire Protection District 1	SLGRP	417,033	76,572	1,661,388	2,154,993	18.47%	8.70%	13.07%	3,147,174
2845	Sunrise Water Authority	Indep	384,882	1,553,632	-	1,938,514	11.06%	8.70%	13.07%	1,575,778
2846	Jefferson County Library District	SLGRP	91,478	85,536	-	177,014	12.84%	8.70%	13.07%	142,228
2847	Sweet Home Fire and Ambulance District	SLGRP	392,166	671	869,771	1,262,608	21.11%	8.70%	13.07%	1,864,528
2848	Lane Transit District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2849	Lebanon Aquatic District	SLGRP	7,788	212,142	-	219,930	16.64%	8.70%	13.07%	188,519
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00%	0.00%	0.00%	-
2851	East Umatilla County Rural Fire Protection District	SLGRP	10,226	-	-	10,226	22.01%	8.70%	13.07%	13,279
2852	Ochoco Irrigation District	SLGRP	181,722	353,034	-	534,756	13.31%	8.70%	13.07%	443,701
2853	Mill City Rural Fire Protection District	SLGRP	55,001	-	-	55,001	20.00%	8.70%	13.07%	64,901
2854	Sunset Empire Transportation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2855	Harney Hospital	SLGRP	1,378,171	9,309,959	-	10,688,130	13.44%	8.70%	13.07%	9,030,506

Exhibit E

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Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2856	Mid-Columbia Council Of Governments	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2857	Sunriver Service District	SLGRP	958,518	64,416	993,004	2,015,938	20.00%	8.70%	13.07%	2,756,378
2858	Nesika Beach-Ophir Water District	SLGRP	15,912	80,251	-	96,163	12.84%	8.70%	13.07%	80,476
2859	South Lane County Fire and Rescue	Indep	570,055	66,326	1,565,934	2,202,315	19.75%	8.70%	13.07%	3,197,284
2860	Coos County Airport District	SLGRP	162,012	482,227	-	644,239	12.84%	8.70%	13.07%	533,881
2861	Mt Angel Fire District	Indep	36,598	40,296	-	76,894	19.30%	8.70%	13.07%	76,031
2864	Tri-City Water and Sanitary Authority	SLGRP	73,965	328,634	-	402,599	12.84%	8.70%	13.07%	336,226
2865	Tri-County Cooperative Weed Management Area	Indep	-	108,403	-	108,403	16.97%	8.70%	13.07%	92,424
2866	Jefferson Behavioral Health	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2867	West Multnomah Soil And Water Conservation District	SLGRP	187,527	542,418	-	729,945	12.84%	8.70%	13.07%	604,528
2869	Nehalem Bay Fire & Rescue	SLGRP	89,412	8,049	164,407	261,868	22.20%	8.70%	13.07%	383,979
2870	Clackamas River Water Providers	Indep	100,864	78,976	-	179,840	8.95%	8.70%	13.07%	120,596
2872	Emergency Communications of Southern Oregon	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2873	Mosier Fire District	SLGRP	75,123	-	-	75,123	20.00%	8.70%	13.07%	88,645
2874	Umatilla-Morrow Radio and Data District	Indep	213,122	-	-	213,122	11.53%	8.70%	13.07%	144,981
2876	Oregon Municipal Electric Utilities Association	Indep	-	129,887	-	129,887	16.97%	8.70%	13.07%	110,741
2877	Mid-Columbia Fire And Rescue V1-801	Indep	-	61,646	1,945,179	2,006,825	16.97%	8.70%	13.07%	3,128,801
2878	Yamhill Fire Protection District	Indep	1,466	1,203	74,157	76,826	12.21%	8.70%	13.07%	119,359
2879	LaGrande Rural Fire Protection District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2880	Oregon Health & Science University	SLGRP	155,527,294	164,049,991	2,011,340	321,588,625	14.92%	8.70%	13.07%	279,957,462
2881	Lake Chinook Fire and Rescue District	Indep	-	-	44,859	44,859	16.97%	8.70%	13.07%	70,943
2883	Lane Fire Authority	SLGRP	1,542,298	115,170	2,298,006	3,955,475	20.72%	8.70%	13.07%	5,617,851
2884	North Central Public Health District	SLGRP	374,052	1,114,479	-	1,488,531	16.33%	8.70%	13.07%	1,310,593
2885	Siletz Rural Fire Protection District	Indep	-	-	93,185	93,185	16.97%	8.70%	13.07%	147,370
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	-	27,379	252,805	280,184	15.78%	8.70%	13.07%	423,147
2887	Umatilla County Fire District #1	Indep	1,178,130	86,986	2,733,508	3,998,624	19.28%	8.70%	13.07%	5,737,271
2888	Oak Lodge Water Services District	SLGRP	1,384,223	1,475,305	-	2,859,528	14.25%	8.70%	13.07%	2,421,631
2889	Mid-Valley Behavioral Care Network	Indep	146,259	1,119,961	-	1,266,220	14.38%	8.70%	13.07%	1,078,968
2890	Central Cascades Fire and EMS	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2891	Grant County Emergency Communications Agency	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2892	Lake Health District	Indep	-	30,301	-	30,301	16.97%	8.70%	13.07%	25,835
2893	Pleasant Hill Goshen Fire and Rescue	SLGRP	-	14,776	252,636	267,412	15.78%	8.70%	13.07%	412,135
2894	Greater Toledo Pool Recreation District	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2895	Western Lane Fire and EMS Authority	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2896	CareOregon Inc	Indep	-	-	-	-	0.00%	0.00%	0.00%	-
2900	Clatsop Community College	SLGRP	2,354,640	4,247,238	3,855	6,605,733	14.40%	8.70%	13.07%	5,627,794
2901	Blue Mountain Community College	SLGRP	4,605,981	5,897,631	52,046	10,555,658	14.40%	8.70%	13.07%	9,023,871
2902	Treasure Valley Community College	SLGRP	2,994,236	5,965,275	1,066	8,960,577	14.40%	8.70%	13.07%	7,631,582
2903	Umpqua Community College	SLGRP	2,491,370	9,289,688	25,666	11,806,724	14.40%	8.70%	13.07%	10,077,646
2904	Lane Community College	SLGRP	18,198,993	27,030,248	32,467	45,261,708	14.40%	8.70%	13.07%	38,559,200
2905	Mt Hood Community College	SLGRP	14,268,043	30,055,053	-	44,323,096	14.40%	8.70%	13.07%	37,747,067
2906	Klamath Community College	SLGRP	955,750	6,656,145	6,678	7,618,573	14.40%	8.70%	13.07%	6,497,596
2908	Clackamas Community College	SLGRP	10,841,794	21,134,087	5,178	31,981,059	14.40%	8.70%	13.07%	27,238,299
2910	Linn-Benton Community College	SLGRP	10,083,182	19,170,060	1,376	29,254,618	14.40%	8.70%	13.07%	24,913,241
2918	Portland Community College	SLGRP	47,571,754	86,117,248	96,184	133,785,186	14.40%	8.70%	13.07%	113,992,640
2919	Chemeketa Community College	SLGRP	21,577,633	29,571,127	24,016	51,172,776	14.40%	8.70%	13.07%	43,582,681

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
2922	Rogue Community College	SLGRP	7,820,938	12,489,031	122,264	20,432,233	14.40%	8.70%	13.07%	17,486,174
2995	Oregon Coast Community College	SLGRP	488,168	2,151,982	-	2,640,150	14.40%	8.70%	13.07%	2,249,528
2996	Columbia Gorge Community College	SLGRP	1,661,182	3,145,182	4,412	4,810,776	14.40%	8.70%	13.07%	4,099,900
2997	Tillamook Bay Community College	SLGRP	536,901	1,630,750	8,087	2,175,738	14.40%	8.70%	13.07%	1,859,318
2998	Southwestern Community College	SLGRP	3,020,146	8,220,275	4,965	11,245,386	14.40%	8.70%	13.07%	9,582,375
2999	Central Oregon Community College	SLGRP	7,205,652	17,107,605	36,821	24,350,078	14.40%	8.70%	13.07%	20,766,097
3003	Baker School District 5J	Schools	4,058,544	5,853,090	3,290	9,914,924	13.63%	8.70%	13.07%	8,259,307
3008	Huntington School District 16J	Schools	152,350	444,581	-	596,931	13.63%	8.70%	13.07%	501,565
3016	Burnt River High School	Schools	124,729	337,300	-	462,029	13.63%	8.70%	13.07%	387,885
3027	Pine-Eagle School District 61	Schools	518,181	992,130	-	1,510,311	13.63%	8.70%	13.07%	1,262,596
3037	Alsea School	Schools	131,256	1,157,864	-	1,289,120	13.63%	8.70%	13.07%	1,092,747
3039	Corvallis School District 509J	Schools	14,268,553	22,976,822	-	37,245,375	13.63%	8.70%	13.07%	31,064,380
3043	Philomath School District 17J	Schools	3,650,435	4,654,745	3,150	8,308,330	13.63%	8.70%	13.07%	6,909,187
3049	Monroe Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3075	West Linn School District	Schools	23,469,039	34,927,673	-	58,396,712	13.63%	8.70%	13.07%	48,652,431
3083	Welches Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3109	Boring School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3116	Colton School District 53	Schools	1,012,359	2,103,846	-	3,116,205	13.63%	8.70%	13.07%	2,607,848
3122	Oregon City School District 62	Schools	19,183,033	23,887,042	-	43,070,075	13.63%	8.70%	13.07%	35,792,512
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3160	Gladstone School District 115	Schools	4,359,241	6,236,385	-	10,595,626	13.63%	8.70%	13.07%	8,822,713
3174	Canby Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3175	Sandy Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3176	Molalla Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3179	Clatsop County School District 1C	Schools	4,729,638	6,032,351	-	10,761,989	13.63%	8.70%	13.07%	8,946,616
3186	Jewell School District 8	Schools	692,551	1,425,570	-	2,118,121	13.63%	8.70%	13.07%	1,772,370
3187	Seaside Schools	Schools	4,518,010	5,126,643	-	9,644,653	13.63%	8.70%	13.07%	8,004,224
3195	Warrenton-Hammond School District	Schools	1,292,788	4,549,607	32,057	5,874,452	13.63%	8.70%	13.07%	4,969,314
3230	Vernonia School District	Schools	1,388,467	1,691,830	-	3,080,297	13.63%	8.70%	13.07%	2,559,018
3241	Coquille School District 8	Schools	2,269,612	3,406,326	-	5,675,938	13.63%	8.70%	13.07%	4,729,388
3242	Coos Bay School District 9	Schools	6,410,969	8,497,170	-	14,908,139	13.63%	8.70%	13.07%	12,400,196
3245	North Bend Public Schools	Schools	4,495,712	6,820,608	-	11,316,320	13.63%	8.70%	13.07%	9,430,567
3252	Powers School District	Schools	461,683	574,237	-	1,035,920	13.63%	8.70%	13.07%	860,866
3257	Myrtle Point School District 41	Schools	1,038,503	2,136,874	-	3,175,377	13.63%	8.70%	13.07%	2,657,031
3264	Bandon School District	Schools	1,057,355	2,616,660	-	3,674,015	13.63%	8.70%	13.07%	3,081,258
3274	Crook County School District	Schools	6,504,359	9,583,028	-	16,087,387	13.63%	8.70%	13.07%	13,401,100
3275	Port Orford-Langlois School District 2Cj	Schools	190,792	1,314,834	-	1,505,626	13.63%	8.70%	13.07%	1,274,456
3277	Curry County School District 3C	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3281	Ophir School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3282	Pistol River School District 16	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3283	Brookings-Harbor School District 17C	Schools	2,714,452	5,540,835	-	8,255,287	13.63%	8.70%	13.07%	6,906,997
3288	Central Curry School District 1	Schools	1,143,514	1,096,126	-	2,239,640	13.63%	8.70%	13.07%	1,854,136
3291	Bend-La Pine Public Schools	Schools	36,751,439	60,259,745	-	97,011,184	13.63%	8.70%	13.07%	80,931,863

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
3296	Sisters School District	Schools	2,342,686	3,326,852	-	5,669,538	13.63%	8.70%	13.07%	4,720,392
3307	Oakland School District	Schools	898,928	2,188,476	1,806	3,089,210	13.63%	8.70%	13.07%	2,591,642
3310	Roseburg Public Schools	Schools	13,297,856	15,765,335	-	29,063,191	13.63%	8.70%	13.07%	24,135,262
3316	Glide School District 12	Schools	2,015,979	2,303,807	-	4,319,786	13.63%	8.70%	13.07%	3,585,416
3318	Days Creek School District 15	Schools	508,669	556,108	1,460	1,066,237	13.63%	8.70%	13.07%	885,503
3319	South Umpqua School District	Schools	2,516,450	3,916,436	-	6,432,886	13.63%	8.70%	13.07%	5,362,807
3320	Camas Valley School District 21	Schools	345,918	971,740	-	1,317,658	13.63%	8.70%	13.07%	1,106,683
3321	North Douglas School District 22	Schools	614,447	1,215,973	4,070	1,834,490	13.63%	8.70%	13.07%	1,537,295
3324	Yoncalla School District 32	Schools	431,410	1,096,869	374	1,528,653	13.63%	8.70%	13.07%	1,282,709
3325	Elkton School District 34	Schools	330,230	1,119,370	-	1,449,600	13.63%	8.70%	13.07%	1,219,936
3331	Umpqua School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3335	Riddle School District	Schools	853,039	1,212,069	-	2,065,108	13.63%	8.70%	13.07%	1,719,398
3338	Glendale 77	Schools	515,833	1,342,900	-	1,858,733	13.63%	8.70%	13.07%	1,559,774
3349	Winston-Dillard Schools	Schools	2,784,316	2,940,832	-	5,725,148	13.63%	8.70%	13.07%	4,746,417
3353	Sutherlin School District 130	Schools	3,244,365	3,977,839	1,846	7,224,050	13.63%	8.70%	13.07%	6,003,446
3361	Arlington Public Schools	Schools	384,863	573,329	-	958,192	13.63%	8.70%	13.07%	798,316
3364	Condon Admin School District 25J	Schools	354,308	373,095	-	727,403	13.63%	8.70%	13.07%	603,024
3370	Prairie City School District 4	Schools	409,766	680,240	-	1,090,006	13.63%	8.70%	13.07%	909,494
3372	Monument School District 8	Schools	338,498	207,430	-	545,928	13.63%	8.70%	13.07%	449,065
3375	Dayville School District 16J	Schools	164,331	299,640	3,747	467,718	13.63%	8.70%	13.07%	393,549
3376	Long Creek Schools	Schools	234,052	159,784	-	393,836	13.63%	8.70%	13.07%	324,449
3392	Burns-Slater School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3394	Crane Elementary School	Schools	264,147	266,070	-	530,217	13.63%	8.70%	13.07%	439,270
3395	Pine Creek School	Schools	-	43,329	-	43,329	13.63%	8.70%	13.07%	36,942
3396	Diamond School District 7	Schools	17,116	26,091	-	43,207	13.63%	8.70%	13.07%	36,009
3397	Suntex School District	Schools	3,549	68,635	-	72,184	13.63%	8.70%	13.07%	61,372
3398	Drewsey School	Schools	-	69,503	-	69,503	13.63%	8.70%	13.07%	59,258
3399	Frenchglen School District	Schools	78,720	-	-	78,720	13.63%	8.70%	13.07%	63,304
3405	Fields-Trout Creek 33	Schools	-	141,510	-	141,510	13.63%	8.70%	13.07%	120,651
3407	Crane Union High School	Schools	330,072	211,292	-	541,364	13.63%	8.70%	13.07%	445,582
3408	Burns Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3409	Hood River County School District	Schools	11,806,678	14,461,324	5,515	26,273,517	13.63%	8.70%	13.07%	21,833,023
3414	Phoenix-Talent School District	Schools	4,691,994	7,071,662	-	11,763,656	13.63%	8.70%	13.07%	9,802,460
3415	Ashland Public Schools	Schools	5,871,679	10,213,539	3,921	16,089,139	13.63%	8.70%	13.07%	13,436,093
3416	Central Point School District 6	Schools	10,747,060	15,757,773	10,028	26,514,861	13.63%	8.70%	13.07%	22,093,399
3417	Eagle Point School District 9	Schools	6,835,439	12,449,327	-	19,284,766	13.63%	8.70%	13.07%	16,111,151
3424	Rogue River School District	Schools	1,500,248	2,963,529	-	4,463,777	13.63%	8.70%	13.07%	3,733,159
3432	Prospect School District	Schools	316,055	899,726	-	1,215,781	13.63%	8.70%	13.07%	1,021,269
3439	Butte Falls School District	Schools	606,735	891,142	-	1,497,877	13.63%	8.70%	13.07%	1,247,706
3440	Pinehurst School	Schools	51,907	56,742	-	108,649	13.63%	8.70%	13.07%	90,120
3445	Culver School District 4	Schools	1,142,624	2,570,813	-	3,713,437	13.63%	8.70%	13.07%	3,110,739
3446	Ashwood School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3447	Madras School District	Schools	5,879,142	12,149,842	-	18,028,984	13.63%	8.70%	13.07%	15,086,785
3451	Black Butte School District	Schools	-	223,377	-	223,377	13.63%	8.70%	13.07%	190,451
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3454	Grants Pass School District	Schools	16,517,214	20,506,276	-	37,023,490	13.63%	8.70%	13.07%	30,766,299

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

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3456	Klamath County School District	Schools	14,122,944	22,210,975	-	36,333,919	13.63%	8.70%	13.07%	30,294,325
3457	Klamath Falls City Schools	Schools	7,614,588	8,854,039	-	16,468,627	13.63%	8.70%	13.07%	13,672,377
3460	Union School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3461	Lake County School District 7	Schools	1,660,280	2,535,175	-	4,195,455	13.63%	8.70%	13.07%	3,496,637
3462	Paisley School District	Schools	227,319	863,441	-	1,090,760	13.63%	8.70%	13.07%	918,973
3463	North Lake School District 14	Schools	556,712	824,953	-	1,381,665	13.63%	8.70%	13.07%	1,151,046
3464	Plush School District	Schools	73,732	24,264	-	97,996	13.63%	8.70%	13.07%	79,980
3465	Adel School District 21	Schools	82,697	-	-	82,697	13.63%	8.70%	13.07%	66,502
3470	Pleasant Hill School District	Schools	1,468,381	3,347,371	-	4,815,752	13.63%	8.70%	13.07%	4,034,796
3473	Eugene School District 4J	Schools	41,438,937	58,759,649	-	100,198,586	13.63%	8.70%	13.07%	83,422,427
3487	Springfield School District 19	Schools	23,965,260	34,903,226	-	58,868,486	13.63%	8.70%	13.07%	49,030,634
3494	Fern Ridge School District	Schools	2,577,950	4,216,623	-	6,794,573	13.63%	8.70%	13.07%	5,668,203
3498	Mapleton School District	Schools	529,361	852,109	-	1,381,470	13.63%	8.70%	13.07%	1,152,205
3502	Creswell School District 40	Schools	3,252,164	3,571,006	-	6,823,170	13.63%	8.70%	13.07%	5,659,933
3506	South Lane School District	Schools	6,399,956	11,083,590	-	17,483,546	13.63%	8.70%	13.07%	14,596,521
3510	Bethel School District	Schools	10,831,327	18,196,083	-	29,027,410	13.63%	8.70%	13.07%	24,224,209
3517	Crow-Applegate-Lorane District 66	Schools	727,699	1,112,353	-	1,840,052	13.63%	8.70%	13.07%	1,533,586
3519	McKenzie School District	Schools	420,763	1,353,785	2,488	1,777,036	13.63%	8.70%	13.07%	1,496,536
3520	Junction City School District 69	Schools	3,351,728	5,273,156	-	8,624,884	13.63%	8.70%	13.07%	7,191,252
3522	Lowell School District	Schools	598,258	2,077,739	-	2,675,997	13.63%	8.70%	13.07%	2,252,581
3524	Oakridge School District	Schools	1,510,539	1,668,429	-	3,178,968	13.63%	8.70%	13.07%	2,637,232
3527	Marcola School District 79	Schools	505,987	1,554,347	-	2,060,334	13.63%	8.70%	13.07%	1,732,136
3533	Triangle Lake Schools	Schools	628,688	1,039,598	-	1,668,286	13.63%	8.70%	13.07%	1,391,933
3537	Siuslaw School District 97J	Schools	3,028,252	4,240,459	-	7,268,711	13.63%	8.70%	13.07%	6,050,644
3579	Lincoln County School District	Schools	8,185,902	18,172,944	7,826	26,366,672	13.63%	8.70%	13.07%	22,089,485
3582	Linn County School District 5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3603	Hamilton Creek School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3613	Harris School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3615	Central Linn School District 552C	Schools	1,039,745	2,810,843	-	3,850,588	13.63%	8.70%	13.07%	3,232,657
3618	Sweet Home School District 55	Schools	5,210,752	7,091,472	5,265	12,307,489	13.63%	8.70%	13.07%	10,244,846
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3647	Scio School District 95C	Schools	744,815	2,470,671	-	3,215,486	13.63%	8.70%	13.07%	2,705,452
3665	Santiam Canyon School District	Schools	1,259,012	2,179,012	806	3,438,830	13.63%	8.70%	13.07%	2,871,560
3676	Harrisburg High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3684	Ontario School District 8C	Schools	4,722,629	8,945,569	5,884	13,674,082	13.63%	8.70%	13.07%	11,434,094
3687	Juntura Grade School	Schools	-	8,001	-	8,001	13.63%	8.70%	13.07%	6,822
3689	Vale School District 15	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3694	Nyssa School District 26	Schools	2,551,080	4,230,614	-	6,781,694	13.63%	8.70%	13.07%	5,658,524
3696	Annex Elementary School	Schools	191,690	404,512	-	596,202	13.63%	8.70%	13.07%	499,038
3707	Adrian School District 61	Schools	924,637	709,966	-	1,634,603	13.63%	8.70%	13.07%	1,348,882
3709	Harper School District 66	Schools	385,537	493,770	-	879,307	13.63%	8.70%	13.07%	731,026
3712	W W Jones School	Schools	-	116,826	-	116,826	13.63%	8.70%	13.07%	99,606
3715	Vale High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3720	Silverton RFD	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
3727	Aumsville Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3729	Jefferson School District 14Cj	Schools	2,134,247	2,733,820	-	4,868,067	13.63%	8.70%	13.07%	4,047,152
3730	North Marion School District 15	Schools	3,971,053	6,221,592	-	10,192,645	13.63%	8.70%	13.07%	8,497,931
3732	Marion Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3735	Salem-Keizer Public Schools	Schools	95,885,145	156,893,964	16,610	252,795,719	13.63%	8.70%	13.07%	210,902,019
3750	St Paul School District	Schools	602,670	1,208,277	-	1,810,947	13.63%	8.70%	13.07%	1,514,826
3759	Eldridge Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3760	West Stayton School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3761	Bethany Elementary	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3763	Butte Creek School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3769	Scotts Mills School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3771	Gervais Elementary School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3772	Stayton School District 77J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3780	Mt Angel School District 91	Schools	1,958,886	2,469,292	-	4,428,178	13.63%	8.70%	13.07%	3,680,596
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3786	Woodburn School District	Schools	13,484,222	19,397,741	-	32,881,963	13.63%	8.70%	13.07%	27,382,120
3794	Detroit School District 123J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3804	Monitor School District 142J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3809	Morrow County Schools	Schools	4,997,585	6,897,890	-	11,895,475	13.63%	8.70%	13.07%	9,900,049
3818	Portland Public Schools	Schools	128,307,000	228,595,536	255	356,902,791	13.63%	8.70%	13.07%	298,081,597
3820	Parkrose School District	Schools	6,390,164	11,662,961	-	18,053,125	13.63%	8.70%	13.07%	15,082,619
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3823	Orient School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3824	Reynolds School District	Schools	29,683,873	35,021,757	26,645	64,732,275	13.63%	8.70%	13.07%	53,772,568
3842	Corbett School District 39	Schools	1,751,796	4,338,311	2,098	6,092,205	13.63%	8.70%	13.07%	5,110,904
3843	David Douglas School District	Schools	34,525,747	44,448,584	-	78,974,331	13.63%	8.70%	13.07%	65,661,433
3847	Riverdale School	Schools	2,138,958	2,323,226	-	4,462,184	13.63%	8.70%	13.07%	3,700,869
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3850	Dallas School District	Schools	6,809,607	9,153,833	2,173	15,965,613	13.63%	8.70%	13.07%	13,284,076
3859	Central School District 13J	Schools	7,058,160	11,071,839	-	18,129,999	13.63%	8.70%	13.07%	15,115,810
3865	Perrydale School District 21	Schools	770,144	1,102,594	-	1,872,738	13.63%	8.70%	13.07%	1,559,399
3887	Falls City School District	Schools	228,021	1,241,241	626	1,469,888	13.63%	8.70%	13.07%	1,242,639
3894	Sherman County School District 9	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3902	Tillamook Public Schools	Schools	3,714,687	7,450,946	202,116	11,367,748	13.63%	8.70%	13.07%	9,659,556
3920	Neah-Kah-Nie School District	Schools	2,821,875	3,390,097	-	6,211,972	13.63%	8.70%	13.07%	5,159,664
3927	Echo School District	Schools	607,781	1,433,482	4,279	2,045,542	13.63%	8.70%	13.07%	1,717,713
3928	Umatilla School District 6R	Schools	2,559,492	4,849,728	-	7,409,220	13.63%	8.70%	13.07%	6,193,145
3929	Ferndale School District 10	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3931	Pendleton School District 16R	Schools	9,382,684	6,905,958	2,629	16,291,271	13.63%	8.70%	13.07%	13,437,451
3935	Athena-Weston School District 29Rj	Schools	1,384,859	1,828,976	-	3,213,835	13.63%	8.70%	13.07%	2,673,047
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3942	Stanfield School District	Schools	800,397	1,997,224	1,632	2,799,253	13.63%	8.70%	13.07%	2,349,070
3944	Ukiah School	Schools	352,248	63,428	-	415,676	13.63%	8.70%	13.07%	337,346
3957	Helix School District	Schools	388,091	685,463	-	1,073,554	13.63%	8.70%	13.07%	896,517
3958	Pilot Rock School District 2R	Schools	815,947	1,074,786	2,542	1,893,275	13.63%	8.70%	13.07%	1,576,543

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP General Service NC Rate	OPSRP Police & Fire NC Rate	Total PVFNC
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
3965	La Grande Public Schools	Schools	4,272,119	7,050,353	-	11,322,472	13.63%	8.70%	13.07%	9,446,641
3966	Union County School District	Schools	1,174,497	823,121	-	1,997,618	13.63%	8.70%	13.07%	1,646,288
3967	North Powder School District	Schools	761,968	849,032	-	1,611,000	13.63%	8.70%	13.07%	1,336,636
3969	Imbler School District	Schools	865,550	1,002,297	-	1,867,847	13.63%	8.70%	13.07%	1,550,608
3970	Cove School District	Schools	855,451	876,638	-	1,732,089	13.63%	8.70%	13.07%	1,435,350
3973	Elgin School District 23	Schools	843,365	1,308,082	-	2,151,447	13.63%	8.70%	13.07%	1,793,479
3986	Joseph School District 6	Schools	809,159	931,856	-	1,741,015	13.63%	8.70%	13.07%	1,445,202
3990	Wallowa School	Schools	415,141	874,433	-	1,289,574	13.63%	8.70%	13.07%	1,079,385
3993	Enterprise School District 21	Schools	997,665	1,259,618	-	2,257,283	13.63%	8.70%	13.07%	1,876,243
4003	Troy School District 54	Schools	-	56,344	-	56,344	13.63%	8.70%	13.07%	48,039
4008	Chenoweth School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4012	Dufur Schools	Schools	826,183	1,331,203	-	2,157,386	13.63%	8.70%	13.07%	1,799,375
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4025	West Union School District 1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4034	Gaston Public Schools	Schools	1,162,169	2,017,368	-	3,179,537	13.63%	8.70%	13.07%	2,654,589
4035	Banks School District	Schools	2,081,180	3,288,480	5,744	5,375,404	13.63%	8.70%	13.07%	4,486,464
4047	Reedville School District 29	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4055	Groner School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4062	Beaverton School District	Schools	115,593,294	162,843,356	-	278,436,650	13.63%	8.70%	13.07%	231,796,904
4080	North Plains School District 70	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4109	Spray School District 1	Schools	155,229	186,931	-	342,160	13.63%	8.70%	13.07%	284,208
4114	Fossil School District 21J	Schools	430,400	328,294	-	758,694	13.63%	8.70%	13.07%	626,018
4128	Yamhill Grade School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4135	Newberg School District 29Jt	Schools	11,461,861	14,288,357	-	25,750,218	13.63%	8.70%	13.07%	21,399,538
4142	McMinnville Schools	Schools	16,815,559	22,070,913	-	38,886,472	13.63%	8.70%	13.07%	32,340,228
4144	Sheridan School District 48J	Schools	1,431,831	2,505,113	-	3,936,944	13.63%	8.70%	13.07%	3,287,295
4166	Yamhill-Carlton School District 1	Schools	1,878,871	2,850,410	-	4,729,281	13.63%	8.70%	13.07%	3,941,192
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4189	Wasco County High School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4203	Victor Point School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4218	Curry County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4219	Grant County Education Service District	Schools	340,363	171,840	-	512,203	13.63%	8.70%	13.07%	420,220
4220	Jefferson County Education Service District	Schools	304,379	731,929	-	1,036,308	13.63%	8.70%	13.07%	868,815
4221	Marion Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4223	InterMountain Education Service District	Schools	4,551,271	6,599,380	76,688	11,227,339	13.63%	8.70%	13.07%	9,407,907
4224	Wallowa County Region 18	Schools	592,031	555,872	-	1,147,903	13.63%	8.70%	13.07%	950,030
4225	Washington County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4226	North Central Education Service District	Schools	102,735	418,611	-	521,346	13.63%	8.70%	13.07%	439,524
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4230	Mari-Linn School District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4232	South Coast Education Service District Region 7	Schools	2,045,648	3,010,784	-	5,056,432	13.63%	8.70%	13.07%	4,212,043
4237	Douglas Education Service District	Schools	2,728,871	8,395,623	-	11,124,494	13.63%	8.70%	13.07%	9,352,584
4238	Multnomah Education Service District	Schools	7,702,880	15,752,062	384,165	23,839,107	13.63%	8.70%	13.07%	20,232,179

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2 Valuation Pay	OPSRP General Service Valuation Pay	OPSRP Police & Fire Valuation Pay	Total Valuation Pay	Tier 1/Tier 2 NC Rate	OPSRP	OPSRP	Total PVFNC
								General Service NC Rate	Police & Fire NC Rate	
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4252	High Desert Education Service District	Schools	5,676,352	7,786,289	-	13,462,641	13.63%	8.70%	13.07%	11,203,342
4254	Willamette Education Service District	Schools	7,331,592	8,901,321	657,075	16,889,988	13.63%	8.70%	13.07%	14,524,257
4258	Hermiston School District 8R	Schools	10,071,901	16,943,572	8,341	27,023,814	13.63%	8.70%	13.07%	22,558,801
4259	Clackamas Education Service District	Schools	5,733,464	10,339,328	-	16,072,792	13.63%	8.70%	13.07%	13,425,991
4260	Greater Albany School District 8J	Schools	18,976,211	33,855,527	-	52,831,738	13.63%	8.70%	13.07%	44,125,322
4268	Lake Oswego School District	Schools	17,510,407	24,900,246	-	42,410,653	13.63%	8.70%	13.07%	35,311,294
4270	Silver Falls School District	Schools	8,901,250	11,223,247	-	20,124,497	13.63%	8.70%	13.07%	16,727,059
4271	Malheur Education Service District Region 14	Schools	862,635	1,530,303	-	2,392,938	13.63%	8.70%	13.07%	1,998,442
4272	Linn-Benton-Lincoln Education Service District	Schools	5,568,333	7,409,936	-	12,978,269	13.63%	8.70%	13.07%	10,795,598
4273	Double O School District	Schools	-	55,288	-	55,288	13.63%	8.70%	13.07%	47,139
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4276	Lane County Education Service District	Schools	3,352,460	4,956,860	-	8,309,320	13.63%	8.70%	13.07%	6,922,166
4277	Mitchell School	Schools	192,016	448,264	-	640,280	13.63%	8.70%	13.07%	536,604
4279	St Helens School District 502	Schools	7,681,674	8,307,091	-	15,988,765	13.63%	8.70%	13.07%	13,259,997
4280	Northwest Regional Education Service District	Schools	11,440,182	18,618,419	2,009	30,060,610	13.63%	8.70%	13.07%	25,077,092
4286	Southern Oregon Education Service District	Schools	3,830,428	8,040,347	-	11,870,775	13.63%	8.70%	13.07%	9,935,515
4288	Medford School District 549C	Schools	23,758,858	39,435,775	-	63,194,633	13.63%	8.70%	13.07%	52,729,103
4291	Dayton Public Schools	Schools	2,607,323	2,724,324	-	5,331,647	13.63%	8.70%	13.07%	4,419,490
4293	Lake County Education Service District	Schools	213,168	243,347	9,551	466,066	13.63%	8.70%	13.07%	394,006
4294	Harney Education Service District Region XVII	Schools	416,115	622,107	-	1,038,222	13.63%	8.70%	13.07%	865,036
4295	Wasco County Education Service District	Schools	949,007	1,160,276	-	2,109,283	13.63%	8.70%	13.07%	1,752,414
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4306	Amity School District	Schools	2,238,465	2,119,739	-	4,358,204	13.63%	8.70%	13.07%	3,607,396
4307	Columbia School District 5J	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4309	Scappoose School District	Schools	3,955,884	6,685,060	1,602	10,642,546	13.63%	8.70%	13.07%	8,883,419
4311	Redmond School District 2J	Schools	14,994,241	23,711,090	-	38,705,331	13.63%	8.70%	13.07%	32,273,994
4312	Reedsport School District	Schools	1,012,123	2,476,314	-	3,488,437	13.63%	8.70%	13.07%	2,925,225
4313	Forest Grove School District	Schools	14,485,917	22,314,834	-	36,800,751	13.63%	8.70%	13.07%	30,674,767
4314	Willamina School District 30J	Schools	1,835,659	3,320,923	-	5,156,582	13.63%	8.70%	13.07%	4,307,601
4315	John Day School District	Schools	1,770,710	1,497,028	-	3,267,738	13.63%	8.70%	13.07%	2,700,318
4316	Tigard-Tualatin School District 23J	Schools	33,001,576	39,126,451	3,852	72,131,879	13.63%	8.70%	13.07%	59,904,182
4317	Sherwood School District 88J	Schools	11,759,333	16,239,046	-	27,998,379	13.63%	8.70%	13.07%	23,301,914
4320	Rainier School District 13	Schools	1,914,493	3,308,853	-	5,223,346	13.63%	8.70%	13.07%	4,360,706
4321	North Clackamas School District 12	Schools	47,025,867	51,239,221	-	98,265,088	13.63%	8.70%	13.07%	81,503,351
4323	Estacada School District 108	Schools	3,385,172	6,684,090	-	10,069,262	13.63%	8.70%	13.07%	8,421,108
4324	Centennial School District 28	Schools	17,744,580	20,418,226	2,649	38,165,455	13.63%	8.70%	13.07%	31,682,428
4326	Harney County School District 3	Schools	1,808,528	2,230,051	69,506	4,108,084	13.63%	8.70%	13.07%	3,465,626
4327	Jordan Valley School District 3	Schools	149,334	496,333	-	645,667	13.63%	8.70%	13.07%	543,263
4329	Gervais School District 1	Schools	2,911,079	2,903,776	-	5,814,855	13.63%	8.70%	13.07%	4,816,762
4330	Vale School District 84	Schools	2,418,889	3,227,456	-	5,646,345	13.63%	8.70%	13.07%	4,696,927
4331	Molalla River School District	Schools	5,415,671	7,547,422	-	12,963,093	13.63%	8.70%	13.07%	10,790,052
4332	Gresham-Barlow School District 10	Schools	29,866,731	29,979,919	79	59,846,729	13.63%	8.70%	13.07%	49,578,933
4333	Canby School District	Schools	12,268,119	14,712,509	-	26,980,628	13.63%	8.70%	13.07%	22,409,539
4334	Cascade School District 5	Schools	5,588,884	6,445,609	-	12,034,493	13.63%	8.70%	13.07%	9,989,939
4335	Milton-Freewater Unified School District 7	Schools	3,356,984	5,861,080	6,011	9,224,075	13.63%	8.70%	13.07%	7,706,249

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4336	Nestucca Valley School District 101	Schools	1,453,948	1,484,464	-	2,938,412	13.63%	8.70%	13.07%	2,434,875
4337	Sherman County School District	Schools	313,611	857,447	-	1,171,058	13.63%	8.70%	13.07%	983,256
4338	Three Rivers U J School District	Schools	12,190,893	13,720,904	210,814	26,122,611	13.63%	8.70%	13.07%	21,835,389
4339	Lebanon Community School District	Schools	8,185,980	13,729,210	-	21,915,190	13.63%	8.70%	13.07%	18,288,444
4340	Monroe School District 1J	Schools	742,322	1,569,350	-	2,311,672	13.63%	8.70%	13.07%	1,934,981
4341	Hillsboro School District 1J	Schools	48,024,665	79,742,563	43,289	127,810,517	13.63%	8.70%	13.07%	106,676,964
4342	North Santiam School District 29J	Schools	4,481,626	7,039,521	-	11,521,147	13.63%	8.70%	13.07%	9,605,884
4343	Harrisburg Sschool District 7	Schools	1,264,839	3,246,259	-	4,511,098	13.63%	8.70%	13.07%	3,784,906
4344	South Wasco County School District 1	Schools	648,323	982,484	-	1,630,807	13.63%	8.70%	13.07%	1,359,028
4345	Oregon Trail School District 46	Schools	8,001,751	13,040,072	-	21,041,823	13.63%	8.70%	13.07%	17,552,734
4346	Knappa School District 4	Schools	853,978	1,960,123	-	2,814,101	13.63%	8.70%	13.07%	2,357,944
4347	Clatskanie School District 6J	Schools	1,219,670	3,081,363	-	4,301,033	13.63%	8.70%	13.07%	3,607,992
4348	Lourdes Charter School	Schools	-	64,254	-	64,254	13.63%	8.70%	13.07%	54,783
4350	Ridgeline Montessori	Schools	293,582	606,223	-	899,805	13.63%	8.70%	13.07%	752,956
4351	The Village School	Schools	17,000	244,704	-	261,704	13.63%	8.70%	13.07%	222,306
4352	Armadillo Technical Institute	Schools	27,645	383,480	-	411,125	13.63%	8.70%	13.07%	349,186
4354	Opal Charter School	Schools	60,368	130,793	-	191,161	13.63%	8.70%	13.07%	160,060
4355	Three Rivers Charter School	Schools	89,071	601,092	-	690,163	13.63%	8.70%	13.07%	584,119
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4360	Luckiamute Valley Charter School	Schools	139,142	861,363	-	1,000,505	13.63%	8.70%	13.07%	846,292
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4362	Kings Valley Charter School	Schools	-	70,353	-	70,353	13.63%	8.70%	13.07%	59,983
4363	Multisensory Learning Academy	Schools	236,812	1,571,164	-	1,807,976	13.63%	8.70%	13.07%	1,530,011
4365	Mitch Charter School	Schools	74,506	604,684	-	679,190	13.63%	8.70%	13.07%	575,469
4366	Sand Ridge Charter School	Schools	71,861	1,025,173	-	1,097,034	13.63%	8.70%	13.07%	931,851
4367	Arthur Academy Charter School	Schools	327,896	3,505,036	-	3,832,932	13.63%	8.70%	13.07%	3,252,078
4369	Trillium Charter School	Schools	16,297	1,048,999	-	1,065,296	13.63%	8.70%	13.07%	907,482
4370	Howard Street Charter School, Inc.	Schools	43,095	321,654	-	364,749	13.63%	8.70%	13.07%	308,898
4371	The Lighthouse School	Schools	74,524	511,934	-	586,458	13.63%	8.70%	13.07%	496,405
4373	Sheridan Japanese School Foundation	Schools	58,021	213,401	-	271,422	13.63%	8.70%	13.07%	228,604
4374	Ione School District	Schools	738,625	788,556	-	1,527,181	13.63%	8.70%	13.07%	1,266,303
4375	Eddyville Charter School	Schools	186,617	630,037	-	816,654	13.63%	8.70%	13.07%	687,241
4376	Four Rivers Community School	Schools	418,877	963,558	5,933	1,388,368	13.63%	8.70%	13.07%	1,167,761
4378	Mosier Community School	Schools	201,847	672,175	-	874,022	13.63%	8.70%	13.07%	735,415
4379	Siletz Valley School	Schools	184,931	478,092	-	663,023	13.63%	8.70%	13.07%	556,338
4380	The Emerson School	Schools	57,901	465,651	-	523,552	13.63%	8.70%	13.07%	443,576
4381	North Wasco County School District 21	Schools	6,330,103	9,185,287	-	15,515,390	13.63%	8.70%	13.07%	12,921,855
4382	Self Enhancement Inc	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4383	City View Charter School	Schools	60,793	730,992	-	791,785	13.63%	8.70%	13.07%	672,131
4386	Nixyaawii Community School	Schools	152,255	334,978	-	487,233	13.63%	8.70%	13.07%	408,041
4388	West Lane Tech	Schools	254,940	178,711	-	433,651	13.63%	8.70%	13.07%	357,384
4390	Oregon Connections Academy	Schools	1,485,073	8,017,646	-	9,502,719	13.63%	8.70%	13.07%	8,030,096
4392	Eagleridge High School	Schools	-	825,964	-	825,964	13.63%	8.70%	13.07%	704,217
4393	Cascade Heights Public Charter School	Schools	60,866	781,582	-	842,448	13.63%	8.70%	13.07%	715,323
4395	Siletz Valley Early College Academy	Schools	109,880	161,365	-	271,245	13.63%	8.70%	13.07%	225,942
4396	Sweet Home Charter School	Schools	20,047	450,800	-	470,847	13.63%	8.70%	13.07%	400,473

Exhibit E

**Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Present Value of Future Normal Cost (PVFNC)**

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4397	Springwater Environmental Sciences School	Schools	93,773	616,864	-	710,637	13.63%	8.70%	13.07%	601,348
4398	LEP High	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4400	Phoenix School	Schools	51,703	408,215	-	459,918	13.63%	8.70%	13.07%	389,622
4401	Ballston Community School	Schools	-	179,372	-	179,372	13.63%	8.70%	13.07%	152,932
4402	Sage Community School	Schools	-	4,541	-	4,541	13.63%	8.70%	13.07%	3,872
4403	Portland Village School	Schools	69,149	726,062	-	795,211	13.63%	8.70%	13.07%	674,648
4404	Alliance Charter Academy	Schools	135,920	1,411,666	-	1,547,586	13.63%	8.70%	13.07%	1,312,889
4405	Forest Grove Community School	Schools	131,895	694,301	-	826,196	13.63%	8.70%	13.07%	698,027
4407	Madrone Trail Public Charter School	Schools	63,423	757,623	-	821,046	13.63%	8.70%	13.07%	696,953
4408	Muddy Creek Charter School	Schools	47,595	348,951	-	396,546	13.63%	8.70%	13.07%	335,790
4409	Southwest Charter School	Schools	96	747,390	-	747,486	13.63%	8.70%	13.07%	637,302
4410	Ace Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4411	Sherwood Charter School	Schools	201,836	476,455	-	678,291	13.63%	8.70%	13.07%	568,536
4412	Estacada Web Academy	Schools	381,640	1,569,882	-	1,951,522	13.63%	8.70%	13.07%	1,645,384
4413	Marcola Early College Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4414	Marcola Web Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4418	Lewis And Clark Montessori Charter School	Schools	20,043	1,640,819	-	1,660,862	13.63%	8.70%	13.07%	1,415,080
4419	Silvies River Web Academy	Schools	133,890	660,484	-	794,374	13.63%	8.70%	13.07%	670,799
4420	Oregon Virtual Academy	Schools	705,213	3,463,628	-	4,168,841	13.63%	8.70%	13.07%	3,520,201
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4422	Redmond Proficiency Academy	Schools	784,108	2,360,063	-	3,144,171	13.63%	8.70%	13.07%	2,642,746
4423	Molalla River Academy	Schools	104,293	692,136	-	796,429	13.63%	8.70%	13.07%	673,985
4424	The Ivy School	Schools	-	591,786	-	591,786	13.63%	8.70%	13.07%	504,557
4429	Clackamas Web Academy	Schools	9,277	1,587	-	10,864	13.63%	8.70%	13.07%	8,813
4430	Clackamas Charter Alliance 2	Schools	10,293	73,936	-	84,229	13.63%	8.70%	13.07%	71,316
4431	Corbett Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4432	Renaissance Public Academy	Schools	19,217	16,579	-	35,796	13.63%	8.70%	13.07%	29,589
4433	Powell Butte Community Charter School	Schools	51,464	762,738	-	814,202	13.63%	8.70%	13.07%	691,697
4434	Logos Public Charter School	Schools	267,685	2,625,953	-	2,893,638	13.63%	8.70%	13.07%	2,454,151
4435	Sunny Wolf Charter School	Schools	112,197	481,912	-	594,109	13.63%	8.70%	13.07%	501,104
4436	Academy Of Arts & Academics	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4437	Center for Advance Learning	Schools	300,461	517,096	-	817,557	13.63%	8.70%	13.07%	682,498
4439	Homesource Family Charter	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4440	Sheridan Allprep Academy	Schools	66,161	447,347	-	513,508	13.63%	8.70%	13.07%	434,613
4441	Baker Web Academy	Schools	1,492,784	4,527,634	-	6,020,418	13.63%	8.70%	13.07%	5,060,713
4443	Knova Learning Oreogn	Schools	-	1,016,059	-	1,016,059	13.63%	8.70%	13.07%	866,292
4444	Bennett Pearson Academy, Inc.	Schools	96,771	489,098	-	585,869	13.63%	8.70%	13.07%	494,826
4446	Coburg Community Charter School	Schools	9,215	776,582	-	785,797	13.63%	8.70%	13.07%	669,524
4447	Arco Iris Spanish Immersion Charter School	Schools	106,707	872,888	-	979,595	13.63%	8.70%	13.07%	830,035
4448	Gresham Barlow Web Academy	Schools	231,643	1,435,890	-	1,667,533	13.63%	8.70%	13.07%	1,410,520
4449	Mosier Middle School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4450	Sauvie Island Academy	Schools	278,338	534,844	-	813,182	13.63%	8.70%	13.07%	679,839
4451	River's Edge Academy Charter School	Schools	172,099	454,048	-	626,147	13.63%	8.70%	13.07%	525,518
4452	South Columbia Family School	Schools	-	189,700	-	189,700	13.63%	8.70%	13.07%	161,738
4453	Woodland Educational Initiative	Schools	1,502	692,442	-	693,944	13.63%	8.70%	13.07%	591,584
4454	Le Monde Immersion Charter School	Schools	37,785	913,931	-	951,716	13.63%	8.70%	13.07%	809,603

Exhibit E

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations Development of Present Value of Future Normal Cost (PVFNC)

	Tier 1/Tier 2	OPSRP General Service	OPSRP Police & Fire
Normal Cost Present Value Factors	5.9	9.8	12.1

Employer Number	Employer Name	Rate Pool	Tier 1/Tier 2	OPSRP General	OPSRP Police &	Total Valuation	Tier 1/Tier 2	OPSRP	OPSRP	Total PVFNC
			Valuation Pay	Service Valuation Pay	Fire Valuation Pay		NC Rate	General Service NC Rate	Police & Fire NC Rate	
4455	Hope Chinese Charter School	Schools	31,572	1,254,026	-	1,285,598	13.63%	8.70%	13.07%	1,094,572
4456	Insight School of Oregon Charter	Schools	207,007	671,296	-	878,303	13.63%	8.70%	13.07%	738,816
4457	Oregon Virtual Education East	Schools	-	82,369	-	82,369	13.63%	8.70%	13.07%	70,228
4458	Oregon Virtual Education West	Schools	-	81,931	-	81,931	13.63%	8.70%	13.07%	69,854
4459	Crater Lake Charter Academy	Schools	-	862,687	-	862,687	13.63%	8.70%	13.07%	735,527
4460	Kairos Pdx	Schools	81,651	758,490	-	840,141	13.63%	8.70%	13.07%	712,350
4461	Mountain View Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4462	Bend International School	Schools	44,308	697,662	-	741,970	13.63%	8.70%	13.07%	630,458
4463	Dallas Community School-Community Innovation Partners	Schools	-	353,294	-	353,294	13.63%	8.70%	13.07%	301,219
4464	The Valley School Of Southern Oregon	Schools	20,448	277,585	-	298,033	13.63%	8.70%	13.07%	253,113
4465	Bridge Educational Foundation	Schools	-	161,644	-	161,644	13.63%	8.70%	13.07%	137,818
4467	Cannon Beach Academy	Schools	62,741	135,247	-	197,988	13.63%	8.70%	13.07%	165,766
4468	Frontier Charter Academy	Schools	-	996,214	-	996,214	13.63%	8.70%	13.07%	849,372
4469	Desert Sky Montessori	Schools	-	394,622	-	394,622	13.63%	8.70%	13.07%	336,455
4470	Oregon Family School	Schools	92	103,844	-	103,936	13.63%	8.70%	13.07%	88,611
4471	Wahtonka Community School	Schools	24,874	12,044	-	36,918	13.63%	8.70%	13.07%	30,272
4472	Valley Inquiry Charter School	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4473	Willamette Connections Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-
4479	Harmony Academy	Schools	-	-	-	-	0.00%	0.00%	0.00%	-

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
1000	State Agencies	SLGRP	3,108,673.593	1,954,959,964	10,826,969,875	561,314,244	13,765,607,487	6,346,079,152	6,743,184,171	32,691,784	(1,577,755,022)	-	-	Y	-	-	5,198,120,933
1039	SAIF	SLGRP	77,961,350	1,954,959,964	10,826,969,875	14,077,006	13,765,607,487	6,346,079,152	169,109,983	819,866	(39,567,972)	(97,000,000)	-	Y	-	-	33,361,877
2000	Lake County	SLGRP	4,089,933	1,954,959,964	10,826,969,875	738,494	13,765,607,487	6,346,079,152	8,871,685	43,011	-	(485,768)	-	-	(862,834)	-	7,566,094
2001	Clackamas County	Indep	158,320,276	1,954,959,964	10,826,969,875	28,586,927	13,765,607,487	6,346,079,152	315,536,816	1,664,946	-	-	-	-	-	-	317,201,762
2002	Curry County	Indep	4,667,881	1,954,959,964	10,826,969,875	842,851	13,765,607,487	6,346,079,152	22,166,202	49,089	-	-	-	-	-	-	22,215,291
2003	Douglas County	Indep	25,649,509	1,954,959,964	10,826,969,875	4,631,375	13,765,607,487	6,346,079,152	126,995,866	269,738	-	-	-	-	-	-	127,265,604
2004	Harney County	SLGRP	4,826,947	1,954,959,964	10,826,969,875	871,572	13,765,607,487	6,346,079,152	10,470,379	50,762	-	-	-	-	(573,304)	-	9,240,303
2005	Jackson County	SLGRP	48,669,948	1,954,959,964	10,826,969,875	8,788,036	13,765,607,487	6,346,079,152	105,572,493	511,828	(6,664,634)	(20,906,985)	-	-	(5,780,608)	Y	72,732,094
2006	Jefferson County	Indep	6,480,100	1,954,959,964	10,826,969,875	1,170,072	13,765,607,487	6,346,079,152	8,321,973	68,147	(1,682,557)	(1,500,000)	-	-	-	-	5,207,563
2007	Klamath County	SLGRP	3,890,909	1,954,959,964	10,826,969,875	702,558	13,765,607,487	6,346,079,152	8,439,970	40,918	-	-	-	-	(4,689,850)	-	3,791,038
2008	Lane County	Indep	98,122,429	1,954,959,964	10,826,969,875	17,717,369	13,765,607,487	6,346,079,152	98,122,429	1,031,886	-	-	-	-	-	-	239,663,039
2009	Marion County	SLGRP	85,127,146	1,954,959,964	10,826,969,875	15,370,890	13,765,607,487	6,346,079,152	184,653,681	895,224	(15,812,221)	-	-	-	(29,870,880)	-	139,865,804
2011	Washington County	SLGRP	150,021,819	1,954,959,964	10,826,969,875	27,088,526	13,765,607,487	6,346,079,152	325,420,062	1,577,676	-	(18,125,000)	-	-	(17,818,332)	Y	291,054,406
2012	Grant County	SLGRP	3,676,202	1,954,959,964	10,826,969,875	663,789	13,765,607,487	6,346,079,152	7,974,240	38,660	-	-	-	-	(436,628)	-	2,674,641
2013	Umatilla County	SLGRP	16,803,201	1,954,959,964	10,826,969,875	3,034,052	13,765,607,487	6,346,079,152	36,448,691	176,708	(7,903,397)	-	-	-	(1,995,743)	-	26,726,259
2014	Linn County	Indep	39,483,425	1,954,959,964	10,826,969,875	7,129,281	13,765,607,487	6,346,079,152	89,690,860	415,220	-	-	-	-	-	-	90,106,080
2015	Yamhill County	Indep	30,327,195	1,954,959,964	10,826,969,875	5,475,997	13,765,607,487	6,346,079,152	22,116,193	318,930	-	-	-	-	-	-	22,435,123
2016	Sherman County	SLGRP	2,548,522	1,954,959,964	10,826,969,875	460,171	13,765,607,487	6,346,079,152	5,528,131	26,801	-	(1,500,000)	-	-	(302,692)	Y	3,752,240
2017	Columbia County	SLGRP	11,453,891	1,954,959,964	10,826,969,875	2,068,159	13,765,607,487	6,346,079,152	24,845,225	120,453	(2,606,388)	-	-	-	(3,047,149)	-	19,312,141
2018	Coos County	SLGRP	16,416,921	1,954,959,964	10,826,969,875	2,964,303	13,765,607,487	6,346,079,152	35,610,790	172,645	-	-	-	-	-	Y	35,783,435
2020	Wasco County	SLGRP	6,816,877	1,954,959,964	10,826,969,875	1,230,882	13,765,607,487	6,346,079,152	14,786,840	71,688	-	(3,964,533)	-	-	(809,651)	-	8,960,083
2021	Baker County	SLGRP	5,661,300	1,954,959,964	10,826,969,875	1,022,226	13,765,607,487	6,346,079,152	12,280,217	59,536	-	(500,000)	-	-	(1,956,481)	-	9,883,722
2022	Gilliam County	SLGRP	2,114,183	1,954,959,964	10,826,969,875	381,745	13,765,607,487	6,346,079,152	4,585,982	22,233	-	-	-	-	(251,105)	-	4,219,830
2023	Morrow County Rural School District Board	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	Deschutes County	SLGRP	71,774,942	1,954,959,964	10,826,969,875	12,959,964	13,765,607,487	6,346,079,152	155,690,727	754,808	(4,998,103)	(16,250,000)	-	-	(23,976,784)	-	111,220,648
2028	Union County	Indep	-	1,954,959,964	-	-	(10,705)	-	(10,705)	-	-	-	-	-	-	-	-
2035	Hood River County	SLGRP	7,629,360	1,954,959,964	10,826,969,875	1,377,587	13,765,607,487	6,346,079,152	16,549,238	80,233	(4,584,238)	-	-	-	(2,495,009)	-	9,550,224
2036	Clatsop County	SLGRP	14,576,636	1,954,959,964	10,826,969,875	2,632,014	13,765,607,487	6,346,079,152	31,618,933	153,292	(6,383,351)	(1,000,000)	-	-	(1,731,290)	-	22,657,584
2037	Polk County	Indep	19,876,454	1,954,959,964	10,826,969,875	3,588,970	13,765,607,487	6,346,079,152	35,547,204	209,027	-	-	-	-	-	-	35,756,231
2038	Multnomah County	SLGRP	374,961,109	1,954,959,964	10,826,969,875	67,704,442	13,765,607,487	6,346,079,152	813,347,474	3,943,208	(75,497,870)	(31,250,000)	-	-	(44,534,732)	-	594,815,616
2039	Malheur County	Indep	8,073,366	1,954,959,964	10,826,969,875	1,457,758	13,765,607,487	6,346,079,152	10,122,153	84,902	-	-	-	-	-	-	10,207,055
2040	Benton County	SLGRP	30,848,694	1,954,959,964	10,826,969,875	5,570,161	13,765,607,487	6,346,079,152	66,915,492	324,415	(5,331,916)	(6,250,000)	-	-	(8,360,050)	-	47,297,941
2042	Josephine County	SLGRP	18,598,335	1,954,959,964	10,826,969,875	3,358,188	13,765,607,487	6,346,079,152	40,342,608	195,586	-	-	-	-	(2,208,954)	Y	38,329,240
2043	Lincoln County	SLGRP	5,001,145	1,954,959,964	10,826,969,875	903,026	13,765,607,487	6,346,079,152	10,848,241	52,594	-	(300,000)	-	-	(593,994)	-	6,436,514
2044	Crook County	SLGRP	1,782,658	1,954,959,964	10,826,969,875	321,884	13,765,607,487	6,346,079,152	3,866,855	18,747	-	-	-	-	(1,014,627)	-	2,870,975
2050	Wallowa County	Indep	333,365	1,954,959,964	10,826,969,875	60,194	(105,562)	333,365	(105,562)	3,506	-	-	-	-	-	(102,056)	-
2052	Tillamook County	Indep	-	1,954,959,964	-	-	25,529	-	25,529	-	-	-	-	-	-	-	-
2099	State Judiciary	Indep	25,010,239	1,954,959,964	-	-	75,251,375	-	75,251,375	263,015	-	-	-	-	-	-	75,514,390
2100	City of Roseburg	SLGRP	11,226,517	1,954,959,964	10,826,969,875	2,027,104	13,765,607,487	6,346,079,152	24,352,018	118,062	-	-	-	-	(1,333,391)	-	23,136,689
2101	City of Salem	Indep	91,109,535	1,954,959,964	10,826,969,875	16,451,094	13,765,607,487	6,346,079,152	226,204,610	958,136	(47,798,151)	-	-	-	-	-	179,364,595
2102	City of Medford	SLGRP	41,509,637	1,954,959,964	10,826,969,875	7,495,142	13,765,607,487	6,346,079,152	90,040,693	436,528	(21,252,293)	-	-	-	-	-	69,224,928
2103	City of Albany	SLGRP	32,502,900	1,954,959,964	10,826,969,875	5,868,851	13,765,607,487	6,346,079,152	70,503,716	341,811	-	-	-	-	(6,722,757)	-	64,122,770
2104	City of Ashland	SLGRP	19,816,088	1,954,959,964	10,826,969,875	3,578,070	13,765,607,487	6,346,079,152	42,984,099	208,392	-	-	-	-	(2,353,589)	Y	40,888,902
2105	City of Astoria	SLGRP	6,678,508	1,954,959,964	10,826,969,875	1,205,897	13,765,607,487	6,346,079,152	14,486,696	70,233	-	-	-	-	(793,217)	Y	13,763,712
2106	City of Beaverton	Indep	42,727,550	1,954,959,964	10,826,969,875	7,715,053	13,765,607,487	6,346,079,152	93,069,201	449,336	-	-	-	-	-	-	93,518,537
2107	City of Bend	Indep	52,904,151	1,954,959,964	10,826,969,875	9,552,580	13,765,607,487	6,346,079,152	52,904,151	74,253,838	-	-	-	-	-	-	51,325,481
2109	City of Canby	SLGRP	6,897,262	1,954,959,964	10,826,969,875	1,245,397	13,765,607,487	6,346,079,152	14,961,206	72,534	-	(625,000)	-	-	-	-	11,290,006
2110	City of Coquille	SLGRP	1,760,758	1,954,959,964	10,826,969,875	317,929	13,765,607,487	6,346,079,152	3,819,352	18,517	-	-	-	-	(209,128)	Y	3,628,741
2111	City of Eugene	Indep	107,493,933	1,954,959,964	10,826,969,875	19,409,524	13,765,607,487	6,346,079,152	107,493,933	1,130,440	-	-	-	-	-	-	271,680,609
2112	City Of Forest Grove	Indep	980,036	1,954,959,964	10,826,969,875	176,959	13,765,607,487	6,346,079,152	980,036	45,371	-	-	-	-	-	-	55,677
2113	City of Grants Pass	SLGRP	15,210,340	1,954,959,964	10,826,969,875	2,746,438	13,765,607,487	6,346,079,152	32,993,533	159,957	-	-	-	-	(1,884,485)	-	31,269,005
2114	City of Gresham	Indep	52,212,674	1,954,959,964	10,826,969,875	9,427,724	13,765,607,487	6,346,079,152	52,212,674	1,098,170	(14,385,448)	-	-	-	-	-	112,901,959
2115	City of Hillsboro	Indep	70,540,078	1,954,959,964	10,826,969,875	12,736,992	13,765,607,487	6,346,079,152	70,540,078	95,643,927	-	-	-	-	-	-	90,342,633
2117	City of McMinnville	SLGRP	14,278,754	1,954,959,964	10,826,969,875	2,578,228	13,765,607,487	6,346,079,152	30,972,782	150,160	-	-	-	-	(1,695,911)	-	29,427,031
2118	City of Ontario	Indep	3,021,152	1,954,959,964	10,826,969,875	545,511	13,765,607,487	6,346,079,152	3,021,152	18,019,489	-	-	-	-	(2,740,686)	-	15,310,574
2119	City of Oregon City	SLGRP	14,655,750	1,954,959,964	10,826,969,875	2,646,300	13,765,607,487	6,346,079,152	31,790,544	154,124	(5,280,002)	-	-	-	-	-	26,664,666
2120	City of Lake Oswego	SLGRP	27,169,644	1,954,959,964	10,826,969,875	4,905,857	13,765,607,487	6,346,079,152	58,935,075	285,724	-	-	-	-	-	-	56,984,052
2121	City of Portland	SLGRP	434,168,788	1,95													

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2123	City of St Helens	SLGRP	4,752,127	1,954,959,964	10,826,969,875	858,063	13,765,607,487	6,346,079,152	10,308,085	49,975	-	-	-	-	-	-	Y	10,358,060
2125	City of Vernonia	SLGRP	786,794	1,954,959,964	10,826,969,875	142,067	13,765,607,487	6,346,079,152	1,706,675	8,274	-	-	(93,449)	-	(316,214)	-	-	1,305,286
2126	City of West Linn	SLGRP	8,736,391	1,954,959,964	10,826,969,875	1,577,477	13,765,607,487	6,346,079,152	18,950,555	91,875	-	-	-	-	(3,021,328)	-	-	16,021,102
2127	City of Cottage Grove	Indep	4,600,272	1,954,959,964	10,826,969,875	830,643	14,238,182	4,600,272	14,238,182	48,378	-	-	-	-	-	-	-	14,286,560
2128	City of Tillamook	SLGRP	1,872,384	1,954,959,964	10,826,969,875	338,085	13,765,607,487	6,346,079,152	4,061,484	19,691	-	-	-	-	(557,073)	-	-	3,524,102
2129	City of Sweet Home	Indep	1,214,528	1,954,959,964	10,826,969,875	219,300	1,190,596	1,214,528	1,190,596	12,772	-	-	-	-	-	-	-	1,203,368
2131	City of Drain	SLGRP	624,551	1,954,959,964	10,826,969,875	112,771	13,765,607,487	6,346,079,152	1,354,746	6,568	-	-	-	-	(74,179)	-	-	1,287,135
2132	Eugene Water & Electric Board	SLGRP	43,024,470	1,954,959,964	10,826,969,875	7,768,666	13,765,607,487	6,346,079,152	93,326,596	452,459	(4,648,641)	(27,475,052)	-	-	-	-	-	61,655,362
2135	McMinnville Water & Light Department	SLGRP	4,981,293	1,954,959,964	10,826,969,875	899,442	13,765,607,487	6,346,079,152	10,805,179	52,385	-	-	-	-	(591,636)	-	-	10,265,928
2138	City of Hood River	SLGRP	4,750,347	1,954,959,964	10,826,969,875	857,741	13,765,607,487	6,346,079,152	10,304,223	49,956	-	-	-	-	(564,206)	-	-	9,456,083
2139	City of Reedsport	SLGRP	1,688,336	1,954,959,964	10,826,969,875	304,853	13,765,607,487	6,346,079,152	3,662,256	17,755	-	-	-	-	(200,526)	-	-	2,008,749
2140	City of Lebanon	SLGRP	5,979,109	1,954,959,964	10,826,969,875	1,079,611	13,765,607,487	6,346,079,152	12,969,599	62,878	-	-	-	-	(2,684,987)	-	-	10,347,486
2142	City of Sherwood	SLGRP	7,485,208	1,954,959,964	10,826,969,875	1,351,558	13,765,607,487	6,346,079,152	16,236,550	78,717	-	-	-	-	(889,030)	-	-	15,285,739
2143	City of Oakland	SLGRP	147,745	1,954,959,964	10,826,969,875	26,677	13,765,607,487	6,346,079,152	320,482	1,554	-	-	-	-	-	-	-	322,036
2145	City of Vale	SLGRP	421,319	1,954,959,964	10,826,969,875	70,075	13,765,607,487	6,346,079,152	913,904	4,431	-	-	-	-	(50,041)	-	Y	868,294
2146	City of Prineville	Indep	4,732,725	1,954,959,964	10,826,969,875	854,559	8,062,009	4,732,725	8,062,009	49,771	(3,088,395)	(1,000,000)	-	-	-	-	-	4,023,385
2147	City of Wheeler	SLGRP	115,911	1,954,959,964	10,826,969,875	20,929	13,765,607,487	6,346,079,152	251,429	1,219	-	-	-	-	-	-	-	252,648
2148	City of Klamath Falls	SLGRP	9,411,683	1,954,959,964	10,826,969,875	1,699,410	13,765,607,487	6,346,079,152	20,415,368	98,976	-	-	-	(1,117,841)	-	-	(5,419,654)	13,976,849
2149	City of Canyonville	Indep	321,767	1,954,959,964	10,826,969,875	58,100	580,177	321,767	580,177	3,384	-	-	-	-	-	-	-	583,561
2150	City of Bandon	SLGRP	2,150,204	1,954,959,964	10,826,969,875	388,249	13,765,607,487	6,346,079,152	4,664,118	22,612	-	-	-	-	(255,383)	-	-	4,438,506
2152	City of Coos Bay	Indep	7,385,058	1,954,959,964	10,826,969,875	1,333,475	20,314,588	7,385,058	20,314,588	77,664	-	-	-	-	-	-	-	20,392,252
2154	City of Pendleton	SLGRP	9,702,949	1,954,959,964	10,826,969,875	1,752,002	13,765,607,487	6,346,079,152	21,047,167	102,039	(2,938,209)	-	-	-	(1,152,435)	-	-	17,058,562
2155	City of Corvallis	SLGRP	33,032,653	1,954,959,964	10,826,969,875	5,964,505	13,765,607,487	6,346,079,152	71,652,831	347,382	(11,696,732)	(1,136,520)	-	-	(11,955,717)	-	-	47,211,244
2157	City of Monmouth	SLGRP	3,539,473	1,954,959,964	10,826,969,875	639,101	13,765,607,487	6,346,079,152	7,677,654	37,222	(1,354,838)	(210,792)	-	-	-	-	-	6,149,246
2158	City of Milton-Freewater	SLGRP	4,721,341	1,954,959,964	10,826,969,875	852,504	13,765,607,487	6,346,079,152	10,241,305	49,651	-	-	-	-	(560,761)	-	Y	9,730,195
2159	City of Baker City	SLGRP	3,675,177	1,954,959,964	10,826,969,875	663,604	13,765,607,487	6,346,079,152	7,972,015	38,649	-	-	-	-	(436,507)	-	-	7,451,720
2160	City of Hermiston	SLGRP	6,700,498	1,954,959,964	10,826,969,875	1,209,868	13,765,607,487	6,346,079,152	14,534,396	70,465	-	-	-	-	(621,460)	-	-	13,983,401
2161	City of Pilot Rock	SLGRP	346,210	1,954,959,964	10,826,969,875	62,513	13,765,607,487	6,346,079,152	750,981	3,641	-	-	-	-	(41,120)	-	Y	713,502
2162	City of Clatskanie	Indep	630,342	1,954,959,964	10,826,969,875	113,817	3,439,146	630,342	3,439,146	6,629	-	-	-	-	-	-	-	3,445,775
2163	City of Milwaukie	SLGRP	10,715,930	1,954,959,964	10,826,969,875	1,934,910	13,765,607,487	6,346,079,152	23,244,476	112,692	(2,750,448)	-	-	-	(1,272,748)	-	-	18,729,048
2165	City of Cornelius	Indep	2,628,351	1,954,959,964	10,826,969,875	474,585	5,295,648	2,628,351	5,295,648	27,641	-	-	-	-	-	-	-	5,323,289
2166	City of Nyssa	SLGRP	658,822	1,954,959,964	10,826,969,875	118,959	13,765,607,487	6,346,079,152	1,429,084	6,928	-	-	-	-	(78,249)	-	-	1,322,521
2167	City of Athena	Indep	279,041	1,954,959,964	10,826,969,875	50,385	410,814	279,041	410,814	2,934	-	-	-	-	-	-	-	413,748
2168	City of Oakridge	SLGRP	1,318,024	1,954,959,964	10,826,969,875	237,988	13,765,607,487	6,346,079,152	2,858,994	13,861	-	-	-	-	(156,544)	-	Y	2,716,311
2170	City of Madras	SLGRP	2,049,915	1,954,959,964	10,826,969,875	370,141	13,765,607,487	6,346,079,152	4,446,577	21,558	-	-	-	-	-	-	(495,559)	3,972,576
2172	City of Sandy	SLGRP	4,758,675	1,954,959,964	10,826,969,875	859,245	13,765,607,487	6,346,079,152	10,322,287	50,044	-	-	-	-	(565,195)	-	-	9,580,757
2174	City of Mt Angel	Indep	887,994	1,954,959,964	10,826,969,875	160,340	960,161	887,994	960,161	9,338	-	-	-	-	-	-	-	969,499
2175	City of Umatilla	SLGRP	2,133,665	1,954,959,964	10,826,969,875	385,263	13,765,607,487	6,346,079,152	4,628,243	22,438	-	-	-	-	(253,419)	-	-	3,145,426
2176	City of Scappoose	SLGRP	2,381,555	1,954,959,964	10,826,969,875	430,023	13,765,607,487	6,346,079,152	5,165,954	25,045	-	-	-	-	-	-	-	4,965,041
2177	City of Condon	SLGRP	193,664	1,954,959,964	10,826,969,875	34,969	13,765,607,487	6,346,079,152	420,087	2,037	-	-	(62,500)	-	-	-	Y	359,624
2178	City of Boardman	SLGRP	1,297,950	1,954,959,964	10,826,969,875	234,363	13,765,607,487	6,346,079,152	2,815,450	13,650	-	-	-	-	(154,160)	-	-	2,623,040
2179	City of Estacada	SLGRP	1,337,918	1,954,959,964	10,826,969,875	241,580	13,765,607,487	6,346,079,152	2,902,147	14,070	-	-	-	-	(158,907)	-	Y	2,757,310
2180	City of Enterprise	SLGRP	801,946	1,954,959,964	10,826,969,875	144,802	13,765,607,487	6,346,079,152	1,739,542	8,434	-	-	-	-	-	-	(3,809)	1,744,167
2181	City of Central Point	SLGRP	5,266,451	1,954,959,964	10,826,969,875	950,931	13,765,607,487	6,346,079,152	11,423,730	55,384	-	-	-	-	(989,460)	-	-	10,489,654
2182	City of Cascade Locks	SLGRP	778,080	1,954,959,964	10,826,969,875	140,493	13,765,607,487	6,346,079,152	1,687,774	8,183	-	-	-	-	(92,414)	-	Y	1,603,543
2183	City of Myrtle Point	SLGRP	1,407,789	1,954,959,964	10,826,969,875	254,196	13,765,607,487	6,346,079,152	3,053,507	14,805	-	-	-	-	(167,205)	-	-	2,158,673
2184	City of Port Orford	SLGRP	586,849	1,954,959,964	10,826,969,875	105,964	13,765,607,487	6,346,079,152	1,272,964	6,171	-	-	-	-	(69,701)	-	-	1,175,057
2185	City of Wood Village	SLGRP	673,407	1,954,959,964	10,826,969,875	121,593	13,765,607,487	6,346,079,152	1,460,723	14,164	-	-	-	-	(79,982)	-	-	1,262,443
2186	City of Chiloquin	Indep	194,686	1,954,959,964	10,826,969,875	35,153	(72,955)	194,686	(72,955)	2,047	-	-	-	-	-	-	-	(70,908)
2187	City of Philomath	SLGRP	1,690,757	1,954,959,964	10,826,969,875	305,290	13,765,607,487	6,346,079,152	3,667,509	17,781	(1,250,000)	(200,814)	-	-	(364,232)	-	-	1,870,244
2188	City of Talent	SLGRP	1,184,013	1,954,959,964	10,826,969,875	213,790	13,765,607,487	6,346,079,152	2,568,303	12,451	-	-	-	-	(616,655)	-	-	1,964,099
2189	City of Willamina	Indep	521,137	1,954,959,964	10,826,969,875	94,099	(677,188)	521,137	(677,188)	5,480	-	-	-	-	-	-	-	(671,708)
2191	City of Huntington	SLGRP	107,503	1,954,959,964	10,826,969,875	19,411	13,765,607,487	6,346,079,152	233,191	1,131	-	-	-	-	(12,768)	-	Y	221,554
2192	City of North Plains	SLGRP	937,688	1,954,959,964	10,826,969,875	169,313	13,765,607,487	6,346,079,152	2,033,986	9,861	-	-	-	-	(111,371)	-	-	1,796,747
2193	City of Heppner	SLGRP	296,513	1,954,959,964	10,826,969,875	53,539	13,765,607,487	6,346,079,152	643,181	3,118	-	-	-	-	(35,217)	-	-	476,663
2194	City of Cave Junction	SLGRP	513,763	1,954,959,964	10,826,969,875	92,767	13,765,607,487	6,346,079,152	1,114,429	5,403	-	-	-	-	(61,020)	-	-	1,011,891
2195	City of Metolius	Indep	144,954	1,954,959,964	10,826,969,875	26,174	(274,882)	144,954	(274,882)	1,524	-	-	-	-	-	-	-	(273,358)
2196	City of Hubbard	SLGRP	676,853	1,954,959,964														

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2198	City of Carlton	SLGRP	614,786	1,954,959,964	10,826,969,875	111,008	13,765,607,487	6,346,079,152	1,333,563	6,465	-	-	-	(413,045)	-	926,983
2199	City of Junction City	SLGRP	2,439,053	1,954,959,964	10,826,969,875	440,405	13,765,607,487	6,346,079,152	5,290,675	25,650	-	-	(289,690)	-	4,891,315	
2200	City of Wallowa	SLGRP	110,615	1,954,959,964	10,826,969,875	19,973	13,765,607,487	6,346,079,152	239,940	1,163	-	-	(13,138)	-	154,263	
2201	City of Coburg	SLGRP	731,404	1,954,959,964	10,826,969,875	132,065	13,765,607,487	6,346,079,152	1,586,525	7,692	-	-	-	-	1,112,950	
2202	City of Dallas	SLGRP	5,255,767	1,954,959,964	10,826,969,875	949,002	13,765,607,487	6,346,079,152	11,400,555	55,271	(101,014)	(250,000)	(624,236)	-	10,480,576	
2203	City of Rockaway Beach	SLGRP	998,229	1,954,959,964	10,826,969,875	180,244	13,765,607,487	6,346,079,152	2,165,310	10,498	-	-	-	(247,574)	1,928,234	
2204	City of Burns	SLGRP	800,114	1,954,959,964	10,826,969,875	144,472	13,765,607,487	6,346,079,152	1,735,568	8,414	-	-	-	(344,242)	1,399,740	
2205	City of Elgin	SLGRP	540,103	1,954,959,964	10,826,969,875	97,523	13,765,607,487	6,346,079,152	1,171,565	5,680	-	-	(64,149)	(1,099,390)	13,706	
2206	City of Weston	SLGRP	189,592	1,954,959,964	10,826,969,875	34,234	13,765,607,487	6,346,079,152	411,255	1,994	-	-	-	(228,773)	184,476	
2207	City of Mill City	SLGRP	260,519	1,954,959,964	10,826,969,875	47,040	13,765,607,487	6,346,079,152	565,105	2,740	-	-	(30,942)	-	536,903	
2208	City of Fairview	SLGRP	1,573,271	1,954,959,964	10,826,969,875	284,076	13,765,607,487	6,346,079,152	3,412,663	33,090	-	-	-	(852,433)	2,593,320	
2209	City of Monroe	SLGRP	118,412	1,954,959,964	10,826,969,875	21,381	13,765,607,487	6,346,079,152	256,854	1,245	-	-	-	(140,866)	117,233	
2210	City of Helix	Indep	47,286	1,954,959,964	10,826,969,875	8,538	13,765,607,487	6,346,079,152	28,350	497	-	-	-	-	28,847	
2211	City of Jefferson	SLGRP	352,537	1,954,959,964	10,826,969,875	63,655	13,765,607,487	6,346,079,152	764,706	3,707	-	-	-	(41,871)	726,624	
2212	Town of Lakeview	SLGRP	924,042	1,954,959,964	10,826,969,875	166,849	13,765,607,487	6,346,079,152	2,004,387	9,718	-	-	(109,750)	-	1,026,980	
2213	City of Stanfield	Indep	516,907	1,954,959,964	10,826,969,875	93,335	(499,885)	516,907	(499,885)	5,436	-	-	-	-	(494,449)	
2214	City of Yamhill	SLGRP	462,655	1,954,959,964	10,826,969,875	83,539	13,765,607,487	6,346,079,152	1,003,569	4,865	-	-	-	(186,112)	822,322	
2215	City of Powers	Indep	31,426	1,954,959,964	10,826,969,875	5,674	(107,898)	31,426	(107,898)	330	-	-	-	-	(107,568)	
2216	City of Brookings	SLGRP	2,120,708	1,954,959,964	10,826,969,875	382,923	13,765,607,487	6,346,079,152	4,600,136	22,302	-	-	(251,880)	(202,088)	4,168,470	
2217	City of Sutherlin	SLGRP	2,800,148	1,954,959,964	10,826,969,875	505,606	13,765,607,487	6,346,079,152	6,073,945	29,447	-	-	(332,578)	(1,399,004)	4,371,810	
2218	City of Prairie City	Indep	168,777	1,954,959,964	10,826,969,875	30,475	13,765,607,487	6,346,079,152	168,777	1,775	-	-	-	-	821,532	
2219	City of Sheridan	Indep	927,440	1,954,959,964	10,826,969,875	167,462	1,536,008	927,440	1,536,008	9,753	-	-	-	-	1,545,761	
2220	City of Garibaldi	SLGRP	501,117	1,954,959,964	10,826,969,875	90,484	13,765,607,487	6,346,079,152	1,086,999	5,270	-	-	-	-	1,092,269	
2221	City of Sisters	SLGRP	905,649	1,954,959,964	10,826,969,875	163,527	13,765,607,487	6,346,079,152	1,964,490	9,524	-	-	(107,565)	-	1,572,783	
2222	City of Jacksonville	Indep	1,031,607	1,954,959,964	10,826,969,875	186,271	1,631,612	1,031,607	1,631,612	10,849	-	-	-	-	1,642,461	
2223	City of Cannon Beach	SLGRP	2,309,040	1,954,959,964	10,826,969,875	416,929	13,765,607,487	6,346,079,152	5,008,657	24,283	-	-	(274,248)	(348,895)	4,409,797	
2224	City of Falls City	SLGRP	205,730	1,954,959,964	10,826,969,875	37,147	13,765,607,487	6,346,079,152	446,259	2,164	-	-	-	(66,435)	381,988	
2225	City of Echo	SLGRP	189,127	1,954,959,964	10,826,969,875	34,150	13,765,607,487	6,346,079,152	410,245	1,989	-	-	(22,463)	-	389,771	
2226	City of Hines	SLGRP	410,248	1,954,959,964	10,826,969,875	74,076	13,765,607,487	6,346,079,152	889,891	4,314	-	-	(48,726)	(31,546)	813,933	
2227	Town Of Bonanza	Indep	-	1,954,959,964	10,826,969,875	-	(74,674)	-	(74,674)	-	-	-	-	-	(74,674)	
2228	City of Turner	SLGRP	506,395	1,954,959,964	10,826,969,875	91,437	13,765,607,487	6,346,079,152	1,098,448	5,325	-	-	-	(19,113)	1,084,660	
2229	City of John Day	SLGRP	677,577	1,954,959,964	10,826,969,875	122,346	13,765,607,487	6,346,079,152	1,469,766	7,126	-	-	-	(669,962)	806,930	
2231	City of Banks	SLGRP	378,048	1,954,959,964	10,826,969,875	68,262	13,765,607,487	6,346,079,152	820,043	3,976	-	-	-	(252,391)	571,628	
2232	City of Joseph	Indep	50,995	1,954,959,964	10,826,969,875	9,208	323,642	50,995	323,642	536	-	-	-	-	324,178	
2233	City of Lafayette	SLGRP	583,993	1,954,959,964	10,826,969,875	105,448	13,765,607,487	6,346,079,152	1,286,770	6,141	-	-	-	(184,904)	1,088,007	
2234	City of Aumsville	SLGRP	1,015,599	1,954,959,964	10,826,969,875	183,381	13,765,607,487	6,346,079,152	2,202,988	10,680	-	-	(120,624)	(311,129)	1,781,915	
2235	City of Amity	SLGRP	230,161	1,954,959,964	10,826,969,875	41,559	13,765,607,487	6,346,079,152	499,254	2,420	-	-	-	(247,501)	254,173	
2236	City of Creswell	SLGRP	970,684	1,954,959,964	10,826,969,875	175,270	13,765,607,487	6,346,079,152	2,105,560	10,208	-	-	-	(120,549)	1,995,219	
2237	City of Troutdale	SLGRP	2,852,324	1,954,959,964	10,826,969,875	515,027	13,765,607,487	6,346,079,152	6,187,123	59,992	-	-	-	(2,637,109)	3,610,006	
2238	City of Warrenton	SLGRP	3,099,489	1,954,959,964	10,826,969,875	559,656	13,765,607,487	6,346,079,152	6,723,261	32,595	-	-	-	(494,356)	6,261,500	
2240	City of Wilsonville	SLGRP	10,213,967	1,954,959,964	10,826,969,875	1,844,274	13,765,607,487	6,346,079,152	22,155,643	107,413	-	(4,282,916)	(1,213,129)	(423,665)	16,343,346	
2241	City of Bay City	SLGRP	480,454	1,954,959,964	10,826,969,875	86,753	13,765,607,487	6,346,079,152	1,042,177	5,053	-	-	(57,064)	(97,465)	892,716	
2242	City of Gaston	SLGRP	129,537	1,954,959,964	10,826,969,875	23,390	13,765,607,487	6,346,079,152	280,984	1,362	-	-	(15,385)	(442,219)	(175,258)	
2243	City Of Brownsville	Indep	-	1,954,959,964	10,826,969,875	-	698,119	-	698,119	-	-	-	-	-	698,119	
2244	City of Lakeside	SLGRP	212,496	1,954,959,964	10,826,969,875	38,369	13,765,607,487	6,346,079,152	460,937	2,235	-	-	(25,239)	(279,211)	158,722	
2245	City of Dundee	SLGRP	642,621	1,954,959,964	10,826,969,875	116,034	13,765,607,487	6,346,079,152	1,393,943	6,758	-	-	-	(142,452)	1,258,249	
2246	City of Merrill	Indep	91,154	1,954,959,964	10,826,969,875	16,459	(23,806)	91,154	(23,806)	959	-	-	-	-	(22,847)	
2247	City of Malin	SLGRP	69,736	1,954,959,964	10,826,969,875	12,592	13,765,607,487	6,346,079,152	151,268	733	-	-	(8,283)	(31,341)	112,377	
2248	City of Fossil	Indep	95,872	1,954,959,964	10,826,969,875	17,311	175,382	95,872	175,382	1,008	-	-	-	-	176,390	
2249	City of Phoenix	SLGRP	1,221,049	1,954,959,964	10,826,969,875	220,477	13,765,607,487	6,346,079,152	2,648,640	12,841	-	-	-	(1,024,457)	1,637,024	
2250	City of Gold Beach	Indep	927,637	1,954,959,964	10,826,969,875	167,498	373,889	927,637	373,889	9,755	-	-	-	-	383,644	
2251	City of Rogue River	SLGRP	715,699	1,954,959,964	10,826,969,875	129,229	13,765,607,487	6,346,079,152	1,552,459	7,527	-	-	(85,005)	-	1,474,981	
2252	City of Dayton	SLGRP	449,417	1,954,959,964	10,826,969,875	81,148	13,765,607,487	6,346,079,152	974,853	4,726	-	-	(53,378)	(204,829)	721,372	
2253	Town of Butte Falls	Indep	110,260	1,954,959,964	10,826,969,875	19,909	93,122	110,260	93,122	1,160	-	-	-	-	94,282	
2254	City of Shady Cove	SLGRP	261,771	1,954,959,964	10,826,969,875	47,266	13,765,607,487	6,346,079,152	567,821	2,753	-	-	-	(305,522)	265,052	
2255	Town of Canyon City	SLGRP	153,333	1,954,959,964	10,826,969,875	27,686	13,765,607,487	6,346,079,152	332,602	1,612	-	-	(18,212)	-	316,002	
2256	City of Jordan Valley	SLGRP	63,814	1,954,959,964	10,826,969,875	11,522	13,765,607,487	6,346,079,152	138,422	671	-	-	(7,579)	(221,210)	(89,696)	
2257	City of Culver	Indep	164,751	1,954,959,964	10,826,969,875	29,748	615,266	164,751	615,266	1,733	-	-	-	-	616,989	
2258	City of Adair Village	SLGRP	240,743	1,954,959,964	10,826,969,875	43,470	13,765,607,487	6,346,079,152	522,209	2,532	-	-	(28,593)	-	496,148	

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2259	Town Of Hammond	Indep	-	1,954,959,964	10,826,969,875	-	(65,564)	-	(65,564)	-	-	-	-	-	-	-	-	(65,564)
2260	City of Riddle	SLGRP	287,918	1,954,959,964	10,826,969,875	51,988	13,765,607,487	6,346,079,152	624,538	3,028	-	-	-	-	-	-	(93,272)	534,294
2261	City of Waldport	Indep	830,186	1,954,959,964	10,826,969,875	149,902	13,765,607,487	6,346,079,152	830,186	8,731	-	-	-	-	-	-	-	333,757
2262	City of Dufur	Indep	131,466	1,954,959,964	10,826,969,875	23,738	13,765,607,487	6,346,079,152	131,466	339,030	1,383	-	-	-	-	-	-	340,413
2263	City of La Grande	SLGRP	2,470,056	1,954,959,964	10,826,969,875	446,003	13,765,607,487	6,346,079,152	5,357,925	25,976	-	-	-	(293,372)	-	-	(953,334)	4,137,195
2264	City of Gervais	Indep	571,278	1,954,959,964	10,826,969,875	103,152	13,765,607,487	6,346,079,152	571,278	6,008	-	-	-	-	-	-	-	533,115
2265	City of Westfir	SLGRP	97,639	1,954,959,964	10,826,969,875	17,630	13,765,607,487	6,346,079,152	211,794	1,027	-	-	-	-	-	-	(59,715)	153,106
2266	City of Iririgon	SLGRP	499,968	1,954,959,964	10,826,969,875	90,276	13,765,607,487	6,346,079,152	1,084,505	5,258	-	-	-	(59,382)	-	-	(53,739)	976,642
2267	City of Independence	SLGRP	3,275,910	1,954,959,964	10,826,969,875	591,511	13,765,607,487	6,346,079,152	7,105,945	34,450	-	-	-	(389,085)	-	-	(538,790)	6,212,520
2268	City of Harrisburg	SLGRP	832,329	1,954,959,964	10,826,969,875	150,289	13,765,607,487	6,346,079,152	1,805,447	8,753	-	-	-	(98,857)	-	-	(53,396)	1,661,947
2269	City of Durham	SLGRP	107,254	1,954,959,964	10,826,969,875	19,366	13,765,607,487	6,346,079,152	232,651	1,128	-	-	-	-	-	-	(26,385)	207,394
2270	City of Lyons	SLGRP	78,710	1,954,959,964	10,826,969,875	14,212	13,765,607,487	6,346,079,152	170,734	828	-	-	-	-	-	-	(16,650)	154,912
2271	City of Columbia City	SLGRP	503,905	1,954,959,964	10,826,969,875	90,987	13,765,607,487	6,346,079,152	1,093,046	5,299	-	-	-	(59,850)	-	-	(2,455)	1,036,040
2272	City of Aurora	SLGRP	243,970	1,954,959,964	10,826,969,875	44,052	13,765,607,487	6,346,079,152	529,207	2,566	-	-	-	-	-	-	(221,060)	310,713
2273	City of Silverton	SLGRP	2,828,713	1,954,959,964	10,826,969,875	510,763	13,765,607,487	6,346,079,152	6,135,906	29,748	(545,098)	(562,500)	(335,971)	-	-	-	(22,528)	4,699,557
2274	City of Gold Hill	SLGRP	90,856	1,954,959,964	10,826,969,875	16,405	13,765,607,487	6,346,079,152	197,080	955	-	-	-	(10,791)	-	-	(243,127)	(55,883)
2275	City of Toledo	SLGRP	2,120,917	1,954,959,964	10,826,969,875	382,961	13,765,607,487	6,346,079,152	4,600,591	22,304	-	(500,000)	(251,905)	-	-	-	(1,741,747)	2,129,243
2276	City of Newport	SLGRP	2,775,637	1,954,959,964	10,826,969,875	501,180	13,765,607,487	6,346,079,152	6,020,778	29,189	-	-	-	(329,667)	-	-	(1,076,135)	4,644,165
2277	City Of Rajneeshpuram	Indep	-	1,954,959,964	10,826,969,875	-	(319,127)	-	(319,127)	-	-	-	-	-	-	-	-	(319,127)
2278	City of Springfield	SLGRP	31,911,718	1,954,959,964	10,826,969,875	5,762,104	13,765,607,487	6,346,079,152	69,221,353	335,594	-	-	-	-	-	-	(17,800,697)	51,756,250
2279	City of Keizer	Indep	7,495,143	1,954,959,964	10,826,969,875	1,353,352	10,218,555	6,346,079,152	7,495,143	78,821	-	-	-	-	-	-	(55,074)	10,297,376
2280	City of Winston	SLGRP	1,313,643	1,954,959,964	10,826,969,875	237,197	13,765,607,487	6,346,079,152	2,849,491	13,815	-	-	(156,023)	-	-	-	(1,013,523)	1,693,760
2281	City of Manzanita	SLGRP	670,100	1,954,959,964	10,826,969,875	120,996	13,765,607,487	6,346,079,152	1,453,548	7,047	-	-	-	-	-	-	(55,074)	1,325,932
2282	City of Eagle Point	Indep	765,039	1,954,959,964	10,826,969,875	138,138	1,609,722	6,346,079,152	765,039	1,609,722	8,045	-	-	-	-	-	-	1,617,767
2283	City of Maupin	Indep	388,497	1,954,959,964	10,826,969,875	70,148	470,747	6,346,079,152	388,497	470,747	4,086	-	-	-	-	-	-	474,833
2284	City of Halsey	SLGRP	233,687	1,954,959,964	10,826,969,875	42,195	13,765,607,487	6,346,079,152	506,902	2,458	-	-	-	-	-	-	(114,385)	394,975
2285	City of Veneta	SLGRP	1,042,899	1,954,959,964	10,826,969,875	188,310	13,765,607,487	6,346,079,152	2,262,206	10,967	-	-	(123,867)	-	-	-	(184,160)	1,965,146
2286	City of Millersburg	SLGRP	369,348	1,954,959,964	10,826,969,875	66,691	13,765,607,487	6,346,079,152	801,171	3,884	-	-	-	-	-	-	(28,455)	776,600
2287	City of King City	SLGRP	412,708	1,954,959,964	10,826,969,875	74,520	13,765,607,487	6,346,079,152	895,225	4,340	-	-	-	-	-	-	(133,838)	765,727
2288	City of Tualatin	SLGRP	11,115,654	1,954,959,964	10,826,969,875	2,007,086	13,765,607,487	6,346,079,152	24,111,539	116,896	-	-	(1,010,056)	(1,320,224)	-	-	-	21,898,155
2289	City Of St Paul	Indep	-	1,954,959,964	10,826,969,875	-	(38,788)	-	(38,788)	-	-	-	-	-	-	-	-	(38,788)
2290	City of Molalla	Indep	3,172,408	1,954,959,964	10,826,969,875	572,822	1,746,255	6,346,079,152	3,172,408	1,746,255	33,362	-	-	-	-	-	-	1,779,617
2291	City of Florence	SLGRP	3,239,631	1,954,959,964	10,826,969,875	584,960	13,765,607,487	6,346,079,152	7,027,250	34,069	-	-	-	-	-	-	(2,438,516)	4,622,803
2292	City of North Bend	SLGRP	4,402,863	1,954,959,964	10,826,969,875	794,998	13,765,607,487	6,346,079,152	9,550,476	46,302	-	-	(522,935)	-	-	-	(820,291)	8,253,552
2293	City of Lowell	SLGRP	211,851	1,954,959,964	10,826,969,875	38,253	13,765,607,487	6,346,079,152	459,538	2,228	-	-	-	-	-	-	(60,328)	401,438
2294	City of Depoe Bay	SLGRP	654,246	1,954,959,964	10,826,969,875	118,133	13,765,607,487	6,346,079,152	1,419,159	6,880	-	-	-	(77,706)	-	-	(3,881)	1,344,452
2295	City of Tigard	SLGRP	6,407,084	1,954,959,964	10,826,969,875	1,156,888	13,765,607,487	6,346,079,152	13,897,936	67,379	-	-	-	(760,980)	-	-	(2,770,142)	10,434,193
2296	City of Happy Valley	SLGRP	4,638,388	1,954,959,964	10,826,969,875	837,525	13,765,607,487	6,346,079,152	10,061,366	48,779	-	-	(2,075,000)	(550,909)	-	-	-	7,484,236
2297	City of Rainier	Indep	872,761	1,954,959,964	10,826,969,875	157,589	1,956,319	6,346,079,152	872,761	1,956,319	9,178	-	-	-	-	-	-	1,965,497
2298	City of Lincoln City	SLGRP	8,068,724	1,954,959,964	10,826,969,875	1,456,920	13,765,607,487	6,346,079,152	17,502,285	84,853	-	-	(625,000)	-	-	-	(3,706,670)	13,255,468
2299	City of Dunes City	SLGRP	46,441	1,954,959,964	10,826,969,875	8,386	13,765,607,487	6,346,079,152	100,737	488	-	-	(36,106)	(5,516)	-	-	-	59,603
2300	City of Yachats	SLGRP	559,641	1,954,959,964	10,826,969,875	101,051	13,765,607,487	6,346,079,152	1,213,945	5,885	-	-	-	-	-	-	(260,680)	959,150
2301	City of Moro	SLGRP	96,049	1,954,959,964	10,826,969,875	17,343	13,765,607,487	6,346,079,152	208,345	1,010	-	-	-	-	-	-	(81,215)	128,140
2302	City of Mt. Vernon	SLGRP	161,040	1,954,959,964	10,826,969,875	29,078	13,765,607,487	6,346,079,152	349,321	1,694	-	-	-	-	-	-	(84,186)	266,829
2303	City of Woodburn	SLGRP	8,771,340	1,954,959,964	10,826,969,875	1,583,787	13,765,607,487	6,346,079,152	19,026,366	92,242	-	-	(3,528,804)	(1,041,786)	-	-	(1,496,792)	13,051,226
2304	City of Gladstone	SLGRP	3,464,862	1,954,959,964	10,826,969,875	625,629	13,765,607,487	6,346,079,152	7,515,811	36,438	-	-	-	-	-	-	(1,127,736)	6,424,513
2305	City of Elkton	SLGRP	40,314	1,954,959,964	10,826,969,875	7,279	13,765,607,487	6,346,079,152	87,447	424	-	-	-	(4,788)	-	-	-	83,083
2306	City of Imbler	SLGRP	20,865	1,954,959,964	10,826,969,875	3,768	13,765,607,487	6,346,079,152	45,260	219	-	-	-	(2,478)	-	-	-	43,001
2307	City of Yoncalla	SLGRP	137,309	1,954,959,964	10,826,969,875	24,793	13,765,607,487	6,346,079,152	297,844	1,444	-	-	-	(16,308)	-	-	(5,443)	277,537
2308	City of North Powder	SLGRP	64,008	1,954,959,964	10,826,969,875	11,557	13,765,607,487	6,346,079,152	138,842	673	-	-	-	-	-	-	(17,156)	122,359
2309	City of Gearhart	Indep	592,948	1,954,959,964	10,826,969,875	107,065	607,572	6,346,079,152	592,948	6,236	-	-	-	-	-	-	-	613,808
2501	Port of The Dalles	SLGRP	195,154	1,954,959,964	10,826,969,875	35,238	13,765,607,487	6,346,079,152	423,319	2,052	-	-	-	-	-	-	(23,179)	197,008
2507	Port of Astoria	Indep	1,776,085	1,954,959,964	10,826,969,875	320,697	1,054,903	6,346,079,152	1,776,085	1,054,903	18,678	-	-	-	-	-	-	1,073,581
2508	Multnomah Drainage	SLGRP	1,919,648	1,954,959,964	10,826,969,875	346,619	13,765,607,487	6,346,079,152	4,164,008	20,188	-	-	(228,000)	-	-	-	-	3,956,196
2510	Horsefly Irrigation District	SLGRP	103,834	1,954,959,964	10,826,969,875	18,749	13,765,607,487	6,346,079,152	225,232	1,092	-	-	-	-	-	-	-	226,324
2511	Grants Pass Irrigation District	SLGRP	420,569	1,954,959,964	10,826,969,875	75,939	13,765,607,487	6,346,079,152	912,277	4,423	-	-	-	(49,952)	-	-	-	866,748
2512	Port of Portland	SLGRP	72,318,143	1,954,959,964	10,826,969,875	13,058,046	13,765,607,487	6,346,079,152	156,869,012	760,520	(28,074,530)	(34,961,469)	(8,589,342)	-	-	-	(690,332)	85,313,859
2513	Port of Coos Bay	SLGRP	2,014,716	1,954,959,964	10,826,969,875	363,785	13,765,607,487	6,346,07										

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL												
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL		
2518	Clackamas County Housing Authority	Indep	2,442,313	1,954,959,964	10,826,969,875	440,994	4,699,712	2,442,313	4,699,712	25,684	-	-	-	-	-	-	-	4,725,396	
2519	Home Forward	SLGRP	15,793,477	1,954,959,964	10,826,969,875	2,851,732	13,765,607,487	6,346,079,152	34,258,446	166,089	-	-	-	-	-	-	(5,958,391)	28,466,144	
2521	League of Oregon Cities	Indep	1,767,304	1,954,959,964	10,826,969,875	319,111	5,402,200	1,767,304	5,402,200	18,586	-	-	-	-	-	-	-	5,420,786	
2522	Lane Council of Governments	SLGRP	12,357,762	1,954,959,964	10,826,969,875	2,231,366	13,765,607,487	6,346,079,152	26,805,859	129,958	-	-	-	-	-	-	(1,220,869)	25,714,948	
2526	Clatskanie PUD	SLGRP	3,375,644	1,954,959,964	10,826,969,875	609,520	13,765,607,487	6,346,079,152	7,322,284	35,499	-	(2,222,695)	(400,931)	-	-	-	-	4,734,157	
2527	Deschutes Valley Water District	Indep	1,525,087	1,954,959,964	10,826,969,875	275,376	5,067,823	1,525,087	5,067,823	16,038	(1,949,703)	(500,000)	-	-	-	-	-	2,634,158	
2528	Columbia River Fire & Rescue	SLGRP	4,545,704	1,954,959,964	10,826,969,875	820,790	13,765,607,487	6,346,079,152	9,860,321	47,804	-	-	-	-	-	-	(2,191,408)	7,176,816	
2529	East Fork Irrigation District	Indep	217,430	1,954,959,964	10,826,969,875	39,260	255,674	217,430	255,674	2,287	-	-	-	-	-	-	-	257,961	
2530	River Road Water District	Indep	-	1,954,959,964	10,826,969,875	-	844,486	-	844,486	-	-	-	-	-	-	-	-	844,486	
2531	Oregon School Boards Association	SLGRP	3,693,299	1,954,959,964	10,826,969,875	666,877	13,765,607,487	6,346,079,152	8,011,325	38,840	-	-	-	-	-	-	Y	8,050,165	
2533	Owyhee Irrigation District	Indep	1,456,985	1,954,959,964	10,826,969,875	263,079	2,979,136	1,456,985	2,979,136	15,322	-	-	-	-	-	-	-	2,994,458	
2535	Athena Cemetery Maintenance District 1	Indep	-	1,954,959,964	10,826,969,875	-	(27,583)	-	(27,583)	-	-	-	-	-	-	-	-	(27,583)	
2536	Valley View Cemetery	Indep	51,471	1,954,959,964	10,826,969,875	9,294	(125,037)	51,471	(125,037)	541	-	-	-	-	-	-	-	(124,496)	
2538	Clackamas Vector Control	SLGRP	312,802	1,954,959,964	10,826,969,875	56,481	13,765,607,487	6,346,079,152	678,514	3,290	-	-	-	-	-	-	Y	644,652	
2540	West Extension Irrigation District	SLGRP	336,675	1,954,959,964	10,826,969,875	60,791	13,765,607,487	6,346,079,152	730,300	3,541	-	-	-	-	-	-	-	537,687	
2541	Jackson County Vector Control District	SLGRP	236,358	1,954,959,964	10,826,969,875	42,678	13,765,607,487	6,346,079,152	512,696	2,486	-	-	-	-	-	-	-	455,534	
2542	Rainbow Water District	SLGRP	635,735	1,954,959,964	10,826,969,875	114,791	13,765,607,487	6,346,079,152	1,379,006	6,686	-	-	-	-	-	-	Y	1,310,185	
2545	Council of Governments	SLGRP	7,476,822	1,954,959,964	10,826,969,875	1,350,044	13,765,607,487	6,346,079,152	16,218,360	78,629	-	-	-	-	-	-	-	15,401,863	
2547	Metzger Water District	Indep	-	1,954,959,964	10,826,969,875	-	(147,527)	-	(147,527)	-	-	-	-	-	-	-	-	(147,527)	
2549	Rogue River Fire District	SLGRP	1,158,291	1,954,959,964	10,826,969,875	209,145	13,765,607,487	6,346,079,152	2,512,508	12,181	-	-	-	-	-	-	-	1,979,173	
2550	Nyssa Road Assessment District 2	Indep	194,029	1,954,959,964	10,826,969,875	35,035	443,119	194,029	443,119	2,040	-	-	-	-	-	-	-	445,159	
2551	Sandy Fire Department	SLGRP	1,478,751	1,954,959,964	10,826,969,875	267,009	13,765,607,487	6,346,079,152	3,207,636	15,551	-	-	-	-	-	-	-	2,534,414	
2552	Winston-Dillard Fire District	SLGRP	811,276	1,954,959,964	10,826,969,875	146,487	13,765,607,487	6,346,079,152	1,759,780	8,532	-	-	-	-	-	-	Y	1,671,955	
2553	Tangent Rural Fire Protection District	SLGRP	170,836	1,954,959,964	10,826,969,875	30,847	13,765,607,487	6,346,079,152	370,569	1,797	-	-	-	-	-	-	Y	372,366	
2555	Monroe Fire Department	SLGRP	97,095	1,954,959,964	10,826,969,875	17,532	13,765,607,487	6,346,079,152	210,613	1,021	-	-	-	-	-	-	-	170,014	
2556	Jackson County Fire District 5	Indep	2,884,481	1,954,959,964	10,826,969,875	520,833	9,085,138	2,884,481	9,085,138	30,334	-	-	-	-	-	-	-	9,115,472	
2557	Estacada Fire Department	SLGRP	1,199,871	1,954,959,964	10,826,969,875	216,653	13,765,607,487	6,346,079,152	2,602,702	12,618	-	-	-	-	-	-	-	1,330,788	
2559	Keizer Fire Department	SLGRP	2,980,616	1,954,959,964	10,826,969,875	538,192	13,765,607,487	6,346,079,152	6,465,408	31,345	-	-	-	-	-	-	-	(938,710)	
2561	Jefferson Rural Fire Protection District	SLGRP	473,931	1,954,959,964	10,826,969,875	85,575	13,765,607,487	6,346,079,152	1,028,029	4,984	-	-	-	-	-	-	-	(332,162)	
2562	WyEast Fire District	SLGRP	44,655	1,954,959,964	10,826,969,875	8,063	13,765,607,487	6,346,079,152	96,863	470	-	-	-	-	-	-	Y	92,029	
2563	Central Oregon Irrigation District	SLGRP	1,723,702	1,954,959,964	10,826,969,875	311,238	13,765,607,487	6,346,079,152	3,738,970	18,127	-	-	-	-	-	-	Y	(204,727)	
2564	Illinois Valley Fire District	SLGRP	614,765	1,954,959,964	10,826,969,875	111,004	13,765,607,487	6,346,079,152	1,333,519	6,465	-	-	-	-	-	-	-	(371,859)	
2567	Charleston Rural Fire Protection District	SLGRP	133,269	1,954,959,964	10,826,969,875	24,064	13,765,607,487	6,346,079,152	289,081	1,401	-	-	-	-	-	-	-	(98,786)	
2568	Molalla Rural Fire Protection District 73	SLGRP	1,450,506	1,954,959,964	10,826,969,875	261,909	13,765,607,487	6,346,079,152	3,146,368	15,254	-	-	-	-	-	-	Y	(66,784)	
2569	Central Oregon Intergovernmental Council	SLGRP	4,606,557	1,954,959,964	10,826,969,875	831,778	13,765,607,487	6,346,079,152	9,992,321	48,444	-	-	-	-	-	-	-	(7,142,201)	
2570	Port of St Helens	Indep	1,114,830	1,954,959,964	10,826,969,875	201,298	76,074	1,114,830	76,074	11,724	-	-	-	-	-	-	-	87,798	
2571	Crystal Springs Water District	SLGRP	504,395	1,954,959,964	10,826,969,875	91,076	13,765,607,487	6,346,079,152	1,094,110	5,304	-	-	-	-	-	-	-	(36,201)	
2572	Local Government Personnel Institute	SLGRP	-	1,954,959,964	10,826,969,875	-	-	-	-	-	-	-	-	-	-	-	-	-	
2575	Jefferson County Rural Fire Protection District 1	Indep	401,938	1,954,959,964	10,826,969,875	72,575	425,409	401,938	425,409	4,227	-	-	-	-	-	-	-	429,636	
2576	Depoe Bay Rural Fire Protection District	SLGRP	879,701	1,954,959,964	10,826,969,875	158,842	13,765,607,487	6,346,079,152	1,908,205	9,251	-	-	-	-	-	-	-	(104,484)	
2579	La Pine Rural Fire Protection District	SLGRP	2,332,389	1,954,959,964	10,826,969,875	421,145	13,765,607,487	6,346,079,152	5,059,305	24,528	-	-	-	-	-	-	-	(794,684)	
2580	Marion County Fire District 1	SLGRP	4,772,999	1,954,959,964	10,826,969,875	861,831	13,765,607,487	6,346,079,152	10,353,357	50,194	-	-	-	-	-	-	Y	10,403,551	
2581	Port of Umatilla	Indep	164,644	1,954,959,964	10,826,969,875	29,729	410,071	164,644	410,071	1,731	-	-	-	-	-	-	-	411,802	
2582	Talent Irrigation District	SLGRP	661,009	1,954,959,964	10,826,969,875	119,354	13,765,607,487	6,346,079,152	1,433,829	6,951	-	-	-	-	-	-	Y	(78,509)	
2585	Rogue River Valley Irrigation District	SLGRP	349,353	1,954,959,964	10,826,969,875	63,081	13,765,607,487	6,346,079,152	757,799	3,674	-	-	-	-	-	-	Y	(31,250)	
2587	Tualatin Valley Irrigation District	SLGRP	306,665	1,954,959,964	10,826,969,875	55,373	13,765,607,487	6,346,079,152	665,203	3,225	-	-	-	-	-	-	-	555,708	
2588	Clatskanie Rural Fire Protection District	SLGRP	1,215,533	1,954,959,964	10,826,969,875	219,481	13,765,607,487	6,346,079,152	2,636,675	12,783	-	-	-	-	-	-	-	(307,614)	
2589	West Slope Water District	SLGRP	569,030	1,954,959,964	10,826,969,875	102,746	13,765,607,487	6,346,079,152	1,234,312	5,984	-	-	-	-	-	-	Y	-	
2590	Redmond Fire & Rescue	SLGRP	4,983,713	1,954,959,964	10,826,969,875	899,879	13,765,607,487	6,346,079,152	10,810,428	52,410	-	-	-	-	-	-	-	(125,000)	
2592	Medford Irrigation District	SLGRP	425,979	1,954,959,964	10,826,969,875	76,916	13,765,607,487	6,346,079,152	924,013	4,480	-	-	-	-	-	-	-	4,480	
2594	Metro	SLGRP	70,076,554	1,954,959,964	10,826,969,875	12,653,296	13,765,607,487	6,346,079,152	152,006,667	736,947	(16,009,108)	-	-	-	-	-	-	(8,323,105)	
2595	Canby Fire District	SLGRP	1,907,500	1,954,959,964	10,826,969,875	344,426	13,765,607,487	6,346,079,152	4,137,656	20,060	-	-	-	-	-	-	-	4,137,656	
2596	Bend Parks & Recreation	Indep	8,985,951	1,954,959,964	10,826,969,875	1,622,538	8,490,461	8,985,951	8,490,461	94,499	-	-	-	-	-	-	-	(1,875,000)	
2597	Mapleton Water District	Indep	78,542	1,954,959,964	10,826,969,875	14,182	(24,561)	78,542	(24,561)	826	-	-	-	-	-	-	-	826	
2598	Marion County Housing Authority	SLGRP	732,885	1,954,959,964	10,826,969,875	132,333	13,765,607,487	6,346,079,152	1,589,739	7,707	-	-	-	-	-	-	-	-	
2599	South Suburban Sanitary District	SLGRP	867,698	1,954,959,964	10,826,969,875	156,675	13,765,607,487	6,346,079,152	1,882,168	9,125	-	-	-	-	-	-	-	(1,745,222)	
2600	Winston-Dillard Water District	SLGRP	393,407	1,954,959,964	10,826,969,875	71,035	13,765,607,487	6,346,079,152	853,359	4,137	-	-	-	-	-	-	-	(118,571)	
2601	Baker Valley Irrigation District	SLGRP	53,766	1,954,959,964	10,826,969,875	9,708	13,765,607,487	6,346,079,152	116,627	565	-	-	-	-	-	-	-	(100,639)	
2602	Aumsville Rural Fire Protection District	SLGRP	248,954	1,954,959,964	10,826,969,875	44,952	13,765,607,487	6,346,079,152	540,018	2,618	-	-	-	-	-	-	-	(208,025)	
																			(117,486)
																			425,150

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2603	Corbett Water District	SLGRP	248,152	1,954,959,964	10,826,969,875	44,807	13,765,607,487	6,346,079,152	538,279	2,610	-	-	(29,473)	-	-	-	511,416
2604	Netarts-Oceanside Sanitary District	SLGRP	417,309	1,954,959,964	10,826,969,875	75,351	13,765,607,487	6,346,079,152	905,206	4,389	-	-	-	-	(248,998)	-	660,597
2605	Scio Fire District	SLGRP	88,723	1,954,959,964	10,826,969,875	16,020	13,765,607,487	6,346,079,152	192,454	933	-	-	-	-	(107,376)	-	86,011
2606	West Valley Housing Authority	SLGRP	873,180	1,954,959,964	10,826,969,875	157,665	13,765,607,487	6,346,079,152	1,894,060	9,185	-	-	-	-	(336,618)	-	1,566,625
2607	Hoodland Fire District 74	SLGRP	1,166,782	1,954,959,964	10,826,969,875	210,679	13,765,607,487	6,346,079,152	2,530,926	12,270	-	-	(138,581)	-	(118,653)	-	2,285,962
2608	Gaston Rural Fire Protection District	Indep	126,476	1,954,959,964	10,826,969,875	22,837	13,765,607,487	6,346,079,152	67,008	1,330	-	-	-	-	-	-	68,338
2610	Turner Fire District	Indep	620,233	1,954,959,964	10,826,969,875	111,992	13,765,607,487	6,346,079,152	359,274	6,523	-	-	-	-	-	-	365,797
2612	Community Services Consortium	SLGRP	4,265,187	1,954,959,964	10,826,969,875	770,139	13,765,607,487	6,346,079,152	9,251,838	44,854	-	-	(506,583)	-	(536,709)	-	8,253,400
2613	Polk Soil & Water Conservation District	Indep	218,062	1,954,959,964	10,826,969,875	39,374	13,765,607,487	6,346,079,152	122,544	2,293	-	-	-	-	-	-	124,837
2614	Mountain Valley Mental Health Program	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(228,570)	-	-	-	-	-	-	-	(228,570)
2615	Humanities Council	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	132,493	-	-	-	-	-	-	-	132,493
2616	Alcohol Safety Action Program	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(99,478)	-	-	-	-	-	-	-	(99,478)
2617	Clean Water Services	SLGRP	31,857,902	1,954,959,964	10,826,969,875	5,752,387	13,765,607,487	6,346,079,152	69,104,617	335,028	(11,697,731)	(17,252,438)	-	-	(2,753,399)	-	37,736,077
2618	Estacada Cemetery District	Indep	62,133	1,954,959,964	10,826,969,875	11,219	13,765,607,487	6,346,079,152	(289,097)	653	-	-	-	-	-	-	(288,444)
2619	Comprehensive Options For Drug Abusers	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(289,263)	-	-	-	-	-	-	-	(289,263)
2620	Jackson County Fire District 4	SLGRP	500,505	1,954,959,964	10,826,969,875	90,373	13,765,607,487	6,346,079,152	1,085,671	5,263	-	-	-	-	-	-	1,090,934
2623	Evans Valley Fire District 6	Indep	48,740	1,954,959,964	10,826,969,875	8,801	13,765,607,487	6,346,079,152	157,407	513	-	-	-	-	-	-	157,920
2624	Klamath Vector Control	SLGRP	103,556	1,954,959,964	10,826,969,875	18,698	13,765,607,487	6,346,079,152	224,628	1,089	-	-	(12,299)	-	-	-	213,418
2625	Port of Newport	SLGRP	870,159	1,954,959,964	10,826,969,875	157,119	13,765,607,487	6,346,079,152	1,887,508	9,151	-	-	-	-	(606,346)	Y	1,290,313
2626	Tillamook Peoples Utility District	SLGRP	8,799,495	1,954,959,964	10,826,969,875	1,588,871	13,765,607,487	6,346,079,152	19,087,438	92,538	(147,107)	-	(1,045,130)	-	-	-	17,987,739
2628	McKenzie Fire And Rescue	SLGRP	570,321	1,954,959,964	10,826,969,875	102,979	13,765,607,487	6,346,079,152	1,237,113	5,998	-	-	-	-	(165,748)	-	1,099,625
2629	Metropolitan Wastewater Management Commission	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(1,079,548)	-	-	-	-	-	-	-	(1,079,548)
2630	Sheridan Fire District	SLGRP	278,121	1,954,959,964	10,826,969,875	50,219	13,765,607,487	6,346,079,152	603,288	2,925	-	-	-	-	(131,052)	-	475,161
2631	Arch Cape Water-Sanitary District	SLGRP	128,827	1,954,959,964	10,826,969,875	23,262	13,765,607,487	6,346,079,152	279,446	1,355	-	-	-	-	(62,066)	-	218,735
2632	Umpqua Regional Council of Governments	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	236,409	-	-	-	-	-	-	-	236,409
2633	Port of Cascade Locks	Indep	685,488	1,954,959,964	10,826,969,875	123,774	13,765,607,487	6,346,079,152	1,059,366	7,209	-	-	-	-	-	-	1,066,575
2637	Northeast Oregon Housing Authority	Indep	931,195	1,954,959,964	10,826,969,875	168,140	13,765,607,487	6,346,079,152	1,451,697	9,793	-	-	-	-	-	-	1,461,490
2638	North Douglas County Fire and EMS	SLGRP	474,038	1,954,959,964	10,826,969,875	85,594	13,765,607,487	6,346,079,152	1,028,261	4,985	-	-	-	-	(78,358)	-	954,888
2641	Suburban East Salem Water District	SLGRP	366,154	1,954,959,964	10,826,969,875	66,114	13,765,607,487	6,346,079,152	794,243	3,851	-	-	-	-	(65,252)	-	732,842
2642	Dexter Rural Fire Protection District	SLGRP	92,467	1,954,959,964	10,826,969,875	16,696	13,765,607,487	6,346,079,152	200,574	972	-	-	(10,982)	-	(16,319)	-	174,245
2643	Sweet Home Cemetery	Indep	147,965	1,954,959,964	10,826,969,875	26,717	13,765,607,487	6,346,079,152	46,840	1,556	-	-	-	-	-	-	48,396
2644	Lakeside Water District	Indep	182,139	1,954,959,964	10,826,969,875	32,888	13,765,607,487	6,346,079,152	80,207	1,915	-	-	-	-	-	-	82,122
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	317,363	1,954,959,964	10,826,969,875	57,304	13,765,607,487	6,346,079,152	317,363	3,337	-	-	-	-	-	-	241,062
2646	Keno Rural Fire Protection District	Indep	17,603	1,954,959,964	10,826,969,875	3,178	13,765,607,487	6,346,079,152	1,390,540	185	-	-	-	-	-	-	1,390,725
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	400,855	1,954,959,964	10,826,969,875	72,380	13,765,607,487	6,346,079,152	869,515	4,216	-	-	(47,610)	-	(32,340)	-	793,781
2648	Black Butte Ranch Rural Fire Protection District	Indep	675,599	1,954,959,964	10,826,969,875	121,989	13,765,607,487	6,346,079,152	1,733,740	7,105	-	(312,500)	-	-	-	-	1,428,345
2649	Colton Fire Department	SLGRP	45,220	1,954,959,964	10,826,969,875	8,165	13,765,607,487	6,346,079,152	98,089	476	-	-	-	-	(51,022)	-	47,543
2651	Imbler Rural Fire Protection District	SLGRP	25,842	1,954,959,964	10,826,969,875	4,666	13,765,607,487	6,346,079,152	56,054	272	-	-	(3,069)	-	-	Y	53,257
2652	The Oregon Consortium	SLGRP	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	-	-	-	-	-	-	-	-	-
2653	Umatilla Fire Department	SLGRP	222,474	1,954,959,964	10,826,969,875	40,171	13,765,607,487	6,346,079,152	482,581	2,340	-	-	-	-	(60,062)	-	424,859
2654	Spring Valley Rural Fire Protection District	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(76,030)	-	-	-	-	-	-	-	(76,030)
2655	North Bay Rural Fire Protection District	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	165,778	-	-	-	-	-	-	-	165,778
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	13,904,712	1,954,959,964	10,826,969,875	2,510,689	13,765,607,487	6,346,079,152	30,161,428	146,226	-	-	-	-	(3,303,646)	-	27,004,008
2658	Salem Metropolitan Communication Agency	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	801,967	-	-	-	-	-	-	-	801,967
2659	Silverton Fire District	SLGRP	346,637	1,954,959,964	10,826,969,875	62,590	13,765,607,487	6,346,079,152	751,907	3,645	-	-	(41,171)	-	(95,286)	-	619,095
2660	Tualatin Valley Fire & Rescue	SLGRP	64,045,025	1,954,959,964	10,826,969,875	11,564,220	13,765,607,487	6,346,079,152	138,923,367	673,518	-	-	(7,606,730)	-	(13,267,135)	-	118,723,020
2661	Lincoln County 911	SLGRP	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	-	-	-	-	-	-	-	-	-
2662	East Central Oregon Association of Counties	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	175,772	-	-	-	-	-	-	-	175,772
2663	Metropolitan Area Communications Commission	SLGRP	835,594	1,954,959,964	10,826,969,875	150,878	13,765,607,487	6,346,079,152	1,812,529	8,787	-	-	(99,245)	-	(88,408)	-	1,633,663
2664	Applegate Valley Rural Fire Protection District 9	Indep	598,015	1,954,959,964	10,826,969,875	107,980	13,765,607,487	6,346,079,152	1,574,591	6,289	-	-	-	-	-	-	1,580,880
2665	N NE Community Mental Health Center	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	492,349	-	-	-	-	-	-	-	492,349
2666	Central City Concern	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(513,106)	-	-	-	-	-	-	-	(513,106)
2667	Mental Health Services West Inc	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(386,892)	-	-	-	-	-	-	-	(386,892)
2668	Southeast Mental Health Network Inc	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	(643,166)	-	-	-	-	-	-	-	(643,166)
2669	Roseburg Urban Sanitary Authority	SLGRP	893,340	1,954,959,964	10,826,969,875	161,305	13,765,607,487	6,346,079,152	1,937,789	9,395	-	-	-	-	(395,396)	-	1,551,788
2670	Mt Hood Community Mental Health Ctr	Indep	-	1,954,959,964	10,826,969,875	-	13,765,607,487	6,346,079,152	640,361	-	-	-	-	-	-	-	640,361
2671	Columbia 911 Communications District	SLGRP	1,377,024	1,954,959,964	10,826,969,875	248,641	13,765,607,487	6,346,079,152	2,986,974	14,481	-	-	(163,551)	-	(96,173)	-	2,741,731
2672	Rockwood Water PUD	Indep	1,752,878	1,954,959,964	10,826,969,875	316,506	13,765,607,487	6,346,079,152	1,752,878	18,434	-	-	-	-	-	-	3,253,187
2673	Port Orford Library	SLGRP	76,948	1,954,959,964	10,826,969,875	13,894	13,765,607,487	6,346,079,152	166,911	809	-	-	(9,139)	-	(18,632)	-	139,949

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
2674	Nestucca Rural Fire District	SLGRP	341,002	1,954,959,964	10,826,969,875	61,573	13,765,607,487	6,346,079,152	739,686	3,586	-	-	(40,501)	-	(142,231)	-	560,540
2675	Salmon Harbor-Douglas County	Indep	498,021	1,954,959,964	10,826,969,875	89,925	481,724	498,021	481,724	5,237	-	-	-	-	-	-	486,961
2676	Woodburn Fire District	SLGRP	1,455,200	1,954,959,964	10,826,969,875	262,757	13,765,607,487	6,346,079,152	3,156,550	15,303	-	-	-	-	-	Y	3,171,853
2677	Portland Private Industry Council Inc	Indep	-	1,954,959,964	10,826,969,875	-	(264,732)	-	(264,732)	-	-	-	-	-	-	-	(264,732)
2678	Central Oregon Regional Housing Authority	Indep	964,134	1,954,959,964	10,826,969,875	174,088	860,934	964,134	860,934	10,139	-	-	-	-	-	-	871,073
2679	Columbia River Public Utility District	Indep	4,106,428	1,954,959,964	10,826,969,875	741,473	8,800,338	4,106,428	8,800,338	43,184	-	(2,001,654)	-	-	-	-	6,841,868
2681	Cloverdale Rural Fire Protection District	SLGRP	152,244	1,954,959,964	10,826,969,875	27,490	13,765,607,487	6,346,079,152	330,239	1,601	-	-	(18,082)	-	-	Y	313,758
2684	Parkdale Fire District	SLGRP	134,969	1,954,959,964	10,826,969,875	24,370	13,765,607,487	6,346,079,152	292,768	1,419	-	-	-	-	-	Y	294,187
2685	Oregon Community College Association	Indep	598,028	1,954,959,964	10,826,969,875	107,982	6,043	598,028	6,043	6,289	-	-	-	-	-	-	12,332
2686	Weston Cemetery	SLGRP	24,262	1,954,959,964	10,826,969,875	4,381	13,765,607,487	6,346,079,152	52,628	255	-	-	-	(40,572)	-	-	12,311
2687	Columbia Drainage Vector Control District	SLGRP	227,525	1,954,959,964	10,826,969,875	41,083	13,765,607,487	6,346,079,152	493,535	2,393	-	-	(27,023)	-	-	Y	468,905
2688	Polk County Fire District 1	Indep	1,423,539	1,954,959,964	10,826,969,875	257,040	1,795,148	1,423,539	1,795,148	14,370	-	-	-	-	-	-	1,810,118
2689	Redmond Area Park & Recreation District	Indep	865,908	1,954,959,964	10,826,969,875	156,352	297,265	865,908	297,265	9,106	-	-	-	-	-	-	306,371
2692	Siuslaw Public Library	SLGRP	366,906	1,954,959,964	10,826,969,875	66,250	13,765,607,487	6,346,079,152	795,875	3,858	-	-	(43,578)	-	(66,565)	-	689,590
2693	City-County Insurance Services	Indep	7,367,783	1,954,959,964	10,826,969,875	1,330,356	1,980,124	7,367,783	1,980,124	77,482	-	-	-	-	-	-	2,057,606
2694	Philomath Fire Department	SLGRP	549,656	1,954,959,964	10,826,969,875	99,248	13,765,607,487	6,346,079,152	1,192,288	5,780	-	-	(65,284)	-	(28,805)	-	1,103,799
2695	Washington County Consolidated Communications Agency	SLGRP	7,430,472	1,954,959,964	10,826,969,875	1,341,675	13,765,607,487	6,346,079,152	16,117,821	78,141	-	-	(882,529)	-	-	Y	15,313,433
2696	Stayton Fire District	SLGRP	518,937	1,954,959,964	10,826,969,875	93,701	13,765,607,487	6,346,079,152	1,125,653	5,457	-	-	-	(62,321)	-	-	1,068,789
2697	Oregon Museum Park	Indep	-	1,954,959,964	10,826,969,875	-	(64,791)	-	(64,791)	-	-	-	-	-	-	-	(64,791)
2698	Halsey Shedd Rural Fire Protection District	Indep	159,717	1,954,959,964	10,826,969,875	28,839	365,699	159,717	365,699	1,680	-	-	-	-	-	-	367,379
2699	Chetco Library Board	SLGRP	216,860	1,954,959,964	10,826,969,875	39,157	13,765,607,487	6,346,079,152	470,402	2,281	-	-	(25,757)	-	(8,501)	-	438,425
2700	Lowell Rural Fire Protection District	SLGRP	140,922	1,954,959,964	10,826,969,875	25,445	13,765,607,487	6,346,079,152	305,681	1,482	-	-	-	(172,502)	-	-	134,661
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,288,231	1,954,959,964	10,826,969,875	232,608	3,918,656	1,288,231	3,918,656	13,547	-	(1,500,000)	-	-	-	-	2,432,203
2702	Banks Fire District 13	Indep	485,458	1,954,959,964	10,826,969,875	87,656	312,928	485,458	312,928	5,105	-	-	-	-	-	-	318,033
2703	Westport Sewer District	Indep	-	1,954,959,964	10,826,969,875	-	(6,956)	-	(6,956)	-	-	-	-	-	-	-	(6,956)
2704	Clatsop County 4-H District	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-
2705	Lebanon Fire District	SLGRP	3,885,479	1,954,959,964	10,826,969,875	701,577	13,765,607,487	6,346,079,152	8,428,193	40,861	-	-	-	(868,024)	-	-	7,601,030
2707	Clatskanie Library	SLGRP	79,865	1,954,959,964	10,826,969,875	14,421	13,765,607,487	6,346,079,152	173,240	840	-	-	(9,486)	-	-	Y	164,594
2708	Milton-Freewater Cemetery District 3	Indep	-	1,954,959,964	10,826,969,875	-	15,823	-	15,823	-	-	-	-	-	-	-	15,823
2709	Scappoose Public Library	SLGRP	135,669	1,954,959,964	10,826,969,875	24,497	13,765,607,487	6,346,079,152	294,287	1,427	-	-	-	(90,623)	-	-	205,091
2710	Klamath County Emergency Communications District	SLGRP	793,671	1,954,959,964	10,826,969,875	143,308	13,765,607,487	6,346,079,152	1,721,594	8,346	-	-	(94,266)	-	-	Y	1,635,674
2712	Jefferson County EMS	SLGRP	672,888	1,954,959,964	10,826,969,875	121,499	13,765,607,487	6,346,079,152	1,459,596	7,076	-	-	(79,920)	-	-	Y	1,386,752
2713	Port of Tillamook Bay	SLGRP	837,779	1,954,959,964	10,826,969,875	151,273	13,765,607,487	6,346,079,152	1,817,269	8,810	-	-	(99,504)	-	(130,187)	-	1,596,388
2714	Winchester Bay Sanitary District	Indep	120,137	1,954,959,964	10,826,969,875	21,692	178,785	120,137	178,785	1,263	-	-	-	-	-	-	180,048
2715	Jackson County Fire District 3	SLGRP	7,059,970	1,954,959,964	10,826,969,875	1,274,776	13,765,607,487	6,346,079,152	15,314,145	74,245	-	-	(838,524)	-	(3,176,293)	-	11,373,573
2716	Neskowin Water District	SLGRP	212,271	1,954,959,964	10,826,969,875	38,328	13,765,607,487	6,346,079,152	460,448	2,232	-	-	(25,212)	-	(372)	-	437,096
2717	Ice Fountain Water District	Indep	381,477	1,954,959,964	10,826,969,875	68,881	228,650	381,477	228,650	4,012	-	-	-	-	-	-	232,662
2718	Curry Library	SLGRP	125,044	1,954,959,964	10,826,969,875	22,578	13,765,607,487	6,346,079,152	271,239	1,315	-	-	-	(209,199)	-	-	63,355
2719	Human Solutions, Inc	Indep	-	1,954,959,964	10,826,969,875	-	(274,217)	-	(274,217)	-	-	-	-	-	-	-	(274,217)
2720	Tri-Met	Indep	-	1,954,959,964	10,826,969,875	-	(1,279,401)	-	(1,279,401)	-	-	-	-	-	-	-	(1,279,401)
2721	Klamath Housing Authority	SLGRP	638,279	1,954,959,964	10,826,969,875	115,250	13,765,607,487	6,346,079,152	1,384,524	6,712	-	-	-	(181,360)	-	-	1,209,876
2722	Tillamook 9-1-1	Indep	634,160	1,954,959,964	10,826,969,875	114,506	485,687	634,160	485,687	6,669	-	-	-	-	-	-	492,356
2723	Oregon Coastal Zone Management Association	Indep	-	1,954,959,964	10,826,969,875	-	23,950	-	23,950	-	-	-	-	-	-	-	23,950
2724	Nehalem Bay Wastewater Agency	Indep	474,944	1,954,959,964	10,826,969,875	85,758	245,254	474,944	245,254	4,995	-	-	-	-	-	-	250,249
2725	West Valley Fire District	Indep	590,367	1,954,959,964	10,826,969,875	106,599	390,751	590,367	390,751	6,208	-	-	-	-	-	-	396,959
2726	Yamhill Communications Agency	SLGRP	876,214	1,954,959,964	10,826,969,875	158,213	13,765,607,487	6,346,079,152	1,900,640	9,215	-	-	(104,069)	-	(9,659)	-	1,796,127
2728	Baker County Library District	SLGRP	571,282	1,954,959,964	10,826,969,875	103,153	13,765,607,487	6,346,079,152	1,239,197	6,008	-	-	-	(81,066)	-	-	1,164,139
2729	Douglas County Fire District 2	Indep	4,198,715	1,954,959,964	10,826,969,875	758,136	25,623,274	4,198,715	25,623,274	44,155	-	-	-	-	-	-	25,667,429
2731	Canby Utility Board	SLGRP	1,895,100	1,954,959,964	10,826,969,875	342,187	13,765,607,487	6,346,079,152	4,110,760	19,929	-	-	(225,084)	-	-	Y	3,905,605
2732	Umatilla County Special Library District	SLGRP	152,555	1,954,959,964	10,826,969,875	27,546	13,765,607,487	6,346,079,152	330,915	1,604	-	-	-	(119,258)	-	-	213,261
2733	Wiard Memorial Park District	Indep	-	1,954,959,964	10,826,969,875	-	462,834	-	462,834	-	-	-	-	-	-	-	462,834
2734	Seal Rock Water District	SLGRP	539,117	1,954,959,964	10,826,969,875	97,345	13,765,607,487	6,346,079,152	1,169,427	5,670	-	-	-	(192,757)	-	-	982,340
2736	Wasco 9-1-1	Indep	-	1,954,959,964	10,826,969,875	-	(221,337)	-	(221,337)	-	-	-	-	-	-	-	(221,337)
2737	Portland Energy Conservation Inc	Indep	-	1,954,959,964	10,826,969,875	-	177,244	-	177,244	-	-	-	-	-	-	-	177,244
2739	Scappoose Rural Fire Protection District	SLGRP	2,106,962	1,954,959,964	10,826,969,875	380,441	13,765,607,487	6,346,079,152	4,570,320	22,157	-	-	(250,247)	-	(65,401)	-	4,276,829
2740	Neskowin Regional Sanitary Authority	Indep	201,943	1,954,959,964	10,826,969,875	36,464	(71,695)	201,943	(71,695)	2,124	-	-	-	-	-	-	(69,571)
2741	Port of Garibaldi	SLGRP	305,953	1,954,959,964	10,826,969,875	55,244	13,765,607,487	6,346,079,152	663,658	3,217	-	-	(36,339)	-	(62,279)	-	568,257
2742	Amity Fire District	SLGRP	105,340	1,954,959,964	10,826,969,875	19,021	13,765,607,487	6,346,079,152	228,498	1,108	-	-	(12,511)	-	(48,423)	-	168,672
2743	Douglas Soil & Water Conservation District	Indep	166,187	1,954,959,964	10,826,969,875	30,007	(208,793)	166,187	(208,793)	1,748	-	-	-	-	-	-	(207,045)

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
2745	Clackamas County Fire District	SLGRP	31,979,582	1,954,959,964	10,826,969,875	5,774,358	13,765,607,487	6,346,079,152	69,368,559	336,307	(7,588,806)	-	-	(845,811)	-	61,270,249
2746	Marion-Salem Data Center	Indep	-	1,954,959,964	10,826,969,875	-	(4,242,816)	-	-	-	-	-	-	-	-	(4,242,816)
2747	Salem Housing Authority	Indep	2,196,309	1,954,959,964	10,826,969,875	396,574	5,951,606	2,196,309	5,951,606	23,097	-	-	-	-	5,974,703	
2749	Black Butte Ranch Police	SLGRP	415,020	1,954,959,964	10,826,969,875	74,938	13,765,607,487	6,346,079,152	900,241	4,364	-	(49,293)	-	(256,124)	599,188	
2750	Eastern Oregon Human Services Consortium	Indep	-	1,954,959,964	10,826,969,875	-	(473,948)	-	-	-	-	-	-	-	(473,948)	
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	274,480	1,954,959,964	10,826,969,875	49,561	13,765,607,487	6,346,079,152	595,389	2,887	-	-	-	(130,174)	468,102	
2753	Linn-Benton Housing Authority	SLGRP	1,232,089	1,954,959,964	10,826,969,875	222,471	13,765,607,487	6,346,079,152	2,672,589	12,957	-	-	-	(828,925)	1,856,621	
2754	Western Lane Ambulance District	SLGRP	1,648,867	1,954,959,964	10,826,969,875	297,726	13,765,607,487	6,346,079,152	3,576,842	17,340	-	(195,839)	-	(22,866)	3,375,277	
2756	Sandy Area Sch Trans Agency	Indep	-	1,954,959,964	10,826,969,875	-	(185,077)	-	-	-	-	-	-	-	(185,077)	
2757	City of Stayton	SLGRP	868,364	1,954,959,964	10,826,969,875	156,795	13,765,607,487	6,346,079,152	1,883,614	9,132	(250,000)	(103,137)	(74,625)	-	1,464,984	
2758	Mohawk Valley Rural Fire District	SLGRP	247,196	1,954,959,964	10,826,969,875	44,635	13,765,607,487	6,346,079,152	536,206	2,600	-	(29,360)	-	(55,246)	454,200	
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	-	1,954,959,964	10,826,969,875	-	104,335	-	104,335	-	-	-	-	-	104,335	
2761	Clackamas River Water	SLGRP	3,162,969	1,954,959,964	10,826,969,875	571,118	13,765,607,487	6,346,079,152	6,860,958	33,263	(31,250)	(375,671)	-	Y	6,487,300	
2763	Junction City Fire Department	SLGRP	219,455	1,954,959,964	10,826,969,875	39,626	13,765,607,487	6,346,079,152	476,031	2,308	-	-	(71,663)	-	406,676	
2765	Green Sanitary	SLGRP	311,148	1,954,959,964	10,826,969,875	56,182	13,765,607,487	6,346,079,152	674,927	3,272	-	(36,956)	-	(35,099)	606,144	
2766	Southwest Lincoln County Water District	SLGRP	290,470	1,954,959,964	10,826,969,875	52,448	13,765,607,487	6,346,079,152	630,073	3,055	-	(34,500)	-	(31,024)	567,604	
2767	Springfield Utility Board	Indep	-	1,954,959,964	10,826,969,875	-	(112,815)	-	-	-	-	-	-	-	(112,815)	
2768	Lake County Library District	SLGRP	141,328	1,954,959,964	10,826,969,875	25,519	13,765,607,487	6,346,079,152	306,562	1,486	-	(16,786)	-	Y	291,262	
2771	Harbor Water PUD	Indep	250,174	1,954,959,964	10,826,969,875	45,172	303,598	250,174	303,598	2,631	-	-	-	-	306,229	
2772	Umatilla County Soil & Water District	SLGRP	204,072	1,954,959,964	10,826,969,875	36,848	13,765,607,487	6,346,079,152	442,664	2,146	-	(24,238)	-	(37,080)	383,492	
2773	Housing Authority of Jackson County	SLGRP	3,169,856	1,954,959,964	10,826,969,875	572,362	13,765,607,487	6,346,079,152	6,875,899	33,335	-	(376,489)	-	Y	6,532,745	
2774	Oregon Trail Library District	SLGRP	217,180	1,954,959,964	10,826,969,875	39,215	13,765,607,487	6,346,079,152	471,096	2,284	-	(25,795)	-	(7,807)	439,778	
2776	Rainier Cemetery District	SLGRP	52,625	1,954,959,964	10,826,969,875	9,502	13,765,607,487	6,346,079,152	114,153	553	-	-	(86,890)	-	27,816	
2777	City of Newberg	SLGRP	6,052,171	1,954,959,964	10,826,969,875	1,092,804	13,765,607,487	6,346,079,152	13,128,076	63,647	(2,094,328)	(718,826)	(363,065)	-	10,015,504	
2778	Mulino Water District 23	SLGRP	68,073	1,954,959,964	10,826,969,875	12,292	13,765,607,487	6,346,079,152	147,661	716	-	(8,085)	-	Y	140,292	
2779	Brownville Rural Fire Protection District	Indep	95,351	1,954,959,964	10,826,969,875	17,217	186,258	95,351	186,258	1,003	-	-	-	-	187,261	
2780	Nehalem Bay Health District	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
2781	North Bend Coos-Curry Housing Authority	SLGRP	555,460	1,954,959,964	10,826,969,875	100,296	13,765,607,487	6,346,079,152	1,204,877	5,841	-	(65,973)	-	Y	1,144,745	
2782	Millington Rural Fire Protection District	Indep	78,695	1,954,959,964	10,826,969,875	14,209	291,178	78,695	291,178	828	-	-	-	-	292,006	
2783	Tillamook Fire District	Indep	220,545	1,954,959,964	10,826,969,875	39,823	394,887	220,545	394,887	2,319	-	-	-	-	397,206	
2784	Eisenschmidt Pool	SLGRP	247,334	1,954,959,964	10,826,969,875	44,660	13,765,607,487	6,346,079,152	536,504	2,601	-	-	(65,856)	-	473,249	
2785	Fern Ridge Community Library	Indep	171,242	1,954,959,964	10,826,969,875	30,920	84,936	171,242	84,936	1,801	-	-	-	-	86,737	
2786	Seal Rock Rural Fire Protection District	SLGRP	168,245	1,954,959,964	10,826,969,875	30,379	13,765,607,487	6,346,079,152	364,949	1,769	-	(19,983)	-	(43,077)	303,658	
2788	Port of Hood River	Indep	1,455,490	1,954,959,964	10,826,969,875	262,809	1,340,352	1,455,490	1,340,352	15,306	-	-	-	-	1,355,658	
2789	Farmers Irrigation District	SLGRP	545,513	1,954,959,964	10,826,969,875	98,500	13,765,607,487	6,346,079,152	1,183,301	5,737	-	-	(528,220)	-	660,818	
2790	Silver Falls Library District	SLGRP	514,198	1,954,959,964	10,826,969,875	92,846	13,765,607,487	6,346,079,152	1,115,373	5,407	(177,870)	-	(74,172)	-	868,738	
2792	North Wasco County Parks And Recreation District	SLGRP	240,919	1,954,959,964	10,826,969,875	43,501	13,765,607,487	6,346,079,152	522,590	2,534	-	(28,614)	-	-	496,510	
2793	North Lincoln Fire & Rescue District 1	SLGRP	1,347,246	1,954,959,964	10,826,969,875	243,264	13,765,607,487	6,346,079,152	2,922,380	14,168	-	-	(151,452)	-	2,785,096	
2794	Siuslaw Rural Fire Protection District 1	SLGRP	820,063	1,954,959,964	10,826,969,875	148,074	13,765,607,487	6,346,079,152	1,778,842	8,624	(375,000)	-	(15,839)	-	1,396,627	
2796	West Side Rural Fire Protection District	Indep	118,700	1,954,959,964	10,826,969,875	21,433	(67,994)	118,700	(67,994)	1,248	-	-	-	-	(66,746)	
2797	Vernonia Fire	Indep	143,665	1,954,959,964	10,826,969,875	25,941	(99,404)	143,665	(99,404)	1,511	-	-	-	-	(97,893)	
2798	Fairview Water District	SLGRP	96,694	1,954,959,964	10,826,969,875	17,459	13,765,607,487	6,346,079,152	209,743	1,017	-	(11,484)	-	(12,903)	186,373	
2799	Sublimity Fire District	SLGRP	151,068	1,954,959,964	10,826,969,875	27,277	13,765,607,487	6,346,079,152	327,689	1,589	-	-	(100,103)	-	229,175	
2801	Coburg Rural Fire Protection District	SLGRP	193,092	1,954,959,964	10,826,969,875	34,866	13,765,607,487	6,346,079,152	418,847	2,031	-	-	(56,640)	-	364,238	
2802	Rural Road Assessment District 3	SLGRP	180,022	1,954,959,964	10,826,969,875	32,506	13,765,607,487	6,346,079,152	390,495	1,893	-	(21,382)	-	Y	371,006	
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	1,954,959,964	10,826,969,875	-	(11,547)	-	-	-	-	-	-	-	(11,547)	
2804	Aurora Rural Fire Protection District	SLGRP	378,259	1,954,959,964	10,826,969,875	68,300	13,765,607,487	6,346,079,152	820,501	3,978	-	-	(272,372)	-	552,107	
2806	Multnomah County Rural Fire Protection District 14	SLGRP	21,886	1,954,959,964	10,826,969,875	3,952	13,765,607,487	6,346,079,152	47,474	230	(2,599)	(508)	-	-	44,597	
2808	Lifeways	Indep	-	1,954,959,964	10,826,969,875	-	(4,547)	-	-	-	-	-	-	-	(4,547)	
2809	Juntura Road District 4	Indep	-	1,954,959,964	10,826,969,875	-	46,321	-	46,321	-	-	-	-	-	46,321	
2810	Sutherlin Water Control District	SLGRP	91,459	1,954,959,964	10,826,969,875	16,514	13,765,607,487	6,346,079,152	198,389	962	-	(10,863)	-	(6,862)	181,626	
2811	Mid-Columbia Center For Living	SLGRP	6,343,414	1,954,959,964	10,826,969,875	1,145,392	13,765,607,487	6,346,079,152	13,759,826	66,709	-	(753,417)	-	Y	13,073,118	
2812	Workforce Development Board	Indep	-	1,954,959,964	10,826,969,875	-	(62,554)	-	-	-	-	-	-	-	(62,554)	
2814	The Job Council	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
2816	Odell Sanitary District	SLGRP	270,384	1,954,959,964	10,826,969,875	48,822	13,765,607,487	6,346,079,152	586,504	2,843	-	-	(15,341)	-	574,006	
2817	Wicklup Water District	SLGRP	110,656	1,954,959,964	10,826,969,875	19,980	13,765,607,487	6,346,079,152	240,030	1,164	-	(13,143)	-	(1,133)	226,918	
2818	Netarts Water District	SLGRP	112,397	1,954,959,964	10,826,969,875	20,295	13,765,607,487	6,346,079,152	243,806	1,182	-	(13,350)	-	(22,910)	208,728	
2819	Harrisburg Fire and Rescue	SLGRP	129,574	1,954,959,964	10,826,969,875	23,396	13,765,607,487	6,346,079,152	281,065	1,363	-	(15,390)	-	(9,081)	257,957	
2820	Central Oregon Coast Fire & Rescue District	SLGRP	300,736	1,954,959,964	10,826,969,875	54,302	13,765,607,487	6,346,079,152	652,342	3,163	-	-	(309,907)	-	345,598	

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
2821	Tillamook County Soil And Water Conservation District	Indep	218,525	1,954,959,964	10,826,969,875	39,458	206,977	218,525	206,977	2,298	-	-	-	-	-	-	-	209,275
2822	Deschutes County Rural Fire Protection District 2	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2823	Lyons Fire District	SLGRP	79,659	1,954,959,964	10,826,969,875	14,384	13,765,607,487	6,346,079,152	172,793	838	-	-	-	-	-	-	Y	173,631
2824	Glide Fire Department	SLGRP	101,006	1,954,959,964	10,826,969,875	18,238	13,765,607,487	6,346,079,152	219,098	1,062	-	-	-	-	-	-	-	201,990
2825	Northern Oregon Corrections	SLGRP	3,488,543	1,954,959,964	10,826,969,875	629,905	13,765,607,487	6,346,079,152	7,567,179	36,687	-	-	-	-	-	-	-	5,095,242
2826	Wasco County Soil-Water Conservation District	SLGRP	387,098	1,954,959,964	10,826,969,875	69,896	13,765,607,487	6,346,079,152	839,674	4,071	-	-	-	-	-	-	-	654,474
2828	Deschutes Public Library District	Indep	4,844,167	1,954,959,964	10,826,969,875	874,682	3,940,684	4,844,167	3,940,684	50,943	-	-	-	-	-	-	-	3,991,627
2829	Hubbard Rural Fire Protection District	SLGRP	49,818	1,954,959,964	10,826,969,875	8,995	13,765,607,487	6,346,079,152	108,062	524	-	-	-	-	-	-	-	52,914
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	116,685	1,954,959,964	10,826,969,875	21,069	13,765,607,487	6,346,079,152	253,106	1,227	-	-	-	-	-	-	-	235,405
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	1,954,959,964	10,826,969,875	-	(450,123)	-	(450,123)	-	-	-	-	-	-	-	-	(450,123)
2832	CareOregon	Indep	-	1,954,959,964	10,826,969,875	-	1,566	-	1,566	-	-	-	-	-	-	-	-	1,566
2833	Boardman Rural Fire Protection District	Indep	662,449	1,954,959,964	10,826,969,875	119,614	103,893	662,449	103,893	6,967	-	-	-	-	-	-	-	110,860
2834	Crescent Rural Fire Protection District	SLGRP	262,340	1,954,959,964	10,826,969,875	47,369	13,765,607,487	6,346,079,152	569,055	2,759	-	-	-	-	-	-	-	547,348
2835	North Clackamas County Water Commission	Indep	274,564	1,954,959,964	10,826,969,875	49,576	408,190	274,564	408,190	2,887	-	-	-	-	-	-	-	411,077
2836	Regional Organized Crime Narcotics Task Force	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2837	NORCOM	SLGRP	1,443,303	1,954,959,964	10,826,969,875	260,609	13,765,607,487	6,346,079,152	3,130,744	15,178	-	-	-	-	-	-	-	2,649,207
2838	High Desert Parks & Recreation District	SLGRP	29,759	1,954,959,964	10,826,969,875	5,373	13,765,607,487	6,346,079,152	64,551	313	-	-	-	-	-	-	Y	61,329
2839	North Morrow Vector Control District	SLGRP	140,430	1,954,959,964	10,826,969,875	25,357	13,765,607,487	6,346,079,152	304,614	1,477	-	-	-	-	-	-	Y	289,412
2840	Cannon Beach Rural Fire Protection District	SLGRP	161,470	1,954,959,964	10,826,969,875	29,156	13,765,607,487	6,346,079,152	350,253	1,698	-	-	-	-	-	-	-	332,280
2841	Jefferson County Soil & Water Conservation District	Indep	133,625	1,954,959,964	10,826,969,875	24,128	72,772	133,625	72,772	1,405	-	-	-	-	-	-	-	74,177
2842	Tualatin Valley Water District	SLGRP	11,130,254	1,954,959,964	10,826,969,875	2,009,722	13,765,607,487	6,346,079,152	24,143,209	117,049	(1,032,485)	(10,860,589)	-	-	-	-	-	9,835,070
2843	Yachats Rural Fire Protection District	SLGRP	360,663	1,954,959,964	10,826,969,875	65,123	13,765,607,487	6,346,079,152	782,333	3,793	-	-	-	-	-	-	-	753,895
2844	Crook County Rural Fire Protection District 1	SLGRP	2,154,993	1,954,959,964	10,826,969,875	389,114	13,765,607,487	6,346,079,152	4,674,506	22,663	-	-	-	-	-	-	-	4,413,505
2845	Sunrise Water Authority	Indep	1,938,514	1,954,959,964	10,826,969,875	350,026	1,800,972	1,938,514	1,800,972	20,386	-	-	-	-	-	-	-	321,358
2846	Jefferson County Library District	SLGRP	177,014	1,954,959,964	10,826,969,875	31,962	13,765,607,487	6,346,079,152	383,971	1,862	-	-	-	-	-	-	-	375,095
2847	Sweet Home Fire and Ambulance District	SLGRP	1,262,608	1,954,959,964	10,826,969,875	227,981	13,765,607,487	6,346,079,152	2,738,789	13,278	-	-	-	-	-	-	-	2,533,299
2848	Lane Transit District	Indep	-	1,954,959,964	10,826,969,875	-	5,744	-	5,744	-	-	-	-	-	-	-	-	5,744
2849	Lebanon Aquatic District	SLGRP	219,930	1,954,959,964	10,826,969,875	39,711	13,765,607,487	6,346,079,152	477,062	2,313	-	-	-	-	-	-	-	458,104
2850	Lake County 4-H & Extension Service	SLGRP	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2851	East Umatilla County Rural Fire Protection District	SLGRP	10,226	1,954,959,964	10,826,969,875	1,846	13,765,607,487	6,346,079,152	22,182	108	-	-	-	-	-	-	-	(1,546)
2852	Ochoco Irrigation District	SLGRP	534,756	1,954,959,964	10,826,969,875	96,558	13,765,607,487	6,346,079,152	1,159,967	5,624	-	-	-	-	-	-	-	895,286
2853	Mill City Rural Fire Protection District	SLGRP	55,001	1,954,959,964	10,826,969,875	9,931	13,765,607,487	6,346,079,152	119,306	578	-	-	-	-	-	-	-	71,874
2854	Sunset Empire Transportation District	Indep	-	1,954,959,964	10,826,969,875	-	(5,903)	-	(5,903)	-	-	-	-	-	-	-	-	(5,903)
2855	Harney Hospital	SLGRP	10,688,130	1,954,959,964	10,826,969,875	1,929,891	13,765,607,487	6,346,079,152	23,184,174	112,400	-	-	-	-	-	-	-	20,628,523
2856	Mid-Columbia Council Of Governments	Indep	-	1,954,959,964	10,826,969,875	-	58,087	-	58,087	-	-	-	-	-	-	-	-	58,087
2857	Sunriver Service District	SLGRP	2,015,938	1,954,959,964	10,826,969,875	364,006	13,765,607,487	6,346,079,152	4,372,874	21,200	-	-	-	-	-	-	-	3,048,698
2858	Nesika Beach-Ophir Water District	SLGRP	96,163	1,954,959,964	10,826,969,875	17,364	13,765,607,487	6,346,079,152	208,592	1,011	-	-	-	-	-	-	-	182,789
2859	South Lane County Fire and Rescue	Indep	2,202,315	1,954,959,964	10,826,969,875	397,659	4,581,602	2,202,315	4,581,602	23,160	-	-	-	-	-	-	-	4,604,762
2860	Coos County Airport District	SLGRP	644,239	1,954,959,964	10,826,969,875	116,326	13,765,607,487	6,346,079,152	1,397,453	6,775	-	-	-	-	-	-	-	1,083,275
2861	Mt Angel Fire District	Indep	76,894	1,954,959,964	10,826,969,875	13,884	11,863	76,894	11,863	809	-	-	-	-	-	-	-	12,672
2864	Tri-City Water and Sanitary Authority	SLGRP	402,599	1,954,959,964	10,826,969,875	72,695	13,765,607,487	6,346,079,152	873,298	4,234	-	-	-	-	-	-	-	765,534
2865	Tri-County Cooperative Weed Management Area	Indep	108,403	1,954,959,964	10,826,969,875	19,574	16,256	108,403	16,256	1,140	-	-	-	-	-	-	-	17,396
2866	Jefferson Behavioral Health	Indep	-	1,954,959,964	10,826,969,875	-	13,062	-	13,062	-	-	-	-	-	-	-	-	13,062
2867	West Multnomah Soil And Water Conservation District	SLGRP	729,945	1,954,959,964	10,826,969,875	131,802	13,765,607,487	6,346,079,152	1,583,360	7,676	-	-	-	-	-	-	-	1,559,786
2869	Nehalem Bay Fire & Rescue	SLGRP	261,868	1,954,959,964	10,826,969,875	47,284	13,765,607,487	6,346,079,152	568,031	2,754	-	-	-	-	-	-	-	570,785
2870	Clackamas River Water Providers	Indep	179,840	1,954,959,964	10,826,969,875	32,473	69,973	179,840	69,973	1,891	-	-	-	-	-	-	-	71,864
2872	Emergency Communications of Southern Oregon	Indep	-	1,954,959,964	10,826,969,875	-	9,646	-	9,646	-	-	-	-	-	-	-	-	9,646
2873	Mosier Fire District	SLGRP	75,123	1,954,959,964	10,826,969,875	13,565	13,765,607,487	6,346,079,152	162,953	790	-	-	-	-	-	-	-	96,175
2874	Umatilla-Morrow Radio and Data District	Indep	213,122	1,954,959,964	10,826,969,875	38,482	49,745	213,122	49,745	2,241	-	-	-	-	-	-	-	51,986
2876	Oregon Municipal Electric Utilities Association	Indep	129,887	1,954,959,964	10,826,969,875	23,453	(2,827)	129,887	(2,827)	1,366	-	-	-	-	-	-	-	(1,461)
2877	Mid-Columbia Fire And Rescue V1-801	Indep	2,006,825	1,954,959,964	10,826,969,875	362,360	30,653	2,006,825	30,653	21,104	-	-	-	-	-	-	-	51,757
2878	Yamhill Fire Protection District	Indep	76,826	1,954,959,964	10,826,969,875	13,872	1,662	76,826	1,662	808	-	-	-	-	-	-	-	2,470
2879	LaGrande Rural Fire Protection District	Indep	-	1,954,959,964	10,826,969,875	-	(64)	-	(64)	-	-	-	-	-	-	-	-	(64)
2880	Oregon Health & Science University	SLGRP	321,588,625	1,954,959,964	10,826,969,875	58,067,298	13,765,607,487	6,346,079,152	697,574,467	3,381,927	(24,258,658)	(25,000,000)	-	-	-	-	-	496,425,967
2881	Lake Chinook Fire and Rescue District	Indep	44,859	1,954,959,964	10,826,969,875	8,100	(24)	44,859	(24)	472	-	-	-	-	-	-	-	448
2883	Lane Fire Authority	SLGRP	3,955,475	1,954,959,964	10,826,969,875	714,216	13,765,607,487	6,346,079,152	8,580,204	41,597	-	-	-	-	-	-	-	7,992,474
2884	North Central Public Health District	SLGRP	1,488,531	1,954,959,964	10,826,969,875	268,775	13,765,607,487	6,346,079,152	3,228,849	15,654	-	-	-	-	-	-	-	3,244,503
2885	Siletz Rural Fire Protection District	Indep	93,185	1,954,959,964	10,826,969,875	16,826	(44)	93,185	(44)	980	-	-	-	-	-	-	-	936
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	280,184	1,954,959,964	10,826,969,875	50,591	13,765,607,487	6,346,079,152	607,762	2,947	-	-	-	-	-	-	-	610,709

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL											
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL	
																		OPSRP UAL
2887	Umatilla County Fire District #1	Indep	3,998,624	1,954,959,964	10,826,969,875	722,007	4,977,344	3,998,624	4,977,344	42,051	-	-	-	-	-	-	-	5,019,395
2888	Oak Lodge Water Services District	SLGRP	2,859,528	1,954,959,964	10,826,969,875	516,328	13,765,607,487	6,346,079,152	6,202,750	30,072	(300,000)	-	-	(851,884)	-	-	-	5,080,938
2889	Mid-Valley Behavioral Care Network	Indep	1,266,220	1,954,959,964	10,826,969,875	228,634	5,732	1,266,220	5,732	13,316	-	-	-	-	-	-	-	19,048
2890	Central Cascades Fire and EMS	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2891	Grant County Emergency Communications Agency	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2892	Lake Health District	Indep	30,301	1,954,959,964	10,826,969,875	5,471	-	30,301	-	319	-	-	-	-	-	-	-	319
2893	Pleasant Hill Goshen Fire and Rescue	SLGRP	267,412	1,954,959,964	10,826,969,875	48,285	13,765,607,487	6,346,079,152	580,058	2,812	-	-	-	-	-	-	Y	582,870
2894	Greater Toledo Pool Recreation District	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2895	Western Lane Fire and EMS Authority	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2896	CareOregon Inc	Indep	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	Clatsop Community College	SLGRP	6,605,733	1,954,959,964	10,826,969,875	1,192,757	13,765,607,487	6,346,079,152	14,328,836	69,468	(5,496,780)	-	-	-	Y	-	-	8,901,524
2901	Blue Mountain Community College	SLGRP	10,555,658	1,954,959,964	10,826,969,875	1,905,971	13,765,607,487	6,346,079,152	22,896,823	111,007	(7,933,983)	-	-	-	Y	-	-	15,073,847
2902	Treasure Valley Community College	SLGRP	8,960,577	1,954,959,964	10,826,969,875	1,617,957	13,765,607,487	6,346,079,152	19,436,849	94,232	(10,921,806)	-	-	-	Y	-	-	8,609,275
2903	Umpqua Community College	SLGRP	11,806,724	1,954,959,964	10,826,969,875	2,131,868	13,765,607,487	6,346,079,152	25,610,573	124,163	(9,137,583)	-	-	-	Y	-	-	16,597,153
2904	Lane Community College	SLGRP	45,261,708	1,954,959,964	10,826,969,875	8,172,631	13,765,607,487	6,346,079,152	98,179,505	475,986	(51,825,966)	-	-	-	Y	-	-	46,829,525
2905	Mt Hood Community College	SLGRP	44,323,096	1,954,959,964	10,826,969,875	8,003,151	13,765,607,487	6,346,079,152	96,143,513	466,116	(48,674,624)	-	-	-	Y	-	-	47,935,005
2906	Klamath Community College	SLGRP	7,618,573	1,954,959,964	10,826,969,875	1,375,639	13,765,607,487	6,346,079,152	16,525,841	80,119	(273,103)	-	-	-	Y	-	-	16,332,857
2908	Clackamas Community College	SLGRP	31,981,059	1,954,959,964	10,826,969,875	5,774,625	13,765,607,487	6,346,079,152	69,371,764	336,323	(21,617,116)	-	-	-	Y	-	-	48,090,971
2910	Linn-Benton Community College	SLGRP	29,254,618	1,954,959,964	10,826,969,875	5,282,328	13,765,607,487	6,346,079,152	63,457,700	307,651	(22,203,769)	-	-	-	Y	-	-	41,561,582
2918	Portland Community College	SLGRP	133,785,186	1,954,959,964	10,826,969,875	24,156,776	13,765,607,487	6,346,079,152	290,200,344	1,406,927	(264,672,410)	-	-	-	Y	-	-	26,934,861
2919	Chemeketa Community College	SLGRP	51,172,776	1,954,959,964	10,826,969,875	9,239,956	13,765,607,487	6,346,079,152	111,001,507	538,149	(43,330,233)	(6,250,000)	-	-	Y	-	-	61,959,423
2922	Rogue Community College	SLGRP	20,432,233	1,954,959,964	10,826,969,875	3,689,324	13,765,607,487	6,346,079,152	44,320,611	214,872	(14,903,052)	-	-	-	Y	-	-	29,632,431
2995	Oregon Coast Community College	SLGRP	2,640,150	1,954,959,964	10,826,969,875	476,716	13,765,607,487	6,346,079,152	5,726,886	27,765	(1,669,201)	-	-	-	Y	-	-	4,085,450
2996	Columbia Gorge Community College	SLGRP	4,810,776	1,954,959,964	10,826,969,875	868,653	13,765,607,487	6,346,079,152	10,435,502	50,592	(3,009,698)	-	-	-	Y	-	-	7,476,196
2997	Tillamook Bay Community College	SLGRP	2,175,738	1,954,959,964	10,826,969,875	392,860	13,765,607,487	6,346,079,152	4,719,505	22,881	(1,050,875)	-	-	-	Y	-	-	3,691,511
2998	Southwestern Community College	SLGRP	11,245,386	1,954,959,964	10,826,969,875	2,030,511	13,765,607,487	6,346,079,152	24,392,947	118,260	(10,156,231)	-	-	-	Y	-	-	14,354,976
2999	Central Oregon Community College	SLGRP	24,350,078	1,954,959,964	10,826,969,875	4,396,745	13,765,607,487	6,346,079,152	52,819,010	256,073	(9,642,282)	-	-	-	Y	-	-	43,432,801
3003	Baker School District 5J	Schools	9,914,924	1,954,959,964	10,826,969,875	1,790,277	9,055,602,712	3,543,512,099	25,338,030	104,268	(8,317,668)	-	-	-	-	-	-	17,124,630
3008	Huntington School District 16J	Schools	596,931	1,954,959,964	10,826,969,875	107,784	9,055,602,712	3,543,512,099	1,525,484	6,278	-	-	-	-	-	-	-	1,531,762
3016	Burnt River High School	Schools	462,029	1,954,959,964	10,826,969,875	83,426	9,055,602,712	3,543,512,099	1,180,735	4,859	-	-	-	-	-	-	-	1,185,594
3027	Pine-Eagle School District 61	Schools	1,510,311	1,954,959,964	10,826,969,875	272,708	9,055,602,712	3,543,512,099	3,859,667	15,883	-	-	-	-	-	-	-	3,875,550
3037	Alsea School	Schools	1,289,120	1,954,959,964	10,826,969,875	232,768	9,055,602,712	3,543,512,099	3,294,403	13,557	-	-	-	-	-	-	-	3,307,960
3039	Corvallis School District 509J	Schools	37,245,375	1,954,959,964	10,826,969,875	6,725,170	9,055,602,712	3,543,512,099	95,182,211	391,684	(34,676,117)	-	-	-	-	-	-	60,897,778
3043	Philomath School District 17J	Schools	8,308,330	1,954,959,964	10,826,969,875	1,500,184	9,055,602,712	3,543,512,099	21,232,305	87,373	(5,650,759)	-	-	-	-	-	-	15,668,919
3049	Monroe Elementary School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3075	West Linn School District	Schools	58,396,712	1,954,959,964	10,826,969,875	10,544,338	9,055,602,712	3,543,512,099	149,235,394	614,118	(28,471,276)	-	-	-	-	-	-	121,378,236
3083	Welches Elementary School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3094	Damascus-Union School District 26	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3102	Molalla Elementary School 35	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3109	Boring School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3111	Sandy Elementary School District 46	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3116	Colton School District 53	Schools	3,116,205	1,954,959,964	10,826,969,875	562,674	9,055,602,712	3,543,512,099	7,963,599	32,771	-	-	-	-	-	-	-	7,996,370
3122	Oregon City School District 62	Schools	43,070,075	1,954,959,964	10,826,969,875	7,776,901	9,055,602,712	3,543,512,099	110,067,492	452,938	(34,629,789)	-	-	-	-	-	-	75,890,641
3138	Canby Elementary School District 86	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3160	Gladstone School District 115	Schools	10,595,626	1,954,959,964	10,826,969,875	1,913,188	9,055,602,712	3,543,512,099	27,077,593	111,427	(18,799,816)	-	-	-	-	-	-	8,389,204
3174	Canby Union High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3175	Sandy Union High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3176	Molalla Union High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3179	Clatsop County School District 1C	Schools	10,761,989	1,954,959,964	10,826,969,875	1,943,227	9,055,602,712	3,543,512,099	27,502,742	113,176	(20,046,723)	-	-	-	-	-	-	7,569,195
3186	Jewell School District 8	Schools	2,118,121	1,954,959,964	10,826,969,875	382,456	9,055,602,712	3,543,512,099	5,412,953	22,275	-	-	-	-	-	-	-	5,435,228
3187	Seaside Schools	Schools	9,644,653	1,954,959,964	10,826,969,875	1,741,476	9,055,602,712	3,543,512,099	24,647,339	101,426	(7,349,356)	-	-	-	-	-	-	17,399,409
3195	Warrenton-Hammond School District	Schools	5,874,452	1,954,959,964	10,826,969,875	1,060,714	9,055,602,712	3,543,512,099	15,012,424	61,778	(2,940,965)	-	-	-	-	-	-	12,133,237
3230	Vernonia School District	Schools	3,080,297	1,954,959,964	10,826,969,875	556,191	9,055,602,712	3,543,512,099	7,871,837	32,393	-	-	-	-	-	-	-	7,904,230
3241	Coquille School District 8	Schools	5,675,938	1,954,959,964	10,826,969,875	1,024,870	9,055,602,712	3,543,512,099	14,505,112	59,690	-	-	-	-	-	-	-	14,564,802
3242	Coos Bay School District 9	Schools	14,908,139	1,954,959,964	10,826,969,875	2,691,872	9,055,602,712	3,543,512,099	38,098,412	156,779	(7,414,324)	-	-	-	-	-	-	30,840,867
3245	North Bend Public Schools	Schools	11,316,320	1,954														

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
3274	Crook County School District	Schools	16,087,387	1,954,959,964	10,826,969,875	2,904,801	9,055,602,712	3,543,512,099	41,112,034	169,180	(24,440,493)	-	-	-	-	16,840,721
3275	Port Orford-Langlois School District 2Cj	Schools	1,505,626	1,954,959,964	10,826,969,875	271,862	9,055,602,712	3,543,512,099	3,847,694	15,834	-	-	-	-	3,863,528	
3277	Curry County School District 3C	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3281	Ophir School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3282	Pistol River School District 16	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3283	Brookings-Harbor School District 17C	Schools	8,255,287	1,954,959,964	10,826,969,875	1,490,607	9,055,602,712	3,543,512,099	21,096,753	86,815	(9,924,784)	-	-	-	11,258,784	
3288	Central Curry School District 1	Schools	2,239,640	1,954,959,964	10,826,969,875	404,398	9,055,602,712	3,543,512,099	5,723,499	23,553	-	-	-	-	5,747,052	
3291	Bend-La Pine Public Schools	Schools	97,011,184	1,954,959,964	10,826,969,875	17,516,718	9,055,602,712	3,543,512,099	247,916,394	1,020,200	(62,011,081)	-	-	-	186,925,513	
3296	Sisters School District	Schools	5,669,538	1,954,959,964	10,826,969,875	1,023,714	9,055,602,712	3,543,512,099	14,488,757	59,623	(8,813,624)	-	-	-	5,734,756	
3307	Oakland School District	Schools	3,089,210	1,954,959,964	10,826,969,875	557,800	9,055,602,712	3,543,512,099	7,894,614	32,487	(625,000)	-	-	-	7,302,101	
3310	Roseburg Public Schools	Schools	29,063,191	1,954,959,964	10,826,969,875	5,247,763	9,055,602,712	3,543,512,099	74,272,278	305,638	(37,687,788)	(2,593,422)	-	-	34,296,706	
3316	Glide School District 12	Schools	4,319,786	1,954,959,964	10,826,969,875	779,997	9,055,602,712	3,543,512,099	11,039,406	45,428	(3,071,834)	-	-	-	8,013,000	
3318	Days Creek School District 15	Schools	1,066,237	1,954,959,964	10,826,969,875	192,524	9,055,602,712	3,543,512,099	2,724,816	11,213	-	-	-	-	2,736,029	
3319	South Umpqua School District	Schools	6,432,886	1,954,959,964	10,826,969,875	1,161,547	9,055,602,712	3,543,512,099	16,439,526	67,650	(16,463,182)	-	-	-	43,994	
3320	Camas Valley School District 21	Schools	1,317,658	1,954,959,964	10,826,969,875	237,922	9,055,602,712	3,543,512,099	3,367,334	13,857	(312,500)	-	-	-	3,068,691	
3321	North Douglas School District 22	Schools	1,834,490	1,954,959,964	10,826,969,875	331,243	9,055,602,712	3,543,512,099	4,688,120	19,292	-	-	-	-	4,707,412	
3324	Yoncalla School District 32	Schools	1,528,653	1,954,959,964	10,826,969,875	276,020	9,055,602,712	3,543,512,099	3,906,542	16,076	-	-	-	-	3,922,618	
3325	Elkton School District 34	Schools	1,449,600	1,954,959,964	10,826,969,875	261,746	9,055,602,712	3,543,512,099	3,704,518	15,244	-	-	-	-	3,719,762	
3331	Umpqua School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3335	Riddle School District	Schools	2,065,108	1,954,959,964	10,826,969,875	372,884	9,055,602,712	3,543,512,099	5,277,475	21,717	-	-	-	-	5,299,192	
3338	Glendale 77	Schools	1,858,733	1,954,959,964	10,826,969,875	335,620	9,055,602,712	3,543,512,099	4,750,074	19,547	-	-	-	-	4,769,621	
3349	Winston-Dillard Schools	Schools	5,725,148	1,954,959,964	10,826,969,875	1,033,755	9,055,602,712	3,543,512,099	14,630,871	60,207	(16,813,511)	-	-	-	(2,122,433)	
3353	Sutherlin School District 130	Schools	7,224,050	1,954,959,964	10,826,969,875	1,304,403	9,055,602,712	3,543,512,099	18,461,382	75,970	(11,093,973)	-	-	-	7,443,379	
3361	Arlington Public Schools	Schools	958,192	1,954,959,964	10,826,969,875	173,015	9,055,602,712	3,543,512,099	2,448,702	10,077	-	-	-	-	2,458,779	
3364	Condon Admin School District 25J	Schools	727,403	1,954,959,964	10,826,969,875	131,343	9,055,602,712	3,543,512,099	1,858,909	7,650	-	-	-	-	1,866,559	
3370	Prairie City School District 4	Schools	1,090,006	1,954,959,964	10,826,969,875	198,816	9,055,602,712	3,543,512,099	2,785,559	11,463	(999,343)	(228,750)	-	-	1,568,929	
3372	Monument School District 8	Schools	545,928	1,954,959,964	10,826,969,875	98,575	9,055,602,712	3,543,512,099	1,395,144	5,741	(1,092,054)	(125,000)	-	-	183,831	
3375	Dayville School District 16J	Schools	467,718	1,954,959,964	10,826,969,875	84,453	9,055,602,712	3,543,512,099	1,195,275	4,919	-	-	-	-	1,200,194	
3376	Long Creek Schools	Schools	393,836	1,954,959,964	10,826,969,875	71,113	9,055,602,712	3,543,512,099	1,006,465	4,142	-	-	-	-	1,010,607	
3392	Burns-Slater School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3394	Crane Elementary School	Schools	530,217	1,954,959,964	10,826,969,875	95,738	9,055,602,712	3,543,512,099	1,354,992	5,576	-	-	-	-	1,360,568	
3395	Pine Creek School	Schools	43,329	1,954,959,964	10,826,969,875	7,824	9,055,602,712	3,543,512,099	110,728	456	-	-	-	-	111,184	
3396	Diamond School District 7	Schools	43,207	1,954,959,964	10,826,969,875	7,802	9,055,602,712	3,543,512,099	110,417	454	-	-	-	-	110,871	
3397	Suntex School District	Schools	72,184	1,954,959,964	10,826,969,875	13,034	9,055,602,712	3,543,512,099	184,469	759	-	-	-	-	185,228	
3398	Drewsey School	Schools	69,503	1,954,959,964	10,826,969,875	12,550	9,055,602,712	3,543,512,099	177,619	731	-	-	-	-	178,350	
3399	Frenchglen School District	Schools	78,720	1,954,959,964	10,826,969,875	14,214	9,055,602,712	3,543,512,099	201,172	828	-	-	-	-	202,000	
3405	Fields-Trout Creek 33	Schools	141,510	1,954,959,964	10,826,969,875	25,552	9,055,602,712	3,543,512,099	361,635	1,488	-	-	-	-	363,123	
3407	Crane Union High School	Schools	541,364	1,954,959,964	10,826,969,875	97,751	9,055,602,712	3,543,512,099	1,383,480	5,693	-	-	-	-	1,389,173	
3408	Burns Union High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3409	Hood River County School District	Schools	26,273,517	1,954,959,964	10,826,969,875	4,744,049	9,055,602,712	3,543,512,099	67,143,141	276,301	(22,206,968)	-	-	-	45,212,474	
3414	Phoenix-Talent School District	Schools	11,763,656	1,954,959,964	10,826,969,875	2,124,092	9,055,602,712	3,543,512,099	30,062,545	123,710	(11,642,074)	(1,875,000)	-	-	16,669,181	
3415	Ashland Public Schools	Schools	16,089,139	1,954,959,964	10,826,969,875	2,905,118	9,055,602,712	3,543,512,099	41,116,511	169,198	-	-	-	-	41,285,709	
3416	Central Point School District 6	Schools	26,514,861	1,954,959,964	10,826,969,875	4,787,627	9,055,602,712	3,543,512,099	67,759,906	278,839	-	-	-	-	68,038,745	
3417	Eagle Point School District 9	Schools	19,284,766	1,954,959,964	10,826,969,875	3,482,133	9,055,602,712	3,543,512,099	49,283,078	202,805	-	-	-	-	49,485,883	
3424	Rogue River School District	Schools	4,463,777	1,954,959,964	10,826,969,875	805,997	9,055,602,712	3,543,512,099	11,407,379	46,942	-	-	-	-	11,454,321	
3432	Prospect School District	Schools	1,215,781	1,954,959,964	10,826,969,875	219,526	9,055,602,712	3,543,512,099	3,106,983	12,786	-	-	-	-	3,119,769	
3439	Butte Falls School District	Schools	1,497,877	1,954,959,964	10,826,969,875	270,463	9,055,602,712	3,543,512,099	3,827,891	15,752	-	-	-	-	3,843,643	
3440	Pinehurst School	Schools	108,649	1,954,959,964	10,826,969,875	19,618	9,055,602,712	3,543,512,099	277,656	1,143	-	-	-	-	278,799	
3445	Culver School District 4	Schools	3,713,437	1,954,959,964	10,826,969,875	670,513	9,055,602,712	3,543,512,099	9,489,853	39,052	-	-	-	-	9,528,905	
3446	Ashwood School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3447	Madras School District	Schools	18,028,984	1,954,959,964	10,826,969,875	3,255,384	9,055,602,712	3,543,512,099	46,073,870	189,598	(11,526,129)	(1,250,000)	-	-	33,487,339	
3451	Black Butte School District	Schools	223,377	1,954,959,964	10,826,969,875	40,334	9,055,602,712	3,543,512,099	570,849	2,349	-	-	-	-	573,198	
3453	Josephine County School District Cu	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3454	Grants Pass School District	Schools	37,023,490	1,954,959,964	10,826,969,875	6,685,106	9,055,602,712	3,543,512,099	94,615,174	389,351	-	-	-	-	95,004,525	
3455	Klamath Falls School District 1	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3456	Klamath County School District	Schools	36,333,919	1,954,959,964	10,826,969,875	6,560,594	9,055,602,712	3,543,512,099	92,852,946	382,099	-	-	-	-	93,235,045	
3457	Klamath Falls City Schools	Schools	16,468,627	1,954,959,964	10,826,969,875	2,973,640	9,055,602,712	3,543,512,099	42,086,310	173,189	-	-	-	-	42,259,499	
3460	Union School District 5	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
3461	Lake County School District 7	Schools	4,195,455	1,954,959,964	10,826,969,875	757,548	9,055,602,712	3,543,512,099	10,721,671	44,121	-	-	-	-	10,765,792	

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL										
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL
3462	Paisley School District	Schools	1,090,760	1,954,959,964	10,826,969,875	196,952	9,055,602,712	3,543,512,099	2,787,485	11,471	-	-	-	-	-	2,798,956	
3463	North Lake School District 14	Schools	1,381,665	1,954,959,964	10,826,969,875	249,479	9,055,602,712	3,543,512,099	3,530,905	14,530	-	-	-	-	-	3,545,435	
3464	Plush School District	Schools	97,996	1,954,959,964	10,826,969,875	17,694	9,055,602,712	3,543,512,099	250,432	1,031	-	-	-	-	-	251,463	
3465	Adel School District 21	Schools	82,697	1,954,959,964	10,826,969,875	14,932	9,055,602,712	3,543,512,099	211,336	870	-	-	-	-	-	212,206	
3470	Pleasant Hill School District	Schools	4,815,752	1,954,959,964	10,826,969,875	869,551	9,055,602,712	3,543,512,099	12,306,867	50,644	-	(375,000)	-	-	-	11,982,511	
3473	Eugene School District 4J	Schools	100,198,586	1,954,959,964	10,826,969,875	18,092,248	9,055,602,712	3,543,512,099	256,061,942	1,053,720	(40,547,140)	-	-	-	-	216,568,522	
3487	Springfield School District 19	Schools	58,868,486	1,954,959,964	10,826,969,875	10,629,524	9,055,602,712	3,543,512,099	150,441,034	619,079	(45,326,990)	-	-	-	-	105,733,123	
3494	Fern Ridge School District	Schools	6,794,573	1,954,959,964	10,826,969,875	1,226,855	9,055,602,712	3,543,512,099	17,363,833	71,454	(6,577,456)	-	-	-	-	10,857,831	
3498	Mapleton School District	Schools	1,381,470	1,954,959,964	10,826,969,875	249,444	9,055,602,712	3,543,512,099	3,530,408	14,528	-	-	-	-	-	3,544,936	
3502	Creswell School District 40	Schools	6,823,170	1,954,959,964	10,826,969,875	1,232,018	9,055,602,712	3,543,512,099	17,436,915	71,755	(2,434,419)	-	-	-	-	15,074,251	
3506	South Lane School District	Schools	17,483,546	1,954,959,964	10,826,969,875	3,156,897	9,055,602,712	3,543,512,099	44,679,978	183,862	(22,589,409)	-	-	-	-	22,274,431	
3510	Bethel School District	Schools	29,027,410	1,954,959,964	10,826,969,875	5,241,303	9,055,602,712	3,543,512,099	74,180,837	305,261	-	-	-	-	-	74,486,098	
3517	Crow-Applegate-Lorane District 66	Schools	1,840,052	1,954,959,964	10,826,969,875	332,247	9,055,602,712	3,543,512,099	4,702,335	19,351	-	-	-	-	-	4,721,686	
3519	McKenzie School District	Schools	1,777,036	1,954,959,964	10,826,969,875	320,868	9,055,602,712	3,543,512,099	4,541,293	18,888	-	-	-	-	-	4,559,981	
3520	Junction City School District 69	Schools	8,624,884	1,954,959,964	10,826,969,875	1,557,343	9,055,602,712	3,543,512,099	22,041,276	90,702	(13,009,461)	(500,000)	-	-	-	8,622,517	
3522	Lowell School District	Schools	2,675,997	1,954,959,964	10,826,969,875	483,188	9,055,602,712	3,543,512,099	6,838,630	28,142	-	-	-	-	-	6,866,772	
3524	Oakridge School District	Schools	3,178,968	1,954,959,964	10,826,969,875	574,007	9,055,602,712	3,543,512,099	8,123,993	33,431	-	-	-	-	-	8,157,424	
3527	Marcola School District 79	Schools	2,060,334	1,954,959,964	10,826,969,875	372,022	9,055,602,712	3,543,512,099	5,265,276	21,667	-	-	-	-	-	5,286,943	
3533	Triangle Lake Schools	Schools	1,668,286	1,954,959,964	10,826,969,875	301,232	9,055,602,712	3,543,512,099	4,263,380	17,544	-	-	-	-	-	4,280,924	
3537	Siuslaw School District 97J	Schools	7,268,711	1,954,959,964	10,826,969,875	1,312,467	9,055,602,712	3,543,512,099	18,575,513	76,440	(7,766,434)	-	-	-	-	10,885,519	
3579	Lincoln County School District	Schools	26,366,672	1,954,959,964	10,826,969,875	4,760,869	9,055,602,712	3,543,512,099	67,381,201	277,280	(72,382,207)	-	-	-	-	(4,723,726)	
3582	Linn County School District 5	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3603	Hamilton Creek School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3610	Harrisburg Elementary School District 42J	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3613	Harris School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3615	Central Linn School District 552C	Schools	3,850,588	1,954,959,964	10,826,969,875	695,277	9,055,602,712	3,543,512,099	9,840,350	40,494	-	-	-	-	-	9,880,844	
3618	Sweet Home School District 55	Schools	12,307,489	1,954,959,964	10,826,969,875	2,222,288	9,055,602,712	3,543,512,099	31,452,336	129,429	(18,401,533)	(1,500,000)	-	-	-	11,680,232	
3626	Wyatt School District 63Cj	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3647	Scio School District 95C	Schools	3,215,486	1,954,959,964	10,826,969,875	580,601	9,055,602,712	3,543,512,099	8,217,318	33,815	-	-	-	-	-	8,251,133	
3665	Santiam Canyon School District	Schools	3,438,830	1,954,959,964	10,826,969,875	620,929	9,055,602,712	3,543,512,099	8,788,083	36,164	(3,874,315)	-	-	-	-	4,949,932	
3676	Harrisburg High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3684	Ontario School District 8C	Schools	13,674,082	1,954,959,964	10,826,969,875	2,469,046	9,055,602,712	3,543,512,099	34,944,724	143,801	(9,659,264)	-	-	-	-	25,429,261	
3687	Juntura Grade School	Schools	8,001	1,954,959,964	10,826,969,875	1,445	9,055,602,712	3,543,512,099	20,446	84	-	-	-	-	-	20,530	
3689	Vale School District 15	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3694	Nysa School District 26	Schools	6,781,694	1,954,959,964	10,826,969,875	1,224,529	9,055,602,712	3,543,512,099	17,330,922	71,318	-	-	-	-	-	17,402,240	
3696	Annex Elementary School	Schools	596,202	1,954,959,964	10,826,969,875	107,653	9,055,602,712	3,543,512,099	1,523,621	6,270	-	-	-	-	-	1,529,891	
3707	Adrian School District 61	Schools	1,634,603	1,954,959,964	10,826,969,875	295,150	9,055,602,712	3,543,512,099	4,177,299	17,190	-	-	-	-	-	4,194,489	
3709	Harper School District 66	Schools	879,307	1,954,959,964	10,826,969,875	158,771	9,055,602,712	3,543,512,099	2,247,109	9,247	-	-	-	-	-	2,256,356	
3712	W W Jones School	Schools	116,826	1,954,959,964	10,826,969,875	21,094	9,055,602,712	3,543,512,099	298,553	1,229	-	-	-	-	-	299,782	
3715	Vale High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3720	Silverton RFD	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3727	Aumsville Elementary	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3729	Jefferson School District 14Cj	Schools	4,868,067	1,954,959,964	10,826,969,875	878,997	9,055,602,712	3,543,512,099	12,440,561	51,194	(6,794,957)	-	-	-	-	5,696,798	
3730	North Marion School District 15	Schools	10,192,645	1,954,959,964	10,826,969,875	1,840,424	9,055,602,712	3,543,512,099	26,047,757	107,189	(10,390,028)	-	-	-	-	15,764,918	
3732	Marion Elementary School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3735	Salem-Keizer Public Schools	Schools	252,795,719	1,954,959,964	10,826,969,875	45,645,782	9,055,602,712	3,543,512,099	646,030,700	2,658,479	(211,947,282)	-	-	-	-	436,741,897	
3750	St Paul School District	Schools	1,810,947	1,954,959,964	10,826,969,875	326,992	9,055,602,712	3,543,512,099	4,627,954	19,044	-	-	-	-	-	4,646,998	
3759	Eldredge Elementary	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3760	West Stayton School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3761	Bethany Elementary	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3763	Butte Creek School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3769	Scotts Mills School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3771	Gervais Elementary School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3772	Stayton School District 77J	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3780	Mt Angel School District 91	Schools	4,428,178	1,954,959,964	10,826,969,875	799,569	9,055,602,712	3,543,512,099	11,316,406	46,568	-	-	-	-	-	11,362,974	
3781	Silver Crest School District 93	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3786	Woodburn School District	Schools	32,881,963	1,954,959,964	10,826,969,875	5,937,296	9,055,602,712	3,543,512,099	84,031,317	345,797	-	-	-	-	-	84,377,114	
3794	Detroit School District 123J	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	
3804	Monitor School District 142J	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL												
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL		
3806	Cloverdale School District 144	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3809	Morrow County Schools	Schools	11,895,475	1,954,959,964	10,826,969,875	2,147,893	9,055,602,712	3,543,512,099	30,399,415	125,097	(7,080,414)	-	-	-	-	-	-	-	23,444,098
3818	Portland Public Schools	Schools	356,902,791	1,954,959,964	10,826,969,875	64,443,762	9,055,602,712	3,543,512,099	912,080,950	3,753,301	(538,088,317)	(9,521,706)	-	-	-	-	-	-	368,224,228
3820	Parkrose School District	Schools	18,053,125	1,954,959,964	10,826,969,875	3,259,743	9,055,602,712	3,543,512,099	46,135,564	189,852	(20,015,362)	-	-	-	-	-	-	-	26,310,054
3821	Gresham Grade School District 4	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3823	Orient School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3824	Reynolds School District	Schools	64,732,275	1,954,959,964	10,826,969,875	11,688,312	9,055,602,712	3,543,512,099	165,426,206	680,745	(80,513,654)	-	-	-	-	-	-	-	85,593,297
3842	Corbett School District 39	Schools	6,092,205	1,954,959,964	10,826,969,875	1,100,032	9,055,602,712	3,543,512,099	15,568,902	64,068	-	-	-	-	-	-	-	-	15,632,970
3843	David Douglas School District	Schools	78,974,331	1,954,959,964	10,826,969,875	14,259,914	9,055,602,712	3,543,512,099	201,822,414	830,519	(19,497,988)	-	-	-	-	-	-	-	183,154,945
3847	Riverdale School	Schools	4,462,184	1,954,959,964	10,826,969,875	805,709	9,055,602,712	3,543,512,099	11,403,310	46,926	(3,827,012)	-	-	-	-	-	-	-	7,623,224
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3850	Dallas School District	Schools	15,965,613	1,954,959,964	10,826,969,875	2,882,813	9,055,602,712	3,543,512,099	40,800,834	167,899	-	-	-	-	-	-	-	-	40,968,733
3859	Central School District 13J	Schools	18,129,999	1,954,959,964	10,826,969,875	3,273,623	9,055,602,712	3,543,512,099	46,332,018	190,661	(18,731,830)	-	-	-	-	-	-	-	27,790,849
3865	Perrydale School District 21	Schools	1,872,738	1,954,959,964	10,826,969,875	338,149	9,055,602,712	3,543,512,099	4,785,866	19,694	-	-	-	-	-	-	-	-	4,805,560
3887	Falls City School District	Schools	1,469,888	1,954,959,964	10,826,969,875	265,409	9,055,602,712	3,543,512,099	3,756,363	15,458	(1,902,547)	-	-	-	-	-	-	-	1,869,274
3894	Sherman County School District 9	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	Tillamook Public Schools	Schools	11,367,748	1,954,959,964	10,826,969,875	2,052,605	9,055,602,712	3,543,512,099	29,050,786	119,547	(17,825,418)	-	-	-	-	-	-	-	11,344,915
3920	Neah-Kah-Nie School District	Schools	6,211,972	1,954,959,964	10,826,969,875	1,121,658	9,055,602,712	3,543,512,099	15,874,970	65,327	-	-	-	-	-	-	-	-	15,940,297
3927	Echo School District	Schools	2,045,542	1,954,959,964	10,826,969,875	369,351	9,055,602,712	3,543,512,099	5,227,474	21,512	(1,438,650)	-	-	-	-	-	-	-	3,810,336
3928	Umatilla School District 6R	Schools	7,409,220	1,954,959,964	10,826,969,875	1,337,838	9,055,602,712	3,543,512,099	18,934,591	77,918	(3,732,105)	-	-	-	-	-	-	-	15,280,404
3929	Ferndale School District 10	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3931	Pendleton School District 16R	Schools	16,291,271	1,954,959,964	10,826,969,875	2,941,616	9,055,602,712	3,543,512,099	41,633,069	171,324	(27,254,975)	-	-	-	-	-	-	-	14,549,418
3935	Athena-Weston School District 29Rj	Schools	3,213,835	1,954,959,964	10,826,969,875	580,303	9,055,602,712	3,543,512,099	8,213,099	33,798	-	-	-	-	-	-	-	-	8,246,897
3936	Milton-Freewater Elementary School District 31	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3942	Stanfield School District	Schools	2,799,253	1,954,959,964	10,826,969,875	505,444	9,055,602,712	3,543,512,099	7,153,616	29,438	(3,445,582)	-	-	-	-	-	-	-	3,737,472
3944	Ukiah School	Schools	415,676	1,954,959,964	10,826,969,875	75,056	9,055,602,712	3,543,512,099	1,062,278	4,371	-	-	-	-	-	-	-	-	1,066,649
3957	Helix School District	Schools	1,073,554	1,954,959,964	10,826,969,875	193,845	9,055,602,712	3,543,512,099	2,743,516	11,290	-	-	-	-	-	-	-	-	2,754,806
3958	Pilot Rock School District 2R	Schools	1,893,275	1,954,959,964	10,826,969,875	341,857	9,055,602,712	3,543,512,099	4,838,349	19,910	(1,997,656)	-	-	-	-	-	-	-	2,860,603
3959	Mcloughlin Union High School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3965	La Grande Public Schools	Schools	11,322,472	1,954,959,964	10,826,969,875	2,044,430	9,055,602,712	3,543,512,099	28,935,080	119,071	(9,587,057)	-	-	-	-	-	-	-	19,467,094
3966	Union County School District	Schools	1,997,618	1,954,959,964	10,826,969,875	360,698	9,055,602,712	3,543,512,099	5,105,001	21,008	(1,821,662)	-	-	-	-	-	-	-	3,304,347
3967	North Powder School District	Schools	1,611,000	1,954,959,964	10,826,969,875	290,888	9,055,602,712	3,543,512,099	4,116,981	16,942	-	-	-	-	-	-	-	-	4,133,923
3969	Imbler School District	Schools	1,867,847	1,954,959,964	10,826,969,875	337,266	9,055,602,712	3,543,512,099	4,773,365	19,643	-	-	-	-	-	-	-	-	4,793,008
3970	Cove School District	Schools	1,732,089	1,954,959,964	10,826,969,875	312,753	9,055,602,712	3,543,512,099	4,426,431	18,215	-	-	-	-	-	-	-	-	4,444,646
3973	Elgin School District 23	Schools	2,151,447	1,954,959,964	10,826,969,875	388,474	9,055,602,712	3,543,512,099	5,498,118	22,625	-	-	-	-	-	-	-	-	5,520,743
3986	Joseph School District 6	Schools	1,741,015	1,954,959,964	10,826,969,875	314,365	9,055,602,712	3,543,512,099	4,449,242	18,309	-	-	-	-	-	-	-	-	4,467,551
3990	Wallowa School	Schools	1,289,574	1,954,959,964	10,826,969,875	232,850	9,055,602,712	3,543,512,099	3,295,563	13,562	-	-	-	-	-	-	-	-	3,309,125
3993	Enterprise School District 21	Schools	2,257,283	1,954,959,964	10,826,969,875	407,584	9,055,602,712	3,543,512,099	5,768,588	23,738	-	-	-	-	-	-	-	-	5,792,326
4003	Troy School District 54	Schools	56,344	1,954,959,964	10,826,969,875	10,174	9,055,602,712	3,543,512,099	143,988	593	-	-	-	-	-	-	-	-	144,581
4008	Chenoweth School District	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4012	Dufur Schools	Schools	2,157,386	1,954,959,964	10,826,969,875	389,546	9,055,602,712	3,543,512,099	5,513,295	22,688	-	(132,919)	-	-	-	-	-	-	5,403,064
4022	Maupin Grade School 84	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4025	West Union School District 1	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4030	Hillsboro Elementary School District 7	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4034	Gaston Public Schools	Schools	3,179,537	1,954,959,964	10,826,969,875	574,110	9,055,602,712	3,543,512,099	8,125,448	33,437	(3,989,598)	-	-	-	-	-	-	-	4,169,287
4035	Banks School District	Schools	5,375,404	1,954,959,964	10,826,969,875	970,604	9,055,602,712	3,543,512,099	13,737,083	56,529	(1,900,096)	-	-	-	-	-	-	-	11,893,516
4047	Reedville School District 29	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4055	Groner School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4062	Beaverton School District	Schools	278,436,650	1,954,959,964	10,826,969,875	50,275,609	9,055,602,712	3,543,512,099	711,557,238	2,928,127	(194,955,678)	-	-	-	-	-	-	-	519,529,687
4080	North Plains School District 70	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4105	Hillsboro Union High School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4109	Spray School District 1	Schools	342,160	1,954,959,964	10,826,969,875	61,782	9,055,602,712	3,543,512,099	874,404	3,598	-	-	-	-	-	-	-	-	878,002
4114	Fossil School District 21J	Schools	758,694	1,954,959,964	10,826,969,875	136,993	9,055,602,712	3,543,512,099	1,938,876	7,979	-	-	-	-	-	-	-	-	1,946,855
4128	Yamhill Grade School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4135	Newberg School District 29Jt	Schools	25,750,218	1,954,959,964	10,826,969,875	4,649,560	9,055,602,712	3,543,512,099	65,805,826	270,797	(33,395,227)	-	-	-	-	-	-	-	32,681,396
4142	McMinnville Schools	Schools	38,886,472	1,954,959,964	10,826,969,875	7,021,493	9,055,602,712	3,543,512,099	99,376,107	408,942	(24,518,729)	-	-	-	-	-	-	-	75,266,320
4144	Sheridan School District 48J	Schools	3,936,944	1,954,959,964	10,826,969,875	710,870	9,055,602,712	3,543,512,099	10,061,035	41,402	-	(500,000)	-	-	-	-	-	-	9,602,437
4166	Yamhill-Carlton School District 1	Schools	4,729,281	1,954,959,964	10,826,969,875	853,938	9,055,602,712	3,543,512,099	12,085,889	49,735	(11,674,602)	-	-	-	-	-	-	-	461,022
4185	Lebanon School District Uh-1	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL									
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag
4334	Cascade School District 5	Schools	12,034,493	1,954,959,964	10,826,969,875	2,172,995	9,055,602,712	3,543,512,099	30,754,682	126,558	(14,230,619)	-	-	-	-	16,650,621
4335	Milton-Freewater Unified School District 7	Schools	9,224,075	1,954,959,964	10,826,969,875	1,665,535	9,055,602,712	3,543,512,099	23,572,533	97,003	(13,792,438)	-	-	-	9,877,098	
4336	Nestucca Valley School District 101	Schools	2,938,412	1,954,959,964	10,826,969,875	530,571	9,055,602,712	3,543,512,099	7,509,241	30,901	(2,005,943)	-	-	-	5,534,199	
4337	Sherman County School District	Schools	1,171,058	1,954,959,964	10,826,969,875	211,451	9,055,602,712	3,543,512,099	2,992,690	12,315	-	-	-	-	3,005,005	
4338	Three Rivers U J School District	Schools	26,122,611	1,954,959,964	10,826,969,875	4,716,801	9,055,602,712	3,543,512,099	66,757,494	274,714	(20,269,706)	-	-	-	46,762,502	
4339	Lebanon Community School District	Schools	21,915,190	1,954,959,964	10,826,969,875	3,957,092	9,055,602,712	3,543,512,099	56,005,242	230,467	-	-	-	-	56,235,709	
4340	Monroe School District 1J	Schools	2,311,672	1,954,959,964	10,826,969,875	417,405	9,055,602,712	3,543,512,099	5,907,581	24,310	(1,699,418)	-	-	-	4,232,473	
4341	Hillsboro School District 1J	Schools	127,810,517	1,954,959,964	10,826,969,875	23,077,966	9,055,602,712	3,543,512,099	326,625,458	1,344,095	(103,275,437)	-	-	-	224,694,116	
4342	North Santiam School District 29J	Schools	11,521,147	1,954,959,964	10,826,969,875	2,080,303	9,055,602,712	3,543,512,099	29,442,802	121,160	(15,145,728)	-	-	-	14,418,234	
4343	Harrisburg School District 7	Schools	4,511,098	1,954,959,964	10,826,969,875	814,541	9,055,602,712	3,543,512,099	11,528,310	47,440	-	-	-	-	11,575,750	
4344	South Wasco County School District 1	Schools	1,630,807	1,954,959,964	10,826,969,875	294,465	9,055,602,712	3,543,512,099	4,167,600	17,150	-	-	-	-	4,184,750	
4345	Oregon Trail School District 46	Schools	21,041,823	1,954,959,964	10,826,969,875	3,799,394	9,055,602,712	3,543,512,099	53,773,315	221,282	-	-	-	-	53,994,597	
4346	Knappa School District 4	Schools	2,814,101	1,954,959,964	10,826,969,875	508,125	9,055,602,712	3,543,512,099	7,191,559	29,594	-	-	-	-	7,221,153	
4347	Clatskanie School District 6J	Schools	4,301,033	1,954,959,964	10,826,969,875	776,611	9,055,602,712	3,543,512,099	10,991,481	45,231	-	-	-	-	11,036,712	
4348	Lourdes Charter School	Schools	64,254	1,954,959,964	10,826,969,875	11,602	9,055,602,712	3,543,512,099	164,203	676	-	-	-	-	164,879	
4350	Ridgetline Montessori	Schools	899,805	1,954,959,964	10,826,969,875	162,472	9,055,602,712	3,543,512,099	2,299,492	9,463	-	-	-	-	2,308,955	
4351	The Village School	Schools	261,704	1,954,959,964	10,826,969,875	47,254	9,055,602,712	3,543,512,099	668,796	2,752	-	-	-	-	671,548	
4352	Armadillo Technical Institute	Schools	411,125	1,954,959,964	10,826,969,875	74,234	9,055,602,712	3,543,512,099	1,050,647	4,324	-	-	-	-	1,054,971	
4354	Opal Charter School	Schools	191,161	1,954,959,964	10,826,969,875	34,517	9,055,602,712	3,543,512,099	488,520	2,010	-	-	-	-	490,530	
4355	Three Rivers Charter School	Schools	690,163	1,954,959,964	10,826,969,875	124,619	9,055,602,712	3,543,512,099	1,763,742	7,258	-	-	-	-	1,771,000	
4358	Detroit Lake Charter School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
4360	Luckiamute Valley Charter School	Schools	1,000,505	1,954,959,964	10,826,969,875	180,655	9,055,602,712	3,543,512,099	2,556,835	10,522	-	-	-	-	2,567,357	
4361	Rimrock Expeditionary Alternative Learning	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
4362	Kings Valley Charter School	Schools	70,353	1,954,959,964	10,826,969,875	12,703	9,055,602,712	3,543,512,099	179,791	740	-	-	-	-	180,531	
4363	Multisensory Learning Academy	Schools	1,807,976	1,954,959,964	10,826,969,875	326,455	9,055,602,712	3,543,512,099	4,620,362	19,013	-	-	-	-	4,639,375	
4365	Mitch Charter School	Schools	679,190	1,954,959,964	10,826,969,875	122,637	9,055,602,712	3,543,512,099	1,735,699	7,143	-	-	-	-	1,742,842	
4366	Sand Ridge Charter School	Schools	1,097,034	1,954,959,964	10,826,969,875	198,085	9,055,602,712	3,543,512,099	2,803,520	11,537	-	-	-	-	2,815,057	
4367	Arthur Academy Charter School	Schools	3,832,932	1,954,959,964	10,826,969,875	692,089	9,055,602,712	3,543,512,099	9,795,228	40,308	-	-	-	-	9,835,536	
4369	Trillium Charter School	Schools	1,065,296	1,954,959,964	10,826,969,875	192,354	9,055,602,712	3,543,512,099	2,722,411	11,203	-	-	-	-	2,733,614	
4370	Howard Street Charter School, Inc.	Schools	364,749	1,954,959,964	10,826,969,875	65,860	9,055,602,712	3,543,512,099	932,132	3,836	-	-	-	-	935,968	
4371	The Lighthouse School	Schools	586,458	1,954,959,964	10,826,969,875	105,893	9,055,602,712	3,543,512,099	1,498,720	6,167	-	-	-	-	1,504,887	
4373	Sheridan Japanese School Foundation	Schools	271,422	1,954,959,964	10,826,969,875	49,009	9,055,602,712	3,543,512,099	693,631	2,854	-	-	-	-	696,485	
4374	Ione School District	Schools	1,527,181	1,954,959,964	10,826,969,875	275,754	9,055,602,712	3,543,512,099	3,902,779	16,060	-	-	-	-	3,918,839	
4375	Eddyville Charter School	Schools	816,654	1,954,959,964	10,826,969,875	147,458	9,055,602,712	3,543,512,099	2,086,995	8,588	-	-	-	-	2,095,583	
4376	Four Rivers Community School	Schools	1,388,368	1,954,959,964	10,826,969,875	250,689	9,055,602,712	3,543,512,099	3,548,036	14,601	-	-	-	-	3,562,637	
4378	Mosier Community School	Schools	874,022	1,954,959,964	10,826,969,875	157,817	9,055,602,712	3,543,512,099	2,233,601	9,191	-	-	-	-	2,242,792	
4379	Siletz Valley School	Schools	663,023	1,954,959,964	10,826,969,875	119,718	9,055,602,712	3,543,512,099	1,694,386	6,973	-	-	-	-	1,701,359	
4380	The Emerson School	Schools	523,552	1,954,959,964	10,826,969,875	94,535	9,055,602,712	3,543,512,099	1,337,961	5,506	-	(125,000)	-	-	1,218,467	
4381	North Wasco County School District 21	Schools	15,515,390	1,954,959,964	10,826,969,875	2,801,519	9,055,602,712	3,543,512,099	39,650,270	163,165	(14,424,608)	-	-	-	25,388,827	
4382	Self Enhancement Inc	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
4383	City View Charter School	Schools	791,785	1,954,959,964	10,826,969,875	142,968	9,055,602,712	3,543,512,099	2,023,441	8,327	-	-	-	-	2,031,768	
4386	Nixyaawii Community School	Schools	487,233	1,954,959,964	10,826,969,875	87,977	9,055,602,712	3,543,512,099	1,245,146	5,124	-	-	-	-	1,250,270	
4388	West Lane Tech	Schools	433,651	1,954,959,964	10,826,969,875	78,302	9,055,602,712	3,543,512,099	1,108,214	4,560	-	-	-	-	1,112,774	
4390	Oregon Connections Academy	Schools	9,502,719	1,954,959,964	10,826,969,875	1,715,848	9,055,602,712	3,543,512,099	24,284,621	99,934	-	-	-	-	24,384,555	
4392	Eagleridge High School	Schools	825,964	1,954,959,964	10,826,969,875	149,139	9,055,602,712	3,543,512,099	2,110,788	8,686	-	-	-	-	2,119,474	
4393	Cascade Heights Public Charter School	Schools	842,448	1,954,959,964	10,826,969,875	152,116	9,055,602,712	3,543,512,099	2,152,913	8,859	-	-	-	-	2,161,772	
4395	Siletz Valley Early College Academy	Schools	271,245	1,954,959,964	10,826,969,875	48,977	9,055,602,712	3,543,512,099	693,178	2,852	-	-	-	-	696,030	
4396	Sweet Home Charter School	Schools	470,847	1,954,959,964	10,826,969,875	85,018	9,055,602,712	3,543,512,099	1,203,270	4,952	-	-	-	-	1,208,222	
4397	Springwater Environmental Sciences School	Schools	710,637	1,954,959,964	10,826,969,875	128,315	9,055,602,712	3,543,512,099	1,816,064	7,473	-	-	-	-	1,823,537	
4398	LEP High	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	
4400	Phoenix School	Schools	459,918	1,954,959,964	10,826,969,875	83,045	9,055,602,712	3,543,512,099	1,175,342	4,837	-	-	-	-	1,180,179	
4401	Ballston Community School	Schools	179,372	1,954,959,964	10,826,969,875	32,388	9,055,602,712	3,543,512,099	458,393	1,886	-	-	-	-	460,279	
4402	Sage Community School	Schools	4,541	1,954,959,964	10,826,969,875	820	9,055,602,712	3,543,512,099	11,605	48	-	-	-	-	11,653	
4403	Portland Village School	Schools	795,211	1,954,959,964	10,826,969,875	143,586	9,055,602,712	3,543,512,099	2,032,198	8,363	(250,000)	-	-	-	1,790,561	
4404	Alliance Charter Academy	Schools	1,547,586	1,954,959,964	10,826,969,875	279,438	9,055,602,712	3,543,512,099	3,954,924	16,275	(312,500)	-	-	-	3,658,699	
4405	Forest Grove Community School	Schools	826,196	1,954,959,964	10,826,969,875	149,181	9,055,602,712	3,543,512,099	2,111,381	8,689	(62,500)	-	-	-	2,057,570	
4407	Madrone Trail Public Charter School	Schools	821,046	1,954,959,964	10,826,969,875	148,251	9,055,602,712	3,543,512,099	2,098,221	8,634	-	-	-	-	2,106,855	
4408	Muddy Creek Charter School	Schools	396,546	1,954,959,964	10,826,969,875	71,602	9,055,602,712	3,543,512,099	1,013,390	4,170	-	-	-	-	1,017,560	
4409	Southwest Charter School	Schools	747,486	1,954,959,964	10,826,969,875	134,969	9,055,602,712	3,543,512,099	1,910,233	7,861	-	-	-	-	1,918,094	

Exhibit F

Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Development of Unfunded Actuarial Liability (UAL)

Employer Number	Employer Name	Rate Pool	Total Valuation Pay	Development of OPSRP UAL			Development of Net Tier 1/Tier 2 UAL													
				OPSRP UAL	Total Valuation Pay for All OPSRP Employers	OPSRP UAL Allocated to Employer	Tier 1/Tier 2 UAL for Rate Pool	Total Valuation Pay for All Rate Pool Employers	Tier 1/Tier 2 UAL Allocated to Employer	MFD #10 UAL Allocated to Employer	Employer Side Account at Valuation Date	Employer Side Account Deposit between Valuation Date and Measurement Date	Employer PreSLGRP (Surplus) Adjustment	Employer PreSLGRP Liability Flag	Employer Transition (Surplus) Adjustment	Employer Transition Liability Flag	Employer Net Tier 1/Tier 2 UAL			
4410	Ace Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4411	Sherwood Charter School	Schools	678,291	1,954,959,964	10,826,969,875	122,475	9,055,602,712	3,543,512,099	1,733,403	7,133	-	-	-	-	-	-	-	-	-	1,740,536
4412	Estacada Web Academy	Schools	1,951,522	1,954,959,964	10,826,969,875	352,374	9,055,602,712	3,543,512,099	4,987,200	20,523	-	-	-	-	-	-	-	-	-	5,007,723
4413	Marcola Early College Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4414	Marcola Web Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4418	Lewis And Clark Montessori Charter School	Schools	1,660,862	1,954,959,964	10,826,969,875	299,892	9,055,602,712	3,543,512,099	4,244,406	17,466	-	-	-	-	-	-	-	-	-	4,261,872
4419	Silvies River Web Academy	Schools	794,374	1,954,959,964	10,826,969,875	143,435	9,055,602,712	3,543,512,099	2,030,058	8,354	-	-	-	-	-	-	-	-	-	2,038,412
4420	Oregon Virtual Academy	Schools	4,168,841	1,954,959,964	10,826,969,875	752,742	9,055,602,712	3,543,512,099	10,653,659	43,841	-	-	-	-	-	-	-	-	-	10,697,500
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4422	Redmond Proficiency Academy	Schools	3,144,171	1,954,959,964	10,826,969,875	567,724	9,055,602,712	3,543,512,099	8,035,069	33,065	-	-	-	-	-	-	-	-	-	8,068,134
4423	Molalla River Academy	Schools	796,429	1,954,959,964	10,826,969,875	143,806	9,055,602,712	3,543,512,099	2,035,310	8,375	-	(125,000)	-	-	-	-	-	-	-	1,918,685
4424	The Ivy School	Schools	591,786	1,954,959,964	10,826,969,875	106,855	9,055,602,712	3,543,512,099	1,512,336	6,223	-	-	-	-	-	-	-	-	-	1,518,559
4429	Clackamas Web Academy	Schools	10,864	1,954,959,964	10,826,969,875	1,962	9,055,602,712	3,543,512,099	27,763	114	-	-	-	-	-	-	-	-	-	27,877
4430	Clackamas Charter Alliance 2	Schools	84,229	1,954,959,964	10,826,969,875	15,209	9,055,602,712	3,543,512,099	215,252	886	-	-	-	-	-	-	-	-	-	216,138
4431	Corbett Charter School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4432	Renaissance Public Academy	Schools	35,796	1,954,959,964	10,826,969,875	6,463	9,055,602,712	3,543,512,099	91,478	376	-	-	-	-	-	-	-	-	-	91,854
4433	Powell Butte Community Charter School	Schools	814,202	1,954,959,964	10,826,969,875	147,016	9,055,602,712	3,543,512,099	2,080,731	8,562	-	-	-	-	-	-	-	-	-	2,089,293
4434	Logos Public Charter School	Schools	2,893,638	1,954,959,964	10,826,969,875	522,487	9,055,602,712	3,543,512,099	7,394,820	30,430	-	-	-	-	-	-	-	-	-	7,425,250
4435	Sunny Wolf Charter School	Schools	594,109	1,954,959,964	10,826,969,875	107,275	9,055,602,712	3,543,512,099	1,518,272	6,248	-	-	-	-	-	-	-	-	-	1,524,520
4436	Academy Of Arts & Academics	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4437	Center for Advance Learning	Schools	817,557	1,954,959,964	10,826,969,875	147,621	9,055,602,712	3,543,512,099	2,089,302	8,598	-	-	-	-	-	-	-	-	-	2,097,900
4439	Homesource Family Charter	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Sheridan Allprep Academy	Schools	513,508	1,954,959,964	10,826,969,875	92,721	9,055,602,712	3,543,512,099	1,312,293	5,400	-	-	-	-	-	-	-	-	-	1,317,693
4441	Baker Web Academy	Schools	6,020,418	1,954,959,964	10,826,969,875	1,087,070	9,055,602,712	3,543,512,099	15,385,447	63,313	-	-	-	-	-	-	-	-	-	15,448,760
4443	Knova Learning Oregon	Schools	1,016,059	1,954,959,964	10,826,969,875	183,464	9,055,602,712	3,543,512,099	2,596,584	10,685	-	-	-	-	-	-	-	-	-	2,607,269
4444	Bennett Pearson Academy, Inc.	Schools	585,869	1,954,959,964	10,826,969,875	105,787	9,055,602,712	3,543,512,099	1,497,215	6,161	-	-	-	-	-	-	-	-	-	1,503,376
4446	Coburg Community Charter School	Schools	785,797	1,954,959,964	10,826,969,875	141,887	9,055,602,712	3,543,512,099	2,008,138	8,264	-	-	-	-	-	-	-	-	-	2,016,402
4447	Arco Iris Spanish Immersion Charter School	Schools	979,595	1,954,959,964	10,826,969,875	176,879	9,055,602,712	3,543,512,099	2,503,398	10,302	-	-	-	-	-	-	-	-	-	2,513,700
4448	Gresham Barlow Web Academy	Schools	1,667,533	1,954,959,964	10,826,969,875	301,096	9,055,602,712	3,543,512,099	4,261,454	17,536	-	-	-	-	-	-	-	-	-	4,278,990
4449	Mosier Middle School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4450	Sauvie Island Academy	Schools	813,182	1,954,959,964	10,826,969,875	146,831	9,055,602,712	3,543,512,099	2,078,124	8,552	-	-	-	-	-	-	-	-	-	2,086,676
4451	River's Edge Academy Charter School	Schools	626,147	1,954,959,964	10,826,969,875	113,060	9,055,602,712	3,543,512,099	1,600,147	6,585	-	-	-	-	-	-	-	-	-	1,606,732
4452	South Columbia Family School	Schools	189,700	1,954,959,964	10,826,969,875	34,253	9,055,602,712	3,543,512,099	484,787	1,995	-	-	-	-	-	-	-	-	-	486,782
4453	Woodland Educational Initiative	Schools	693,944	1,954,959,964	10,826,969,875	125,301	9,055,602,712	3,543,512,099	1,773,404	7,298	-	-	-	-	-	-	-	-	-	1,780,702
4454	Le Monde Immersion Charter School	Schools	951,716	1,954,959,964	10,826,969,875	171,846	9,055,602,712	3,543,512,099	2,432,153	10,009	-	-	-	-	-	-	-	-	-	2,442,162
4455	Hope Chinese Charter School	Schools	1,285,598	1,954,959,964	10,826,969,875	232,133	9,055,602,712	3,543,512,099	3,285,402	13,520	-	-	-	-	-	-	-	-	-	3,298,922
4456	Insight School of Oregon Charter	Schools	878,303	1,954,959,964	10,826,969,875	158,590	9,055,602,712	3,543,512,099	2,244,542	9,237	-	-	-	-	-	-	-	-	-	2,253,779
4457	Oregon Virtual Education East	Schools	62,369	1,954,959,964	10,826,969,875	14,873	9,055,602,712	3,543,512,099	210,497	866	-	-	-	-	-	-	-	-	-	211,363
4458	Oregon Virtual Education West	Schools	81,931	1,954,959,964	10,826,969,875	14,794	9,055,602,712	3,543,512,099	209,378	862	-	-	-	-	-	-	-	-	-	210,240
4459	Crater Lake Charter Academy	Schools	862,687	1,954,959,964	10,826,969,875	155,770	9,055,602,712	3,543,512,099	2,204,634	9,072	-	-	-	-	-	-	-	-	-	2,213,706
4460	Kairos Pdx	Schools	840,141	1,954,959,964	10,826,969,875	151,699	9,055,602,712	3,543,512,099	2,147,019	8,835	-	-	-	-	-	-	-	-	-	2,155,854
4461	Mountain View Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4462	Bend International School	Schools	741,970	1,954,959,964	10,826,969,875	133,973	9,055,602,712	3,543,512,099	1,896,138	7,803	-	-	-	-	-	-	-	-	-	1,903,941
4463	Dallas Community School-Community Innovation Partners	Schools	353,294	1,954,959,964	10,826,969,875	63,792	9,055,602,712	3,543,512,099	902,859	3,715	-	-	-	-	-	-	-	-	-	906,574
4464	The Valley School Of Southern Oregon	Schools	298,033	1,954,959,964	10,826,969,875	53,814	9,055,602,712	3,543,512,099	761,636	3,134	-	-	-	-	-	-	-	-	-	764,770
4465	Bridge Educational Foundation	Schools	161,644	1,954,959,964	10,826,969,875	29,187	9,055,602,712	3,543,512,099	413,089	1,700	-	-	-	-	-	-	-	-	-	414,789
4467	Cannon Beach Academy	Schools	197,988	1,954,959,964	10,826,969,875	35,750	9,055,602,712	3,543,512,099	505,968	2,082	-	-	-	-	-	-	-	-	-	508,050
4468	Frontier Charter Academy	Schools	996,214	1,954,959,964	10,826,969,875	179,880	9,055,602,712	3,543,512,099	2,545,868	10,476	-	-	-	-	-	-	-	-	-	2,556,344
4469	Desert Sky Montessori	Schools	394,622	1,954,959,964	10,826,969,875	71,254	9,055,602,712	3,543,512,099	1,008,474	4,150	-	-	-	-	-	-	-	-	-	1,012,624
4470	Oregon Family School	Schools	103,936	1,954,959,964	10,826,969,875	18,767	9,055,602,712	3,543,512,099	265,613	1,093	-	-	-	-	-	-	-	-	-	266,706
4471	Wahtonka Community School	Schools	36,918	1,954,959,964	10,826,969,875	6,666	9,055,602,712	3,543,512,099	94,346	388	-	-	-	-	-	-	-	-	-	94,734
4472	Valley Inquiry Charter School	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4473	Willamette Connections Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4479	Harmony Academy	Schools	-	1,954,959,964	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
1000	State Agencies	SLGRP	2,915,313,948	561,314,244	5,198,120,933	8,674,749,125	28.35807327%
1039	SAIF	SLGRP	68,802,016	14,077,006	33,361,877	116,240,899	0.37999577%
2000	Lake County	SLGRP	4,519,328	738,494	7,566,094	12,823,916	0.04192185%
2001	Clackamas County	Indep	157,497,718	28,586,927	317,201,762	503,286,407	1.64526174%
2002	Curry County	Indep	5,042,198	842,851	22,215,291	28,100,340	0.09186104%
2003	Douglas County	Indep	27,288,423	4,631,375	127,265,604	159,185,402	0.52038292%
2004	Harney County	SLGRP	4,594,094	871,572	9,240,303	14,705,969	0.04807435%
2005	Jackson County	SLGRP	48,504,233	8,788,036	72,732,094	130,024,363	0.42505441%
2006	Jefferson County	Indep	7,201,128	1,170,072	5,207,563	13,578,763	0.04438947%
2007	Klamath County	SLGRP	5,737,447	702,558	3,791,038	10,231,043	0.03344566%
2008	Lane County	Indep	93,908,254	17,717,369	239,663,039	351,288,662	1.14837553%
2009	Marion County	SLGRP	84,431,202	15,370,890	139,865,804	239,667,896	0.78348315%
2011	Washington County	SLGRP	152,281,543	27,088,526	291,054,406	470,424,475	1.53783487%
2012	Grant County	SLGRP	3,821,979	663,789	2,674,641	7,160,409	0.02340764%
2013	Umatilla County	SLGRP	17,202,888	3,034,052	26,726,259	46,963,199	0.15352442%
2014	Linn County	Indep	40,296,871	7,129,281	90,106,080	137,532,232	0.44959791%
2015	Yamhill County	Indep	29,177,055	5,475,997	22,435,123	57,088,175	0.18662334%
2016	Sherman County	SLGRP	2,387,816	460,171	3,752,240	6,600,227	0.02157638%
2017	Columbia County	SLGRP	11,920,609	2,068,159	19,312,141	33,300,909	0.10886189%
2018	Coos County	SLGRP	16,584,538	2,964,303	35,783,435	55,332,276	0.18088324%
2020	Wasco County	SLGRP	6,709,265	1,230,882	8,960,083	16,900,230	0.05524747%
2021	Baker County	SLGRP	5,644,463	1,022,226	9,883,272	16,549,961	0.05410243%
2022	Gilliam County	SLGRP	1,939,026	381,745	4,219,830	6,540,601	0.02138146%
2023	Morrow County Rural School District Board	Indep	-	-	-	-	0.00000000%
2027	Deschutes County	SLGRP	71,956,612	12,959,964	111,220,648	196,137,224	0.64117978%
2028	Union County	Indep	-	-	(10,705)	-	0.00000000%
2035	Hood River County	SLGRP	7,464,066	1,377,587	9,550,224	18,391,877	0.06012372%
2036	Clatsop County	SLGRP	15,311,533	2,632,014	22,657,584	40,601,131	0.13272659%
2037	Polk County	Indep	19,706,396	3,588,970	35,756,231	59,051,597	0.19304184%
2038	Multnomah County	SLGRP	358,061,257	67,704,442	594,815,616	1,020,581,315	3.33631778%
2039	Malheur County	Indep	8,409,042	1,457,758	10,207,055	20,073,855	0.06562217%
2040	Benton County	SLGRP	29,561,081	5,570,161	47,297,941	82,429,183	0.26946402%
2042	Josephine County	SLGRP	18,461,503	3,358,188	38,329,240	60,148,931	0.19662906%
2043	Lincoln County	SLGRP	7,483,917	903,026	6,436,514	14,823,457	0.04845842%
2044	Crook County	SLGRP	2,604,552	321,884	2,870,975	5,797,411	0.01895195%
2050	Wallowa County	Indep	510,448	60,194	(102,056)	468,586	0.00153182%
2052	Tillamook County	Indep	-	-	25,529	25,529	0.00008345%
2099	State Judiciary	Indep	27,460,992	-	75,514,390	102,975,382	0.33663030%
2100	City of Roseburg	SLGRP	13,438,299	2,027,104	23,136,689	38,602,092	0.12619166%
2101	City of Salem	Indep	96,718,737	16,451,094	179,364,595	292,534,426	0.95630578%
2102	City of Medford	SLGRP	45,352,808	7,495,142	69,224,928	122,072,878	0.39906072%
2103	City of Albany	SLGRP	36,122,475	5,868,851	64,122,770	106,114,096	0.34689087%
2104	City of Ashland	SLGRP	20,779,633	3,578,070	40,838,902	65,196,605	0.21313009%
2105	City of Astoria	SLGRP	6,796,169	1,205,897	13,763,712	21,765,778	0.07115313%
2106	City of Beaverton	Indep	44,754,057	7,715,053	93,518,537	145,987,647	0.47723898%
2107	City of Bend	Indep	56,004,719	9,552,580	51,325,481	116,882,780	0.38209410%
2109	City of Canby	SLGRP	7,399,972	1,245,397	11,290,066	19,935,375	0.06516947%
2110	City of Coquille	SLGRP	1,914,623	317,929	3,628,741	5,861,293	0.01916078%
2111	City of Eugene	Indep	112,557,061	19,409,524	271,680,609	403,647,194	1.31953749%
2112	City Of Forest Grove	Indep	1,386,660	176,959	55,677	1,619,296	0.00529354%
2113	City of Grants Pass	SLGRP	17,451,406	2,746,438	31,269,005	51,466,849	0.16824702%
2114	City of Gresham	Indep	59,835,147	9,427,724	112,901,959	182,164,830	0.59550352%
2115	City of Hillsboro	Indep	73,031,187	12,736,992	90,342,633	176,110,812	0.57571271%
2117	City of McMinnville	SLGRP	16,376,129	2,578,228	29,427,031	48,381,388	0.15816053%
2118	City of Ontario	Indep	3,885,535	545,511	15,310,574	19,741,620	0.06453608%
2119	City of Oregon City	SLGRP	15,104,252	2,646,300	26,664,666	44,415,218	0.14519498%
2120	City of Lake Oswego	SLGRP	28,712,854	4,905,857	56,984,052	90,602,763	0.29618376%
2121	City of Portland	SLGRP	418,138,142	78,395,212	804,570,361	1,301,103,715	4.25335580%
2122	City of Redmond	SLGRP	13,543,124	2,345,084	23,990,088	39,878,296	0.13036361%
2123	City of St Helens	SLGRP	4,860,268	858,063	10,358,060	16,076,391	0.05255431%
2125	City of Vernonia	SLGRP	920,159	142,067	1,305,286	2,367,512	0.00773948%
2126	City of West Linn	SLGRP	8,846,420	1,577,477	16,021,102	26,444,999	0.08644967%
2127	City of Cottage Grove	Indep	4,958,042	830,643	14,286,560	20,075,245	0.06562671%
2128	City of Tillamook	SLGRP	2,033,290	338,085	3,524,102	5,895,477	0.01927253%
2129	City of Sweet Home	Indep	1,656,975	219,300	1,203,368	3,079,643	0.01006747%
2131	City of Drain	SLGRP	545,085	112,771	1,287,135	1,944,991	0.00635825%
2132	Eugene Water & Electric Board	SLGRP	36,270,742	7,768,666	61,655,362	105,694,770	0.34552008%
2135	McMinnville Water & Light Department	SLGRP	4,208,071	899,442	10,265,928	15,373,441	0.05025634%
2138	City of Hood River	SLGRP	5,444,752	857,741	9,456,083	15,758,576	0.05151536%
2139	City of Reedsport	SLGRP	1,765,075	304,853	2,008,749	4,078,677	0.01333334%
2140	City of Lebanon	SLGRP	6,290,488	1,079,611	10,347,486	17,717,585	0.05791944%
2142	City of Sherwood	SLGRP	7,468,634	1,351,558	15,285,739	24,105,931	0.07880317%
2143	City of Oakland	SLGRP	121,517	26,677	322,036	470,230	0.00153720%
2145	City of Vale	SLGRP	389,364	76,075	868,294	1,333,733	0.00436002%
2146	City of Prineville	Indep	5,016,250	854,559	4,023,385	9,894,194	0.03234448%
2147	City of Wheeler	SLGRP	98,826	20,929	252,648	372,403	0.00121740%
2148	City of Klamath Falls	SLGRP	9,424,223	1,699,410	13,976,849	25,100,482	0.08205440%
2149	City of Canyonville	Indep	271,953	58,100	583,561	913,614	0.00298664%
2150	City of Bandon	SLGRP	2,032,481	388,249	4,384,506	6,805,236	0.02224657%
2152	City of Coos Bay	Indep	8,462,294	1,333,475	20,392,252	30,188,021	0.09868575%

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



Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2154	City of Pendleton	SLGRP	10,864,942	1,752,002	17,058,562	29,675,506	0.09701032%
2155	City of Corvallis	SLGRP	35,202,933	5,964,505	47,211,244	88,378,682	0.28891316%
2157	City of Monmouth	SLGRP	3,627,882	639,101	6,149,246	10,416,229	0.03405103%
2158	City of Milton-Freewater	SLGRP	4,683,870	852,504	9,730,195	15,266,569	0.04990697%
2159	City of Baker City	SLGRP	4,194,925	663,604	7,451,720	12,310,249	0.04024266%
2160	City of Hermiston	SLGRP	6,903,928	1,209,868	13,983,401	22,097,197	0.07223655%
2161	City of Pilot Rock	SLGRP	375,733	62,513	713,502	1,151,748	0.00376511%
2162	City of Clatskanie	Indep	571,872	113,817	3,445,775	4,131,464	0.01350591%
2163	City of Milwaukie	SLGRP	11,111,407	1,934,910	18,729,048	31,775,365	0.10387483%
2165	City of Cornelius	Indep	2,597,450	474,585	5,323,289	8,395,324	0.02744462%
2166	City of Nyssa	SLGRP	754,992	118,959	1,322,521	2,196,472	0.00718035%
2167	City of Athena	Indep	206,390	50,385	413,748	670,523	0.00219196%
2168	City of Oakridge	SLGRP	1,580,418	237,988	2,716,311	4,534,717	0.01482416%
2170	City of Madras	SLGRP	2,168,738	370,141	3,972,576	6,511,455	0.02128619%
2172	City of Sandy	SLGRP	4,876,966	859,245	9,580,757	15,316,968	0.05007173%
2174	City of Mt Angel	Indep	885,026	160,340	969,499	2,014,865	0.00658667%
2175	City of Umatilla	SLGRP	2,251,722	385,263	3,145,426	5,782,411	0.01890291%
2176	City of Scappoose	SLGRP	2,373,181	430,023	4,965,041	7,768,245	0.02539468%
2177	City of Condon	SLGRP	155,286	34,969	359,624	549,879	0.00179757%
2178	City of Boardman	SLGRP	1,547,489	234,363	2,623,040	4,404,892	0.01439975%
2179	City of Estacada	SLGRP	1,165,926	241,580	2,757,310	4,164,816	0.01361494%
2180	City of Enterprise	SLGRP	866,186	144,802	1,744,167	2,755,155	0.00900670%
2181	City of Central Point	SLGRP	5,704,866	950,931	10,489,654	17,145,451	0.05604911%
2182	City of Cascade Locks	SLGRP	799,712	140,493	1,603,543	2,543,748	0.00831561%
2183	City of Myrtle Point	SLGRP	1,666,225	254,196	2,158,673	4,079,094	0.01333471%
2184	City of Port Orford	SLGRP	574,549	105,964	1,175,507	1,855,570	0.00606593%
2185	City of Wood Village	SLGRP	587,647	121,593	1,262,443	1,971,683	0.00644550%
2186	City of Chiloquin	Indep	174,663	35,153	(70,908)	138,908	0.00045410%
2187	City of Philomath	SLGRP	1,845,353	305,290	1,870,244	4,020,887	0.01314443%
2188	City of Talent	SLGRP	1,299,653	213,790	1,964,099	3,477,542	0.01136821%
2189	City of Willamina	Indep	444,030	94,099	(671,708)	-	0.00000000%
2191	City of Huntington	SLGRP	91,657	19,411	221,554	332,622	0.00108735%
2192	City of North Plains	SLGRP	979,589	169,313	1,796,747	2,945,649	0.00962943%
2193	City of Heppner	SLGRP	252,807	53,539	134,419	440,765	0.00144088%
2194	City of Cave Junction	SLGRP	439,691	92,767	1,011,891	1,544,349	0.00504853%
2195	City of Metolius	Indep	123,588	26,174	(273,358)	-	0.00000000%
2196	City of Hubbard	SLGRP	773,249	122,215	1,434,324	2,329,788	0.00761616%
2197	City of Myrtle Creek	SLGRP	1,041,840	174,294	1,634,379	2,850,513	0.00931843%
2198	City of Carlton	SLGRP	601,304	111,008	926,983	1,639,295	0.00535892%
2199	City of Junction City	SLGRP	2,366,496	440,405	4,891,315	7,698,216	0.02516575%
2200	City of Wallowa	SLGRP	90,499	19,973	154,263	264,735	0.00086543%
2201	City of Coburg	SLGRP	703,325	132,065	1,112,950	1,948,340	0.00636919%
2202	City of Dallas	SLGRP	5,372,550	949,002	10,480,576	16,802,128	0.05492677%
2203	City of Rockaway Beach	SLGRP	994,510	180,244	1,928,234	3,102,988	0.01014378%
2204	City of Burns	SLGRP	949,561	144,472	1,399,740	2,493,773	0.00815224%
2205	City of Elgin	SLGRP	459,351	97,523	13,706	570,580	0.00186525%
2206	City of Weston	SLGRP	158,118	34,234	184,476	376,828	0.00123186%
2207	City of Mill City	SLGRP	215,648	47,040	536,903	799,591	0.00261389%
2208	City of Fairview	SLGRP	1,344,902	284,076	2,593,320	4,222,298	0.01380285%
2209	City of Monroe	SLGRP	100,958	21,381	117,233	239,572	0.00078317%
2210	City of Helix	Indep	40,316	8,538	28,847	77,701	0.00025401%
2211	City of Jefferson	SLGRP	305,679	63,655	(726,624)	-	0.00000000%
2212	Town of Lakeview	SLGRP	1,082,273	166,849	1,026,980	2,276,102	0.00744066%
2213	City of Stanfield	Indep	614,316	93,335	(494,449)	213,202	0.00069697%
2214	City of Yamhill	SLGRP	452,663	83,539	822,322	1,358,524	0.00444106%
2215	City of Powers	Indep	49,700	5,674	(107,568)	-	0.00000000%
2216	City of Brookings	SLGRP	2,316,237	382,923	4,168,470	6,867,630	0.02245053%
2217	City of Sutherlin	SLGRP	3,131,758	505,606	4,371,810	8,009,174	0.02618228%
2218	City of Prairie City	Indep	125,419	30,475	821,532	977,426	0.00319524%
2219	City of Sheridan	Indep	769,727	167,462	1,545,761	2,482,950	0.00811685%
2220	City of Garibaldi	SLGRP	490,015	90,484	1,092,269	1,672,768	0.00546834%
2221	City of Sisters	SLGRP	757,376	163,527	1,572,783	2,493,686	0.00815195%
2222	City of Jacksonville	Indep	1,161,243	186,271	1,642,461	2,989,975	0.00977434%
2223	City of Cannon Beach	SLGRP	2,258,835	416,929	4,409,797	7,085,561	0.02316296%
2224	City of Falls City	SLGRP	183,203	37,147	381,988	602,338	0.00196907%
2225	City of Echo	SLGRP	181,013	34,150	389,771	604,934	0.00197755%
2226	City of Hines	SLGRP	470,835	74,076	813,933	1,358,844	0.00444211%
2227	Town Of Bonanza	Indep	-	-	(74,674)	-	0.00000000%
2228	City of Turner	SLGRP	476,647	91,437	1,084,660	1,652,744	0.00540288%
2229	City of John Day	SLGRP	668,550	122,346	806,930	1,597,826	0.00522335%
2231	City of Banks	SLGRP	322,323	68,262	571,628	962,213	0.00314551%
2232	City of Joseph	Indep	43,478	9,208	324,177	376,864	0.00123198%
2233	City of Lafayette	SLGRP	497,425	105,448	1,088,007	1,690,880	0.00552755%
2234	City of Aumsville	SLGRP	1,051,861	183,381	1,781,915	3,017,157	0.00986320%
2235	City of Amity	SLGRP	201,480	41,559	254,173	497,212	0.00162540%
2236	City of Creswell	SLGRP	805,074	175,270	1,995,219	2,975,563	0.00972722%
2237	City of Troutdale	SLGRP	2,392,717	515,027	3,610,006	6,517,750	0.02130676%
2238	City of Warrenton	SLGRP	3,184,681	559,656	6,261,500	10,005,837	0.03270945%
2240	City of Wilsonville	SLGRP	8,799,772	1,844,274	16,343,346	26,987,392	0.08822277%
2241	City of Bay City	SLGRP	416,486	86,753	892,716	1,395,955	0.00456343%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2242	City of Gaston	SLGRP	110,443	23,390	(175,258)	-	0.00000000%
2243	City Of Brownsville	Indep	-	-	698,119	698,119	0.00228218%
2244	City of Lakeside	SLGRP	176,959	38,369	158,722	374,050	0.00122278%
2245	City of Dundee	SLGRP	648,490	116,034	1,258,249	2,022,773	0.00661252%
2246	City of Merrill	Indep	137,003	16,459	(22,847)	130,615	0.00042699%
2247	City of Malin	SLGRP	55,064	12,592	112,377	180,033	0.00058853%
2248	City of Fossil	Indep	81,740	17,311	176,390	275,441	0.00090043%
2249	City of Phoenix	SLGRP	1,363,877	220,477	1,637,024	3,221,378	0.01053080%
2250	City of Gold Beach	Indep	996,751	167,498	383,644	1,547,893	0.00506012%
2251	City of Rogue River	SLGRP	741,150	129,229	1,474,981	2,345,360	0.00766707%
2252	City of Dayton	SLGRP	383,009	81,148	721,372	1,185,529	0.00387554%
2253	Town of Butte Falls	Indep	127,576	19,909	94,282	241,767	0.00079035%
2254	City of Shady Cove	SLGRP	223,186	47,266	265,052	535,504	0.00175058%
2255	Town of Canyon City	SLGRP	130,731	27,686	316,002	474,419	0.00155089%
2256	City of Jordan Valley	SLGRP	49,717	11,522	(89,696)	-	0.00000000%
2257	City of Culver	Indep	131,209	29,748	616,999	777,956	0.00254317%
2258	City of Adair Village	SLGRP	205,258	43,470	496,148	744,876	0.00243503%
2259	Town Of Hammond	Indep	-	-	(65,564)	-	0.00000000%
2260	City of Riddle	SLGRP	249,870	51,988	534,294	836,152	0.00273341%
2261	City of Waldport	Indep	726,807	149,902	333,575	1,210,466	0.00395706%
2262	City of Dufur	Indep	112,088	23,738	340,413	476,239	0.00155684%
2263	City of La Grande	SLGRP	3,505,804	446,003	4,137,195	8,089,002	0.02644324%
2264	City of Gervais	Indep	558,959	103,152	533,115	1,195,226	0.00390724%
2265	City of Westfir	SLGRP	83,247	17,630	153,106	253,983	0.00083028%
2266	City of Irrigon	SLGRP	419,607	90,276	976,642	1,486,525	0.00485950%
2267	City of Independence	SLGRP	3,666,285	591,511	6,212,520	10,470,316	0.03422785%
2268	City of Harrisburg	SLGRP	700,954	150,289	1,661,947	2,513,190	0.00821571%
2269	City of Durham	SLGRP	91,445	19,366	207,394	318,205	0.00104022%
2270	City of Lyons	SLGRP	71,193	14,212	154,912	240,317	0.00078561%
2271	City of Columbia City	SLGRP	542,804	90,987	1,036,040	1,669,831	0.00545874%
2272	City of Aurora	SLGRP	208,008	44,052	310,713	562,773	0.00183973%
2273	City of Silverton	SLGRP	3,137,741	510,763	4,699,557	8,348,061	0.02729012%
2274	City of Gold Hill	SLGRP	77,464	16,405	(55,883)	37,986	0.00012418%
2275	City of Toledo	SLGRP	2,161,812	382,961	2,129,243	4,674,016	0.01527953%
2276	City of Newport	SLGRP	3,972,169	501,180	4,644,165	9,117,514	0.02980549%
2277	City Of Rajneeshpuram	Indep	-	-	(319,127)	-	0.00000000%
2278	City of Springfield	SLGRP	36,059,290	5,762,104	51,756,250	93,577,644	0.30590875%
2279	City of Keizer	Indep	8,288,821	1,353,352	10,297,376	19,939,549	0.06518312%
2280	City of Winston	SLGRP	1,424,706	237,197	1,693,760	3,355,663	0.01096979%
2281	City of Manzanita	SLGRP	744,733	120,996	1,325,932	2,191,661	0.00716462%
2282	City of Eagle Point	Indep	1,077,559	138,138	1,617,767	2,833,464	0.00926270%
2283	City of Maupin	Indep	345,743	70,148	474,833	890,724	0.00291181%
2284	City of Halsey	SLGRP	192,794	42,195	394,975	629,964	0.00205938%
2285	City of Veneta	SLGRP	932,166	188,310	1,965,146	3,085,622	0.01008701%
2286	City of Millersburg	SLGRP	309,155	66,691	776,600	1,152,446	0.00376739%
2287	City of King City	SLGRP	575,655	74,520	765,727	1,415,902	0.00462864%
2288	City of Tualatin	SLGRP	11,618,254	2,007,086	21,898,155	35,523,495	0.11612761%
2289	City Of St Paul	Indep	-	-	(38,788)	-	0.00000000%
2290	City of Molalla	Indep	3,102,040	572,822	1,779,617	5,454,479	0.01783089%
2291	City of Florence	SLGRP	3,182,894	584,960	4,622,803	8,390,657	0.02742937%
2292	City of North Bend	SLGRP	5,155,334	794,998	8,253,552	14,203,884	0.04643302%
2293	City of Lowell	SLGRP	180,625	38,253	401,438	620,316	0.00202784%
2294	City of Depoe Bay	SLGRP	564,796	118,133	1,344,452	2,027,381	0.00662758%
2295	City of Tigard	SLGRP	9,171,332	1,156,888	10,434,193	20,762,413	0.06787309%
2296	City of Happy Valley	SLGRP	3,931,835	837,525	7,484,236	12,253,596	0.04005746%
2297	City of Rainier	Indep	958,324	157,589	1,965,497	3,081,410	0.01007324%
2298	City of Lincoln City	SLGRP	8,015,016	1,456,920	13,255,468	22,727,404	0.07429672%
2299	City of Dunes City	SLGRP	39,595	8,386	59,603	107,584	0.00035170%
2300	City of Yachats	SLGRP	499,626	101,051	959,150	1,559,827	0.00509913%
2301	City of Moro	SLGRP	81,892	17,343	128,140	227,375	0.00074330%
2302	City of Mt. Vernon	SLGRP	148,021	29,078	266,829	443,928	0.00145122%
2303	City of Woodburn	SLGRP	9,165,884	1,583,787	13,051,226	23,800,897	0.07780601%
2304	City of Gladstone	SLGRP	4,046,367	625,629	6,424,513	11,096,509	0.03627490%
2305	City of Elkton	SLGRP	30,540	7,279	83,083	120,902	0.00039523%
2306	City of Imbler	SLGRP	17,790	3,768	43,001	64,559	0.00021105%
2307	City of Yoncalla	SLGRP	113,152	24,793	277,537	415,482	0.00135823%
2308	City of North Powder	SLGRP	50,915	11,557	122,359	184,831	0.00060422%
2309	City of Gearhart	Indep	657,525	107,065	613,808	1,378,398	0.00450603%
2501	Port of The Dalles	SLGRP	156,524	35,238	197,008	388,770	0.00127090%
2507	Port of Astoria	Indep	1,479,678	320,697	1,073,581	2,873,956	0.00939507%
2508	Multnomah Drainage	SLGRP	1,598,543	346,619	3,956,196	5,901,358	0.01929176%
2510	Horsefly Irrigation District	SLGRP	88,529	18,749	226,324	333,602	0.00109056%
2511	Grants Pass Irrigation District	SLGRP	358,577	75,939	866,748	1,301,264	0.00425388%
2512	Port of Portland	SLGRP	66,782,045	13,058,046	85,313,859	165,153,950	0.53989432%
2513	Port of Coos Bay	Indep	1,727,542	363,785	4,230,763	6,322,090	0.02066714%
2515	Klamath County Fire District 1	SLGRP	7,215,692	962,649	21,450,864	29,629,205	0.09685896%
2518	Clackamas County Housing Authority	Indep	2,127,055	440,994	4,725,396	7,293,445	0.02384254%
2519	Home Forward	SLGRP	13,343,681	2,851,732	28,466,144	44,661,557	0.14600027%
2521	League of Oregon Cities	Indep	1,487,027	319,111	5,420,786	7,226,924	0.02362508%
2522	Lane Council of Governments	SLGRP	10,665,666	2,231,366	25,714,948	38,611,980	0.12622398%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2526	Clatskanie PUD	SLGRP	2,864,122	609,520	4,734,157	8,207,799	0.02683160%
2527	Deschutes Valley Water District	Indep	1,265,898	275,376	2,634,158	4,175,432	0.01364964%
2528	Columbia River Fire & Rescue	SLGRP	6,350,168	820,790	7,176,816	14,347,774	0.04690340%
2529	East Fork Irrigation District	Indep	254,899	39,260	257,961	552,120	0.00180490%
2530	River Road Water District	Indep	-	-	844,486	844,486	0.00276066%
2531	Oregon School Boards Association	SLGRP	3,233,477	666,877	8,050,165	11,950,519	0.03906669%
2533	Owyhee Irrigation District	Indep	1,303,375	263,079	2,994,458	4,560,912	0.01490979%
2535	Athena Cemetary Maintenance District 1	Indep	-	-	(27,583)	-	0.00000000%
2536	Valley View Cemetery	Indep	47,669	9,294	(124,496)	-	0.00000000%
2538	Clackamas Vector Control	SLGRP	266,695	56,481	644,652	967,828	0.00316387%
2540	West Extension Irrigation District	SLGRP	277,709	60,791	537,687	876,187	0.00286429%
2541	Jackson County Vector Control District	SLGRP	201,519	42,678	455,534	699,731	0.00228745%
2542	Rainbow Water District	SLGRP	583,510	114,791	1,310,185	2,008,486	0.00656581%
2545	Council of Governments	SLGRP	6,392,173	1,350,044	15,401,863	23,144,080	0.07565885%
2547	Metzger Water District	Indep	-	-	(147,527)	-	0.00000000%
2549	Rogue River Fire District	SLGRP	1,523,435	209,145	1,979,173	3,711,753	0.01213386%
2550	Nyssa Road Assessment District 2	Indep	162,498	35,035	445,159	642,692	0.00210098%
2551	Sandy Fire Department	SLGRP	1,995,739	267,009	2,534,414	4,797,162	0.01568210%
2552	Winston-Dillard Fire District	SLGRP	1,093,029	146,487	1,671,955	2,911,471	0.00951771%
2553	Tangent Rural Fire Protection District	SLGRP	256,808	30,847	372,366	660,021	0.00215763%
2555	Monroe Fire Department	SLGRP	106,409	17,532	170,014	293,955	0.00096095%
2556	Jackson County Fire District 5	Indep	4,159,849	520,833	9,115,472	13,796,154	0.04510013%
2557	Estacada Fire Department	SLGRP	1,780,903	216,653	1,330,788	3,328,344	0.01088048%
2559	Keizer Fire Department	SLGRP	4,458,466	538,192	5,558,043	10,554,701	0.03450370%
2561	Jefferson Rural Fire Protection District	SLGRP	568,113	85,575	700,851	1,354,539	0.00442804%
2562	WyEast Fire District	SLGRP	52,693	8,063	92,029	152,785	0.00049946%
2563	Central Oregon Irrigation District	SLGRP	1,483,450	311,238	3,552,370	5,347,058	0.01747973%
2564	Illinois Valley Fire District	SLGRP	829,570	111,004	968,125	1,908,699	0.00623961%
2567	Charleston Rural Fire Protection District	SLGRP	185,534	24,064	191,696	401,294	0.00131184%
2568	Molalla Rural Fire Protection District 73	SLGRP	2,015,623	261,909	3,094,838	5,372,370	0.01756247%
2569	Central Oregon Intergovernmental Council	SLGRP	3,878,232	831,778	2,898,564	7,608,574	0.02487271%
2570	Port of St Helens	Indep	933,302	201,298	87,798	1,222,398	0.00399606%
2571	Crystal Springs Water District	SLGRP	417,845	91,076	1,063,213	1,572,134	0.00513936%
2572	Local Government Personnel Institute	SLGRP	-	-	-	-	0.00000000%
2575	Jefferson County Rural Fire Protection District 1	Indep	550,969	72,575	429,636	1,053,180	0.00344288%
2576	Depoe Bay Rural Fire Protection District	SLGRP	1,319,593	158,842	1,792,147	3,270,582	0.01069165%
2579	La Pine Rural Fire Protection District	SLGRP	3,248,871	421,145	4,289,149	7,959,165	0.02601880%
2580	Marion County Fire District 1	SLGRP	6,512,858	861,831	10,403,551	17,778,240	0.05811772%
2581	Port of Umatilla	Indep	199,137	29,729	411,802	640,668	0.00209437%
2582	Talent Irrigation District	SLGRP	617,822	119,354	1,362,271	2,099,447	0.00686317%
2585	Rogue River Valley Irrigation District	SLGRP	284,870	63,081	730,223	1,078,174	0.00352459%
2587	Tualatin Valley Irrigation District	SLGRP	255,672	55,373	555,708	866,753	0.00283345%
2588	Clatskanie Rural Fire Protection District	SLGRP	1,802,471	219,481	2,341,844	4,363,796	0.01426541%
2589	West Slope Water District	SLGRP	520,400	102,746	1,240,296	1,863,442	0.00609166%
2590	Redmond Fire & Rescue	SLGRP	6,241,396	899,879	8,946,847	16,088,122	0.05259266%
2592	Medford Irrigation District	SLGRP	365,984	76,916	805,942	1,248,842	0.00408251%
2594	Metro	SLGRP	59,718,037	12,653,296	123,249,258	195,620,591	0.63949089%
2595	Canby Fire District	SLGRP	2,739,562	344,426	3,752,404	6,836,392	0.02234842%
2596	Bend Parks & Recreation	Indep	7,512,865	1,622,538	6,709,960	15,845,363	0.05179907%
2597	Mapleton Water District	Indep	77,981	14,182	(23,735)	68,428	0.00022369%
2598	Marion County Housing Authority	SLGRP	608,478	132,333	(147,776)	593,035	0.00193865%
2599	South Suburban Sanitary District	SLGRP	757,116	156,675	1,772,722	2,686,513	0.00878231%
2600	Winston-Dillard Water District	SLGRP	321,339	71,035	756,857	1,149,231	0.00375688%
2601	Baker Valley Irrigation District	SLGRP	53,959	9,708	(90,833)	-	0.00000000%
2602	Aumsville Rural Fire Protection District	SLGRP	348,704	44,952	425,150	818,806	0.00267671%
2603	Corbett Water District	SLGRP	206,901	44,807	511,416	763,124	0.00249468%
2604	Netarts-Oceanside Sanitary District	SLGRP	339,783	75,351	660,597	1,075,731	0.00351660%
2605	Scio Fire District	SLGRP	96,684	16,020	86,011	198,715	0.00064961%
2606	West Valley Housing Authority	SLGRP	735,337	157,665	1,566,625	2,459,627	0.00804061%
2607	Hoodland Fire District 74	SLGRP	1,666,806	210,679	2,285,962	4,163,447	0.01361046%
2608	Gaston Rural Fire Protection District	Indep	200,018	22,837	68,338	291,193	0.00095192%
2610	Turner Fire District	Indep	996,138	111,992	365,797	1,473,927	0.00481832%
2612	Community Services Consortium	SLGRP	3,623,436	770,139	8,253,400	12,646,975	0.04134343%
2613	Polk Soil & Water Conservation District	Indep	183,177	39,374	124,837	347,388	0.00113562%
2614	Mountain Valley Mental Health Program	Indep	-	-	(228,570)	-	0.00000000%
2615	Humanities Council	Indep	-	-	132,493	132,493	0.00043312%
2616	Alcohol Safety Action Program	Indep	-	-	(99,478)	-	0.00000000%
2617	Clean Water Services	SLGRP	27,478,676	5,752,387	37,736,077	70,967,140	0.23199419%
2618	Estacada Cemetery District	Indep	56,519	11,219	(288,444)	-	0.00000000%
2619	Comprehensive Options For Drug Abusers	Indep	-	-	(289,263)	-	0.00000000%
2620	Jackson County Fire District 4	SLGRP	762,766	90,373	1,090,934	1,944,073	0.00635525%
2623	Evans Valley Fire District 6	Indep	77,081	8,801	157,920	243,802	0.00079700%
2624	Klamath Vector Control	SLGRP	88,292	18,698	213,418	320,408	0.00104743%
2625	Port of Newport	SLGRP	755,718	157,119	1,290,313	2,203,150	0.00720218%
2626	Tillamook Peoples Utility District	SLGRP	7,589,885	1,588,871	17,987,739	27,166,495	0.08880827%
2628	McKenzie Fire And Rescue	SLGRP	713,927	102,979	1,009,625	1,826,531	0.00597100%
2629	Metropolitan Wastewater Management Commission	Indep	-	-	(1,079,548)	-	0.00000000%
2630	Sheridan Fire District	SLGRP	383,366	50,219	475,161	908,746	0.00297072%
2631	Arch Cape Water-Sanitary District	SLGRP	102,656	23,262	218,735	344,653	0.00112668%
2632	Umpqua Regional Council of Governments	Indep	-	-	236,409	236,409	0.00077283%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2633	Port of Cascade Locks	Indep	581,195	123,774	1,066,575	1,771,544	0.00579124%
2637	Northeast Oregon Housing Authority	Indep	851,800	168,140	1,461,490	2,481,430	0.00811189%
2638	North Douglas County Fire and EMS	SLGRP	673,164	85,594	954,888	1,713,646	0.00560197%
2641	Suburban East Salem Water District	SLGRP	331,647	66,114	732,842	1,130,603	0.00369598%
2642	Dexter Rural Fire Protection District	SLGRP	146,233	16,696	174,245	337,174	0.00110223%
2643	Sweet Home Cemetery	Indep	133,708	26,717	48,396	208,821	0.00068264%
2644	Lakeside Water District	Indep	139,581	32,888	82,122	254,591	0.00083227%
2645	Chiloquin Agency Lake Rural Fire Protection District	Indep	297,167	57,304	241,062	595,533	0.00194682%
2646	Keno Rural Fire Protection District	Indep	27,839	3,178	1,390,725	1,421,742	0.00464773%
2647	Crooked River Ranch Rural Fire Protection District	SLGRP	633,940	72,380	793,781	1,500,101	0.00490389%
2648	Black Butte Ranch Rural Fire Protection District	Indep	958,862	121,989	1,428,345	2,509,196	0.00820265%
2649	Colton Fire Department	SLGRP	39,811	8,165	47,543	95,519	0.00031226%
2651	Imbler Rural Fire Protection District	SLGRP	27,001	4,666	53,257	84,924	0.00027762%
2652	The Oregon Consortium	SLGRP	-	-	-	-	0.00000000%
2653	Umatilla Fire Department	SLGRP	313,528	40,171	424,859	778,558	0.00254513%
2654	Spring Valley Rural Fire Protection District	Indep	-	-	(76,030)	-	0.00000000%
2655	North Bay Rural Fire Protection District	Indep	-	-	165,778	165,778	0.00054193%
2657	Mid-Willamette Valley Senior Service Agency	SLGRP	11,838,803	2,510,689	27,004,008	41,353,500	0.13518611%
2658	Salem Metropolitan Communication Agency	Indep	-	-	801,967	801,967	0.00262166%
2659	Silverton Fire District	SLGRP	433,341	62,590	619,095	1,115,026	0.00364506%
2660	Tualatin Valley Fire & Rescue	SLGRP	85,716,790	11,564,220	118,723,020	216,004,030	0.70612510%
2661	Lincoln County 911	SLGRP	-	-	-	-	0.00000000%
2662	East Central Oregon Association of Counties	Indep	-	-	175,772	175,772	0.00057461%
2663	Metropolitan Area Communications Commission	SLGRP	731,613	150,878	1,633,663	2,516,154	0.00822540%
2664	Applegate Valley Rural Fire Protection District 9	Indep	816,732	107,980	1,580,880	2,505,592	0.00819087%
2665	N NE Community Mental Health Center	Indep	-	-	492,349	492,349	0.00160951%
2666	Central City Concern	Indep	-	-	(513,106)	-	0.00000000%
2667	Mental Health Services West Inc	Indep	-	-	(386,892)	-	0.00000000%
2668	Southeast Mental Health Network Inc	Indep	-	-	(643,166)	-	0.00000000%
2669	Roseburg Urban Sanitary Authority	SLGRP	774,669	161,305	1,551,788	2,487,762	0.00813259%
2670	Mt Hood Community Mental Health Ctr	Indep	-	-	640,361	640,361	0.00209336%
2671	Columbia 911 Communications District	SLGRP	1,153,512	248,641	2,741,731	4,143,884	0.01354651%
2672	Rockwood Water PUD	Indep	1,493,513	316,506	3,253,187	5,063,206	0.01655181%
2673	Port Orford Library	SLGRP	62,027	13,894	139,949	215,870	0.00070569%
2674	Nestucca Rural Fire District	SLGRP	510,206	61,573	560,540	1,132,319	0.00370159%
2675	Salmon Harbor-Douglas County	Indep	390,883	89,925	486,961	967,769	0.00316367%
2676	Woodburn Fire District	SLGRP	1,936,284	262,757	3,171,853	5,370,894	0.01755765%
2677	Portland Private Industry Council Inc	Indep	-	-	(264,732)	-	0.00000000%
2678	Central Oregon Regional Housing Authority	Indep	798,012	174,088	871,073	1,843,173	0.00602540%
2679	Columbia River Public Utility District	Indep	3,370,646	741,473	6,841,868	10,958,987	0.03580899%
2681	Cloverdale Rural Fire Protection District	SLGRP	215,373	27,490	313,758	556,621	0.00181961%
2684	Parkdale Fire District	SLGRP	178,645	24,370	294,187	497,202	0.00162537%
2685	Oregon Community College Association	Indep	546,727	107,982	12,332	667,041	0.00218058%
2686	Weston Cemetery	SLGRP	20,686	4,381	12,311	37,378	0.00012219%
2687	Columbia Drainage Vector Control District	SLGRP	186,190	41,083	468,905	696,178	0.00227583%
2688	Polk County Fire District 1	Indep	1,931,721	257,040	1,810,118	3,998,879	0.01307248%
2689	Redmond Area Park & Recreation District	Indep	751,554	156,352	306,371	1,214,277	0.00396952%
2692	Siuslaw Public Library	SLGRP	66,250	66,250	689,590	1,062,161	0.00347224%
2693	City-County Insurance Services	Indep	6,088,201	1,330,356	2,057,606	9,476,163	0.03097792%
2694	Philomath Fire Department	SLGRP	798,052	99,248	1,103,979	2,001,279	0.00654225%
2695	Washington County Consolidated Communications Agency	SLGRP	6,311,598	1,341,675	15,313,433	22,966,706	0.07507900%
2696	Stayton Fire District	SLGRP	648,805	93,701	1,068,789	1,811,295	0.00592119%
2697	Oregon Museum Park	Indep	-	-	(64,791)	-	0.00000000%
2698	Halsey Shedd Rural Fire Protection District	Indep	239,269	28,839	367,379	635,487	0.00207743%
2699	Chetco Library Board	SLGRP	193,810	39,157	438,425	671,392	0.00219481%
2700	Lowell Rural Fire Protection District	SLGRP	221,983	25,445	134,661	382,089	0.00124906%
2701	Sisters-Camp Sherman Rural Fire Protection District	Indep	1,817,132	232,608	2,432,203	4,481,943	0.01465164%
2702	Banks Fire District 13	Indep	672,923	87,656	318,033	1,078,612	0.00352602%
2703	Westport Sewer District	Indep	-	-	(6,956)	-	0.00000000%
2704	Clatsop County 4-H District	SLGRP	-	-	-	-	0.00000000%
2705	Lebanon Fire District	SLGRP	5,453,121	701,577	7,601,030	13,755,728	0.04496798%
2707	Clatskanie Library	SLGRP	76,118	14,421	164,594	255,133	0.00083404%
2708	Milton-Freewater Cemetery District 3	Indep	-	-	15,823	15,823	0.00005173%
2709	Scappoose Public Library	SLGRP	115,672	24,497	205,091	345,260	0.00112867%
2710	Klamath County Emergency Communications District	SLGRP	675,148	143,308	1,635,674	2,454,130	0.00802264%
2712	Jefferson County EMS	SLGRP	567,279	121,499	1,386,752	2,075,530	0.00678498%
2713	Port of Tillamook Bay	SLGRP	703,905	151,273	1,596,368	2,451,566	0.00801426%
2714	Winchester Bay Sanitary District	Indep	105,229	21,692	180,048	306,969	0.00100349%
2715	Jackson County Fire District 3	SLGRP	9,489,112	1,274,776	11,373,573	22,137,461	0.07236817%
2716	Neskowin Water District	SLGRP	180,982	38,328	437,096	656,406	0.00214582%
2717	Ice Fountain Water District	Indep	329,464	68,881	232,662	631,007	0.00206279%
2718	Curry Library	SLGRP	106,613	22,578	63,355	192,546	0.00062944%
2719	Human Solutions, Inc	Indep	-	-	(274,217)	-	0.00000000%
2720	Tri-Met	Indep	-	-	(1,279,401)	-	0.00000000%
2721	Klamath Housing Authority	SLGRP	531,766	115,250	1,209,876	1,856,892	0.00607025%
2722	Tillamook 9-1-1	Indep	518,040	114,506	492,356	1,124,902	0.00367735%
2723	Oregon Coastal Zone Management Association	Indep	-	-	23,950	23,950	0.00007829%
2724	Nehalem Bay Wastewater Agency	Indep	436,706	85,758	250,249	772,713	0.00252603%
2725	West Valley Fire District	Indep	897,854	106,599	396,959	1,401,412	0.00458127%
2726	Yamhill Communications Agency	SLGRP	747,521	158,213	1,796,127	2,701,861	0.00883248%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2728	Baker County Library District	SLGRP	497,719	103,153	1,164,139	1,765,011	0.00576989%
2729	Douglas County Fire District 2	Indep	5,765,714	758,136	25,667,429	32,191,279	0.10523447%
2731	Canby Utility Board	SLGRP	1,626,167	342,187	3,905,605	5,873,959	0.01920219%
2732	Umatilla County Special Library District	SLGRP	137,595	27,546	213,261	378,402	0.00123701%
2733	Wiard Memorial Park District	Indep	-	-	462,834	462,834	0.00151302%
2734	Seal Rock Water District	SLGRP	462,205	97,345	982,340	1,541,890	0.00504050%
2736	Wasco 9-1-1	Indep	-	-	(221,337)	-	0.00000000%
2737	Portland Energy Conservation Inc	Indep	-	-	177,244	177,244	0.00057942%
2739	Scappoose Rural Fire Protection District	SLGRP	2,847,093	380,441	4,276,829	7,504,363	0.02453204%
2740	Neskowin Regional Sanitary Authority	Indep	173,605	36,464	(69,571)	140,498	0.00045929%
2741	Port of Garibaldi	SLGRP	263,016	55,244	568,257	886,517	0.00289606%
2742	Amity Fire District	SLGRP	132,413	19,021	168,672	320,106	0.00104644%
2743	Douglas Soil & Water Conservation District	Indep	168,331	30,007	(207,045)	-	0.00000000%
2745	Clackamas County Fire District	SLGRP	44,408,805	5,774,358	61,270,249	111,453,412	0.36434529%
2746	Marion-Salem Data Center	Indep	-	-	(4,242,816)	-	0.00000000%
2747	Salem Housing Authority	Indep	1,805,941	396,574	5,974,703	8,177,218	0.02673163%
2749	Black Butte Ranch Police	SLGRP	526,382	74,938	599,188	1,200,508	0.00392450%
2750	Eastern Oregon Human Services Consortium	Indep	-	-	(473,948)	-	0.00000000%
2752	Mist-Birkenfeld Rural Fire Protection District	SLGRP	349,782	49,561	468,102	867,445	0.00283571%
2753	Linn-Benton Housing Authority	SLGRP	1,023,675	222,471	1,856,621	3,102,767	0.01014306%
2754	Western Lane Ambulance District	SLGRP	1,389,659	297,726	3,375,277	5,062,662	0.01655003%
2756	Sandy Area Sch Trans Agency	Indep	-	-	(185,077)	-	0.00000000%
2757	City of Stayton	SLGRP	1,134,746	156,795	1,464,984	2,756,525	0.00901118%
2758	Mohawk Valley Rural Fire District	SLGRP	376,987	44,635	454,200	875,822	0.00286309%
2760	Knappa Svensen Burnside Rural Fire Protection District	Indep	-	-	104,335	104,335	0.00034107%
2761	Clackamas River Water	SLGRP	2,635,253	571,118	6,487,300	9,693,671	0.03168897%
2763	Junction City Fire Department	SLGRP	316,572	39,626	406,676	762,874	0.00249386%
2765	Green Sanitary	SLGRP	270,042	56,182	606,144	932,368	0.00304795%
2766	Southwest Lincoln County Water District	SLGRP	242,297	52,448	567,604	862,349	0.00281905%
2767	Springfield Utility Board	Indep	-	-	(112,815)	-	0.00000000%
2768	Lake County Library District	SLGRP	121,697	25,519	291,262	438,478	0.00143340%
2771	Harbor Water PUD	Indep	220,198	45,172	306,229	571,599	0.00186858%
2772	Umatilla County Soil & Water District	SLGRP	173,992	36,848	383,492	594,332	0.00194289%
2773	Housing Authority of Jackson County	SLGRP	2,622,295	572,362	6,532,745	9,727,402	0.03179923%
2774	Oregon Trail Library District	SLGRP	184,784	39,215	439,778	663,777	0.00216991%
2776	Rainier Cemetery District	SLGRP	44,868	9,502	27,816	82,186	0.00026867%
2777	City of Newberg	SLGRP	6,918,908	1,092,804	10,015,504	18,027,216	0.05893163%
2778	Mulino Water District 23	SLGRP	51,569	12,292	140,292	204,153	0.00066738%
2779	Brownsville Rural Fire Protection District	Indep	119,153	17,217	187,261	323,631	0.00105796%
2780	Nehalem Bay Health District	SLGRP	-	-	-	-	0.00000000%
2781	North Bend Coos-Curry Housing Authority	SLGRP	473,585	100,296	1,144,745	1,718,626	0.00561825%
2782	Millington Rural Fire Protection District	Indep	124,454	14,209	292,006	430,669	0.00140787%
2783	Tillamook Fire District	Indep	281,161	39,823	397,206	718,190	0.00234779%
2784	Eisenschmidt Pool	SLGRP	198,011	44,660	473,249	715,920	0.00234037%
2785	Fern Ridge Community Library	Indep	146,001	30,920	86,737	263,658	0.00086191%
2786	Seal Rock Rural Fire Protection District	SLGRP	266,074	30,379	303,658	600,111	0.00196178%
2788	Port of Hood River	Indep	1,212,943	262,809	1,355,658	2,831,410	0.00925598%
2789	Farmers Irrigation District	SLGRP	480,198	98,500	660,818	1,239,516	0.00405202%
2790	Silver Falls Library District	SLGRP	444,033	92,846	868,738	1,405,617	0.00459501%
2792	North Wasco County Parks And Recreation District	SLGRP	212,881	43,501	496,510	752,892	0.00246123%
2793	North Lincoln Fire & Rescue District 1	SLGRP	1,885,284	243,264	2,785,096	4,913,644	0.01606288%
2794	Siuslaw Rural Fire Protection District 1	SLGRP	1,205,734	148,074	1,396,627	2,750,435	0.00899127%
2796	West Side Rural Fire Protection District	Indep	184,245	21,433	(66,746)	138,932	0.00045417%
2797	Vernonia Fire	Indep	205,710	25,941	(97,893)	133,758	0.00043726%
2798	Fairview Water District	SLGRP	82,441	17,459	186,373	286,273	0.00093584%
2799	Sublimity Fire District	SLGRP	201,733	27,277	229,175	458,185	0.00149782%
2801	Coburg Rural Fire Protection District	SLGRP	244,983	34,866	364,238	644,087	0.00210554%
2802	Rural Road Assessment District 3	SLGRP	153,487	32,506	371,006	556,999	0.00182085%
2803	Southwestern Polk County Rural Fire Protection District	Indep	-	-	(11,547)	-	0.00000000%
2804	Aurora Rural Fire Protection District	SLGRP	562,705	68,300	552,107	1,183,112	0.00386764%
2806	Multnomah County Rural Fire Protection District 14	SLGRP	18,660	3,952	44,597	67,209	0.00021971%
2808	Lifeways	Indep	-	-	(4,547)	-	0.00000000%
2809	Juntura Road District 4	Indep	-	-	46,321	46,321	0.00015143%
2810	Sutherlin Water Control District	SLGRP	77,978	16,514	181,626	276,118	0.00090264%
2811	Mid-Columbia Center For Living	SLGRP	5,404,444	1,145,392	13,073,118	19,622,954	0.06414816%
2812	Workforce Development Board	Indep	-	-	(62,554)	-	0.00000000%
2814	The Job Council	SLGRP	-	-	-	-	0.00000000%
2816	Odell Sanitary District	SLGRP	225,622	48,822	574,006	848,450	0.00277361%
2817	Wickiup Water District	SLGRP	94,345	19,980	226,918	341,243	0.00111554%
2818	Netarts Water District	SLGRP	85,147	20,295	208,728	314,170	0.00102703%
2819	Harrisburg Fire and Rescue	SLGRP	199,026	23,396	257,957	480,379	0.00157038%
2820	Central Oregon Coast Fire & Rescue District	SLGRP	467,541	54,302	345,598	867,441	0.00283570%
2821	Tillamook County Soil And Water Conservation District	Indep	184,166	39,458	209,275	432,899	0.00141516%
2822	Deschutes County Rural Fire Protection District 2	SLGRP	-	-	-	-	0.00000000%
2823	Lyons Fire District	SLGRP	99,143	14,384	173,631	287,158	0.00093873%
2824	Glide Fire Department	SLGRP	127,728	18,238	201,990	347,956	0.00113748%
2825	Northern Oregon Corrections	SLGRP	3,964,269	629,905	5,095,242	9,689,416	0.03167506%
2826	Wasco County Soil-Water Conservation District	SLGRP	307,351	69,896	654,474	1,031,721	0.00337273%
2828	Deschutes Public Library District	Indep	4,077,249	874,682	3,991,627	8,943,558	0.02923682%
2829	Hubbard Rural Fire Protection District	SLGRP	78,785	8,995	52,914	140,694	0.00045993%

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Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
2830	Netarts-Oceanside Rural Fire Protection District	SLGRP	154,539	21,069	235,405	411,013	0.00134362%
2831	Oregon Advanced Technology Consortium, Inc	Indep	-	-	(450,123)	-	0.00000000%
2832	CareOregon	Indep	-	-	1,566	1,566	0.00000512%
2833	Boardman Rural Fire Protection District	Indep	977,187	119,614	110,860	1,207,661	0.00394789%
2834	Crescent Rural Fire Protection District	SLGRP	390,192	47,369	547,348	984,909	0.00321970%
2835	North Clackamas County Water Commission	Indep	244,944	49,576	411,077	705,597	0.00230662%
2836	Regional Organized Crime Narcotics Task Force	SLGRP	-	-	-	-	0.00000000%
2837	NORCOM	SLGRP	1,231,290	260,609	2,649,207	4,141,106	0.01353743%
2838	High Desert Parks & Recreation District	SLGRP	25,372	5,373	61,329	92,074	0.00030099%
2839	North Morrow Vector Control District	SLGRP	106,384	25,357	289,412	421,153	0.00137676%
2840	Cannon Beach Rural Fire Protection District	SLGRP	207,397	29,156	332,280	568,833	0.00185954%
2841	Jefferson County Soil & Water Conservation District	Indep	98,382	24,128	74,177	196,687	0.00064298%
2842	Tualatin Valley Water District	SLGRP	9,464,726	2,009,722	9,835,070	21,309,518	0.06966160%
2843	Yachats Rural Fire Protection District	SLGRP	539,957	65,123	753,895	1,358,975	0.00444254%
2844	Crook County Rural Fire Protection District 1	SLGRP	3,147,174	389,114	4,413,505	7,949,793	0.02598817%
2845	Sunrise Water Authority	Indep	1,575,778	350,026	321,358	2,247,162	0.00734606%
2846	Jefferson County Library District	SLGRP	142,228	31,962	375,095	549,285	0.00179563%
2847	Sweet Home Fire and Ambulance District	SLGRP	1,864,528	227,981	2,533,299	4,625,808	0.01512194%
2848	Lane Transit District	Indep	-	-	5,744	5,744	0.00001878%
2849	Lebanon Aquatic District	SLGRP	188,519	39,711	458,104	686,334	0.00224365%
2850	Lake County 4-H & Extension Service	SLGRP	-	-	-	-	0.00000000%
2851	East Umatilla County Rural Fire Protection District	SLGRP	13,279	1,846	(1,546)	13,579	0.00004439%
2852	Ochoco Irrigation District	SLGRP	443,701	96,558	895,286	1,435,545	0.00469285%
2853	Mill City Rural Fire Protection District	SLGRP	64,901	9,931	71,874	146,706	0.00047959%
2854	Sunset Empire Transportation District	Indep	-	-	(5,903)	-	0.00000000%
2855	Harney Hospital	SLGRP	9,030,506	1,929,891	20,628,523	31,588,920	0.10326534%
2856	Mid-Columbia Council of Governments	Indep	-	-	58,087	58,087	0.00018989%
2857	Sunriver Service District	SLGRP	2,756,378	364,006	3,048,698	6,169,082	0.02016696%
2858	Nesika Beach-Ophir Water District	SLGRP	80,476	17,364	182,789	280,629	0.00091739%
2859	South Lane County Fire and Rescue	Indep	3,197,284	397,659	4,604,762	8,199,705	0.02680514%
2860	Coos County Airport District	SLGRP	533,881	116,326	1,083,275	1,733,482	0.00566682%
2861	Mt Angel Fire District	Indep	76,031	13,884	12,672	102,587	0.00033536%
2864	Tri-City Water and Sanitary Authority	SLGRP	336,226	72,695	765,534	1,174,455	0.00383934%
2865	Tri-County Cooperative Weed Management Area	Indep	92,424	19,574	17,396	129,394	0.00042299%
2866	Jefferson Behavioral Health	Indep	-	-	13,062	13,062	0.00004270%
2867	West Multnomah Soil And Water Conservation District	SLGRP	604,528	131,802	1,559,786	2,296,116	0.00750609%
2869	Nehalem Bay Fire & Rescue	SLGRP	383,979	47,284	570,785	1,002,048	0.00327573%
2870	Clackamas River Water Providers	Indep	120,596	32,473	71,864	224,933	0.00073531%
2872	Emergency Communications of Southern Oregon	Indep	-	-	9,646	9,646	0.00003153%
2873	Mosier Fire District	SLGRP	88,645	13,565	96,175	198,385	0.00064853%
2874	Umatilla-Morrow Radio and Data District	Indep	144,981	38,482	51,986	235,449	0.00076969%
2876	Oregon Municipal Electric Utilities Association	Indep	110,741	23,453	(1,461)	132,733	0.00043391%
2877	Mid-Columbia Fire And Rescue V1-801	Indep	3,128,801	362,360	51,757	3,542,918	0.01158193%
2878	Yamhill Fire Protection District	Indep	119,359	13,872	2,470	135,701	0.00044361%
2879	LaGrande Rural Fire Protection District	Indep	-	-	(64)	-	0.00000000%
2880	Oregon Health & Science University	SLGRP	279,957,462	58,067,298	496,425,967	834,450,727	2.72785005%
2881	Lake Chinook Fire and Rescue District	Indep	70,943	8,100	448	79,491	0.00025986%
2883	Lane Fire Authority	SLGRP	5,617,851	714,216	7,992,474	14,324,541	0.04682745%
2884	North Central Public Health District	SLGRP	1,310,593	268,775	3,244,503	4,823,871	0.01576941%
2885	Siletz Rural Fire Protection District	Indep	147,370	16,826	936	165,132	0.00053982%
2886	Idanha-Detroit Rural Fire Protection District	SLGRP	423,147	50,591	610,709	1,084,447	0.00354510%
2887	Umatilla County Fire District #1	Indep	5,737,271	722,007	5,019,395	11,478,673	0.03752420%
2888	Oak Lodge Water Services District	SLGRP	2,421,631	516,328	5,080,938	8,018,897	0.02621407%
2889	Mid-Valley Behavioral Care Network	Indep	1,078,968	228,634	19,048	1,326,650	0.00433687%
2890	Central Cascades Fire and EMS	Indep	-	-	-	-	0.00000000%
2891	Grant County Emergency Communications Agency	Indep	-	-	-	-	0.00000000%
2892	Lake Health District	Indep	25,835	5,471	319	31,625	0.00010338%
2893	Pleasant Hill Goshen Fire and Rescue	SLGRP	412,135	48,285	582,870	1,043,290	0.00341055%
2894	Greater Toledo Pool Recreation District	Indep	-	-	-	-	0.00000000%
2895	Western Lane Fire and EMS Authority	Indep	-	-	-	-	0.00000000%
2896	CareOregon Inc	Indep	-	-	-	-	0.00000000%
2900	Clatsop Community College	SLGRP	5,627,794	1,192,757	8,901,524	15,722,075	0.05139604%
2901	Blue Mountain Community College	SLGRP	9,023,871	1,905,971	15,073,847	26,003,689	0.08500701%
2902	Treasure Valley Community College	SLGRP	7,631,582	1,617,957	8,609,275	17,858,814	0.05838112%
2903	Umpqua Community College	SLGRP	10,077,646	2,131,868	16,597,153	28,806,667	0.09417005%
2904	Lane Community College	SLGRP	38,559,200	8,172,631	46,829,525	93,561,356	0.30585551%
2905	Mt Hood Community College	SLGRP	37,747,067	8,003,151	47,935,005	93,685,223	0.30626043%
2906	Klamath Community College	SLGRP	6,497,596	1,375,639	16,332,857	24,206,092	0.07913060%
2908	Clackamas Community College	SLGRP	27,238,299	5,774,625	48,090,971	81,103,895	0.26513161%
2910	Linn-Benton Community College	SLGRP	24,913,241	5,282,328	41,561,582	71,757,151	0.23457676%
2918	Portland Community College	SLGRP	113,992,640	24,156,776	26,934,861	165,084,277	0.53966656%
2919	Chemeketa Community College	SLGRP	43,582,681	9,239,956	61,959,423	114,782,060	0.37522677%
2922	Rogue Community College	SLGRP	17,486,174	3,689,324	29,632,431	50,807,929	0.16609298%
2995	Oregon Coast Community College	SLGRP	2,249,528	476,716	4,085,450	6,811,694	0.02226768%
2996	Columbia Gorge Community College	SLGRP	4,099,900	868,653	7,476,196	12,444,749	0.04068234%
2997	Tillamook Bay Community College	SLGRP	1,859,318	392,860	3,691,511	5,943,689	0.01943014%
2998	Southwestern Community College	SLGRP	9,582,375	2,030,511	14,354,976	25,967,862	0.08488989%
2999	Central Oregon Community College	SLGRP	20,766,097	4,396,745	43,432,801	68,595,643	0.22424167%
3003	Baker School District 5J	Schools	8,259,307	1,790,277	17,124,630	27,174,214	0.08883350%
3008	Huntington School District 16J	Schools	501,565	107,784	1,531,762	2,141,111	0.00699937%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3016	Burnt River High School	Schools	387,885	83,426	1,185,594	1,656,905	0.00541648%
3027	Pine-Eagle School District 61	Schools	1,262,596	272,708	3,875,550	5,410,854	0.01768828%
3037	Alea School	Schools	1,092,747	232,768	3,307,960	4,633,475	0.01514700%
3039	Corvallis School District 509J	Schools	31,064,380	6,725,170	60,897,778	98,687,328	0.32261250%
3043	Philomath School District 17J	Schools	6,909,187	1,500,184	15,668,919	24,078,290	0.07871281%
3049	Monroe Elementary School	Schools	-	-	-	-	0.00000000%
3075	West Linn School District	Schools	48,652,431	10,544,338	121,378,236	180,575,005	0.59030632%
3083	Welches Elementary School	Schools	-	-	-	-	0.00000000%
3094	Damascus-Union School District 26	Schools	-	-	-	-	0.00000000%
3102	Molalla Elementary School 35	Schools	-	-	-	-	0.00000000%
3109	Boring School District	Schools	-	-	-	-	0.00000000%
3111	Sandy Elementary School District 46	Schools	-	-	-	-	0.00000000%
3116	Colton School District 53	Schools	2,607,848	562,674	7,996,370	11,166,892	0.03650498%
3122	Oregon City School District 62	Schools	35,792,512	7,776,901	75,890,641	119,460,054	0.39051930%
3138	Canby Elementary School District 86	Schools	-	-	-	-	0.00000000%
3160	Gladstone School District 115	Schools	8,822,713	1,913,188	8,389,204	19,125,105	0.06252067%
3174	Canby Union High School	Schools	-	-	-	-	0.00000000%
3175	Sandy Union High School	Schools	-	-	-	-	0.00000000%
3176	Molalla Union High School	Schools	-	-	-	-	0.00000000%
3179	Clatsop County School District 1C	Schools	8,946,616	1,943,227	7,569,195	18,459,038	0.06034327%
3186	Jewell School District 8	Schools	1,772,370	382,456	5,435,228	7,590,054	0.02481217%
3187	Seaside Schools	Schools	8,004,224	1,741,476	17,399,409	27,145,109	0.08873836%
3195	Warrenton-Hammond School District	Schools	4,969,314	1,060,714	12,133,237	18,163,265	0.05937638%
3230	Vernonia School District	Schools	2,559,018	556,191	7,904,230	11,019,439	0.03602295%
3241	Coquille School District 8	Schools	4,729,388	1,024,870	14,564,802	20,319,060	0.06642375%
3242	Coos Bay School District 9	Schools	12,400,196	2,691,872	30,840,867	45,932,935	0.15015645%
3245	North Bend Public Schools	Schools	9,430,567	2,043,319	21,278,589	32,752,475	0.10706904%
3252	Powers School District	Schools	860,866	187,050	2,658,233	3,706,149	0.01211554%
3257	Myrtle Point School District 41	Schools	2,657,031	573,358	8,148,209	11,378,598	0.03719705%
3264	Bandon School District	Schools	3,081,258	663,395	9,427,746	13,172,399	0.04306106%
3274	Crook County School District	Schools	13,401,100	2,904,801	16,840,721	33,146,622	0.10835752%
3275	Port Orford-Langlois School District 2CJ	Schools	1,274,456	271,862	3,863,528	5,409,846	0.01768499%
3277	Curry County School District 3C	Schools	-	-	-	-	0.00000000%
3281	Ophir School	Schools	-	-	-	-	0.00000000%
3282	Pistol River School District 16	Schools	-	-	-	-	0.00000000%
3283	Brookings-Harbor School District 17C	Schools	6,906,997	1,490,607	11,258,784	19,656,388	0.06425745%
3288	Central Curry School District 1	Schools	1,854,136	404,398	5,747,052	8,005,586	0.02617055%
3291	Bend-La Pine Public Schools	Schools	80,931,863	17,516,718	186,925,513	285,374,094	0.93289839%
3296	Sisters School District	Schools	4,720,392	1,023,714	5,734,756	11,478,862	0.03752482%
3307	Oakland School District	Schools	2,591,642	557,800	7,302,101	10,451,543	0.03416648%
3310	Roseburg Public Schools	Schools	24,135,262	5,247,763	34,296,706	63,679,731	0.20817138%
3316	Glide School District 12	Schools	3,585,416	779,997	8,013,000	12,378,413	0.04046549%
3318	Days Creek School District 15	Schools	885,503	192,524	2,736,029	3,814,056	0.01246829%
3319	South Umpqua School District	Schools	5,362,807	1,161,547	43,994	6,568,348	0.02147217%
3320	Camas Valley School District 21	Schools	1,106,683	237,922	3,068,691	4,413,296	0.01442723%
3321	North Douglas School District 22	Schools	1,537,295	331,243	4,707,412	6,575,950	0.02149702%
3324	Yoncalla School District 32	Schools	1,282,709	276,020	3,922,618	5,481,347	0.01791872%
3325	Elkton School District 34	Schools	1,219,936	261,746	3,719,762	5,201,444	0.01700371%
3331	Umpqua School District	Schools	-	-	-	-	0.00000000%
3335	Riddle School District	Schools	1,719,398	372,884	5,299,192	7,391,474	0.02416300%
3338	Glendale 77	Schools	1,559,774	335,620	4,769,621	6,665,015	0.02178818%
3349	Winston-Dillard Schools	Schools	4,746,417	1,033,755	(2,122,433)	3,657,739	0.01195728%
3353	Sutherlin School District 130	Schools	6,003,446	1,304,403	7,443,379	14,751,228	0.04822231%
3361	Arlington Public Schools	Schools	798,316	173,015	2,458,779	3,430,110	0.01121316%
3364	Condon Admin School District 25J	Schools	603,024	131,343	1,866,559	2,600,926	0.00850252%
3370	Prairie City School District 4	Schools	909,494	196,816	1,568,929	2,675,239	0.00874545%
3372	Monument School District 8	Schools	449,065	98,575	183,831	731,471	0.00239121%
3375	Dayville School District 16J	Schools	393,549	84,453	1,200,194	1,678,196	0.00548608%
3376	Long Creek Schools	Schools	324,449	71,113	1,010,607	1,406,169	0.00459682%
3392	Burns-Slater School District	Schools	-	-	-	-	0.00000000%
3394	Crane Elementary School	Schools	439,270	95,738	1,360,568	1,895,576	0.00619671%
3395	Pine Creek School	Schools	36,942	7,824	111,184	155,950	0.00050981%
3396	Diamond School District 7	Schools	36,009	7,802	110,871	154,682	0.00050566%
3397	Suntex School District	Schools	61,372	13,034	185,228	259,634	0.00084875%
3398	Drewsey School	Schools	59,258	12,550	178,530	250,158	0.00081778%
3399	Frenchglen School District	Schools	63,304	14,214	202,000	279,518	0.00091375%
3405	Fields-Trout Creek 33	Schools	120,651	25,552	363,123	509,326	0.00166501%
3407	Crane Union High School	Schools	445,582	97,751	1,389,173	1,932,506	0.00631743%
3408	Burns Union High School	Schools	-	-	-	-	0.00000000%
3409	Hood River County School District	Schools	21,833,023	4,744,049	45,212,474	71,789,546	0.23468266%
3414	Phoenix-Talent School District	Schools	9,802,460	2,124,092	16,669,181	28,595,733	0.09348050%
3415	Ashland Public Schools	Schools	13,436,093	2,905,118	41,285,709	57,626,920	0.18838452%
3416	Central Point School District 6	Schools	22,093,399	4,787,627	68,038,745	94,919,771	0.31029622%
3417	Eagle Point School District 9	Schools	16,111,151	3,482,133	49,485,883	69,079,167	0.22582233%
3424	Rogue River School District	Schools	3,733,159	805,997	11,454,321	15,993,477	0.05228326%
3432	Prospect School District	Schools	1,021,269	219,526	3,119,769	4,360,564	0.01425484%
3439	Butte Falls School District	Schools	1,247,706	270,463	3,843,643	5,361,812	0.01752796%
3440	Pinehurst School	Schools	90,120	19,618	278,799	388,537	0.00127014%
3445	Culver School District 4	Schools	3,110,739	670,513	9,528,905	13,310,157	0.04351139%
3446	Ashwood School	Schools	-	-	-	-	0.00000000%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3447	Madras School District	Schools	15,086,785	3,255,384	33,487,339	51,829,508	0.16943256%
3451	Black Butte School District	Schools	190,451	40,334	573,198	803,983	0.00262825%
3453	Josephine County School District Cu	Schools	-	-	-	-	0.00000000%
3454	Grants Pass School District	Schools	30,766,299	6,685,106	95,004,525	132,455,930	0.43300330%
3455	Klamath Falls School District 1	Schools	-	-	-	-	0.00000000%
3456	Klamath County School District	Schools	30,294,325	6,560,594	93,235,045	130,089,964	0.42526887%
3457	Klamath Falls City Schools	Schools	13,672,377	2,973,640	42,259,499	58,905,516	0.19256429%
3460	Union School District 5	Schools	-	-	-	-	0.00000000%
3461	Lake County School District 7	Schools	3,496,637	757,548	10,765,792	15,019,977	0.04910086%
3462	Paisley School District	Schools	918,973	196,952	2,798,956	3,914,881	0.01279789%
3463	North Lake School District 14	Schools	1,151,046	249,479	3,545,435	4,945,960	0.01616852%
3464	Plush School District	Schools	79,980	17,694	251,463	349,137	0.00114134%
3465	Adel School District 21	Schools	66,502	14,932	212,206	293,640	0.00095992%
3470	Pleasant Hill School District	Schools	4,034,796	869,551	11,982,511	16,886,858	0.05520376%
3473	Eugene School District 4J	Schools	83,422,427	18,092,248	216,568,522	318,083,197	1.03982565%
3487	Springfield School District 19	Schools	49,030,634	10,629,524	105,733,123	165,393,281	0.54067671%
3494	Fern Ridge School District	Schools	5,668,203	1,226,855	10,857,831	17,752,889	0.05803485%
3498	Mapleton School District	Schools	1,152,205	249,444	3,544,936	4,946,585	0.01617057%
3502	Creswell School District 40	Schools	5,659,933	1,232,018	15,074,251	21,966,202	0.07180832%
3506	South Lane School District	Schools	14,596,521	3,156,897	22,274,431	40,027,849	0.13085251%
3510	Bethel School District	Schools	24,224,209	5,241,303	74,486,098	103,951,610	0.33982163%
3517	Crow-Applegate-Lorane District 66	Schools	1,533,586	332,247	4,721,686	6,587,519	0.02153484%
3519	McKenzie School District	Schools	1,496,536	320,868	4,559,981	6,377,385	0.02084791%
3520	Junction City School District 69	Schools	7,191,252	1,557,343	8,622,517	17,371,112	0.05678680%
3522	Lowell School District	Schools	2,252,581	483,188	6,866,772	9,602,541	0.03139106%
3524	Oakridge School District	Schools	2,637,232	574,007	8,157,424	11,368,663	0.03716458%
3527	Marcola School District 79	Schools	1,732,136	372,022	5,286,943	7,391,101	0.02416178%
3533	Triangle Lake Schools	Schools	1,391,933	301,232	4,280,924	5,974,089	0.01952952%
3537	Siuslaw School District 97J	Schools	6,050,644	1,312,467	10,885,519	18,248,630	0.05965544%
3579	Lincoln County School District	Schools	22,089,485	4,760,869	(4,723,726)	22,126,628	0.07233276%
3582	Linn County School District 5	Schools	-	-	-	-	0.00000000%
3603	Hamilton Creek School District	Schools	-	-	-	-	0.00000000%
3610	Harrisburg Elementary School District 42J	Schools	-	-	-	-	0.00000000%
3613	Harris School	Schools	-	-	-	-	0.00000000%
3615	Central Linn School District 552C	Schools	3,232,657	695,277	9,880,844	13,808,778	0.04514140%
3618	Sweet Home School District 55	Schools	10,244,846	2,222,288	11,680,232	24,147,366	0.07893863%
3626	Wyatt School District 63Cj	Schools	-	-	-	-	0.00000000%
3647	Scio School District 95C	Schools	2,705,452	580,601	8,251,133	11,537,186	0.03771548%
3665	Santiam Canyon School District	Schools	2,871,560	620,929	4,949,932	8,442,421	0.02759858%
3676	Harrisburg High School	Schools	-	-	-	-	0.00000000%
3684	Ontario School District 8C	Schools	11,434,094	2,469,046	25,429,261	39,332,401	0.12857906%
3687	Juntura Grade School	Schools	6,822	1,445	20,530	28,797	0.00009414%
3689	Vale School District 15	Schools	-	-	-	-	0.00000000%
3694	Nyssa School District 26	Schools	5,658,524	1,224,529	17,402,240	24,285,293	0.07938951%
3696	Annex Elementary School	Schools	499,038	107,653	1,529,891	2,136,582	0.00698456%
3707	Adrian School District 61	Schools	1,348,882	295,150	4,194,489	5,838,521	0.01908634%
3709	Harper School District 66	Schools	731,026	158,771	2,256,356	3,146,153	0.01028489%
3712	W W Jones School	Schools	99,606	21,094	299,782	420,482	0.00137457%
3715	Vale High School	Schools	-	-	-	-	0.00000000%
3720	Silverton RFD	Schools	-	-	-	-	0.00000000%
3727	Aumsville Elementary	Schools	-	-	-	-	0.00000000%
3729	Jefferson School District 14Cj	Schools	4,047,152	878,997	5,696,798	10,622,947	0.03472680%
3730	North Marion School District 15	Schools	8,497,931	1,840,424	15,764,918	26,103,273	0.08533256%
3732	Marion Elementary School	Schools	-	-	-	-	0.00000000%
3735	Salem-Keizer Public Schools	Schools	210,902,019	45,645,782	436,741,897	693,289,698	2.26638947%
3750	St Paul School District	Schools	1,514,826	326,992	4,646,998	6,488,816	0.02121218%
3759	Eldridge Elementary	Schools	-	-	-	-	0.00000000%
3760	West Stayton School District	Schools	-	-	-	-	0.00000000%
3761	Bethany Elementary	Schools	-	-	-	-	0.00000000%
3763	Butte Creek School	Schools	-	-	-	-	0.00000000%
3769	Scotts Mills School	Schools	-	-	-	-	0.00000000%
3771	Gervais Elementary School	Schools	-	-	-	-	0.00000000%
3772	Stayton School District 77J	Schools	-	-	-	-	0.00000000%
3780	Mt Angel School District 91	Schools	3,680,596	799,569	11,362,974	15,843,139	0.05179180%
3781	Silver Crest School District 93	Schools	-	-	-	-	0.00000000%
3786	Woodburn School District	Schools	27,382,120	5,937,296	84,377,114	117,696,530	0.38475428%
3794	Detroit School District 123J	Schools	-	-	-	-	0.00000000%
3804	Monitor School District 142J	Schools	-	-	-	-	0.00000000%
3806	Cloverdale School District 144	Schools	-	-	-	-	0.00000000%
3809	Morrow County Schools	Schools	9,900,049	2,147,893	23,444,098	35,492,040	0.11602478%
3818	Portland Public Schools	Schools	298,081,597	64,443,762	368,224,228	730,749,587	2.38884722%
3820	Parkrose School District	Schools	15,082,619	3,259,743	26,310,054	44,652,416	0.14597039%
3821	Gresham Grade School District 4	Schools	-	-	-	-	0.00000000%
3823	Orient School	Schools	-	-	-	-	0.00000000%
3824	Reynolds School District	Schools	53,772,568	11,688,312	85,593,297	151,054,177	0.49380165%
3842	Corbett School District 39	Schools	5,110,904	1,100,032	15,632,970	21,843,906	0.07140853%
3843	David Douglas School District	Schools	65,661,433	14,259,914	183,154,945	263,076,292	0.8600605%
3847	Riverdale School	Schools	3,700,869	805,709	7,623,224	12,129,802	0.03965277%
3848	Barlow-Gresham Uhs District U2-20Jt	Schools	-	-	-	-	0.00000000%
3850	Dallas School District	Schools	13,284,076	2,882,813	40,968,733	57,135,622	0.18677845%

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



Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
3859	Central School District 13J	Schools	15,115,810	3,273,623	27,790,849	46,180,282	0.15096504%
3865	Perrydale School District 21	Schools	1,559,399	338,149	4,805,560	6,703,108	0.02191271%
3887	Falls City School District	Schools	1,242,639	265,409	1,869,274	3,377,322	0.01104059%
3894	Sherman County School District 9	Schools	-	-	-	-	0.00000000%
3902	Tillamook Public Schools	Schools	9,659,556	2,052,605	11,344,915	23,057,076	0.07537443%
3920	Neah-Kah-Nie School District	Schools	5,159,664	1,121,658	15,940,297	22,221,619	0.07264329%
3927	Echo School District	Schools	1,717,713	369,351	3,810,336	5,897,400	0.01927882%
3928	Umatilla School District 6R	Schools	6,193,145	1,337,838	15,280,404	22,811,387	0.07457126%
3929	Ferndale School District 10	Schools	-	-	-	-	0.00000000%
3931	Pendleton School District 16R	Schools	13,437,451	2,941,616	14,549,418	30,928,485	0.10110635%
3935	Athena-Weston School District 29Rj	Schools	2,673,047	580,303	8,246,897	11,500,247	0.03759473%
3936	Milton-Freewater Elementary School District 31	Schools	-	-	-	-	0.00000000%
3942	Stanfield School District	Schools	2,349,070	505,444	3,737,472	6,591,986	0.02154944%
3944	Ukiah School	Schools	337,346	75,056	1,066,649	1,479,051	0.00483507%
3957	Helix School District	Schools	896,517	193,845	2,754,806	3,845,168	0.01257000%
3958	Pilot Rock School District 2R	Schools	1,576,543	341,857	2,860,603	4,779,003	0.01562274%
3959	Mcloughlin Union High School District	Schools	-	-	-	-	0.00000000%
3965	La Grande Public Schools	Schools	9,446,641	2,044,430	19,467,094	30,958,165	0.10120338%
3966	Union County School District	Schools	1,646,288	360,698	3,304,347	5,311,333	0.01736294%
3967	North Powder School District	Schools	1,336,636	290,888	4,133,923	5,761,447	0.01883438%
3969	Imbler School District	Schools	1,550,608	337,266	4,793,008	6,680,882	0.02184005%
3970	Cove School District	Schools	1,435,350	312,753	4,444,646	6,192,749	0.02024432%
3973	Elgin School District 23	Schools	1,793,479	388,474	5,520,743	7,702,696	0.02518040%
3986	Joseph School District 6	Schools	1,445,202	314,365	4,467,551	6,227,118	0.02035668%
3990	Wallowa School	Schools	1,079,385	232,850	3,309,125	4,621,360	0.01510740%
3993	Enterprise School District 21	Schools	1,876,243	407,584	5,792,326	8,076,153	0.02640124%
4003	Troy School District 54	Schools	48,039	10,174	144,581	202,794	0.00066294%
4008	Chenoweth School District	Schools	-	-	-	-	0.00000000%
4012	Dufur Schools	Schools	1,799,375	389,546	5,403,064	7,591,985	0.02481848%
4022	Maupin Grade School 84	Schools	-	-	-	-	0.00000000%
4025	West Union School District 1	Schools	-	-	-	-	0.00000000%
4030	Hillsboro Elementary School District 7	Schools	-	-	-	-	0.00000000%
4034	Gaston Public Schools	Schools	2,654,589	574,110	4,169,287	7,397,986	0.02418429%
4035	Banks School District	Schools	4,486,464	970,604	11,893,516	17,350,584	0.05671970%
4047	Reedville School District 29	Schools	-	-	-	-	0.00000000%
4055	Groner School	Schools	-	-	-	-	0.00000000%
4062	Beaverton School District	Schools	231,796,904	50,275,609	519,529,687	801,602,200	2.62046701%
4080	North Plains School District 70	Schools	-	-	-	-	0.00000000%
4105	Hillsboro Union High School	Schools	-	-	-	-	0.00000000%
4109	Spray School District 1	Schools	284,208	61,782	878,002	1,223,992	0.00400127%
4114	Fossil School District 21J	Schools	626,018	136,993	1,946,855	2,709,866	0.00885865%
4128	Yamhill Grade School	Schools	-	-	-	-	0.00000000%
4135	Newberg School District 29Jt	Schools	21,399,538	4,649,560	32,681,396	58,730,494	0.1919214%
4142	McMinnville Schools	Schools	32,340,228	7,021,493	75,266,320	114,628,041	0.37472327%
4144	Sheridan School District 48J	Schools	3,287,295	710,870	9,602,437	13,600,602	0.04446087%
4166	Yamhill-Carlton School District 1	Schools	3,941,192	853,938	461,022	5,256,152	0.01718255%
4185	Lebanon School District Uh-1	Schools	-	-	-	-	0.00000000%
4189	Wasco County High School	Schools	-	-	-	-	0.00000000%
4203	Victor Point School	Schools	-	-	-	-	0.00000000%
4218	Curry County Education Service District	Schools	-	-	-	-	0.00000000%
4219	Grant County Education Service District	Schools	420,220	92,485	1,001,843	1,514,548	0.00495111%
4220	Jefferson County Education Service District	Schools	868,815	187,120	2,659,228	3,715,163	0.01214500%
4221	Marion Education Service District	Schools	-	-	-	-	0.00000000%
4223	InterMountain Education Service District	Schools	9,407,907	2,027,252	18,992,087	30,427,246	0.09946778%
4224	Wallowa County Region 18	Schools	950,030	207,270	2,945,590	4,102,890	0.01341250%
4225	Washington County Education Service District	Schools	-	-	-	-	0.00000000%
4226	North Central Education Service District	Schools	439,524	94,136	1,337,806	1,871,466	0.00611789%
4227	Cascade School District Uh5	Schools	-	-	-	-	0.00000000%
4230	Mari-Linn School District	Schools	-	-	-	-	0.00000000%
4232	South Coast Education Service District Region 7	Schools	4,212,043	913,009	12,975,111	18,100,163	0.05917010%
4237	Douglas Education Service District	Schools	9,352,584	2,008,682	24,858,598	36,219,864	0.11840406%
4238	Multnomah Education Service District	Schools	20,232,179	4,304,482	34,804,933	59,341,594	0.19398985%
4251	Clatsop County Education Service District	Schools	-	-	-	-	0.00000000%
4252	High Desert Education Service District	Schools	11,203,342	2,430,867	24,805,528	38,439,737	0.12566091%
4254	Willamette Education Service District	Schools	14,524,257	3,049,722	20,373,849	37,947,828	0.12405284%
4258	Hermiston School District 8R	Schools	22,558,801	4,879,525	51,292,729	78,731,055	0.25737471%
4259	Clackamas Education Service District	Schools	13,425,991	2,902,166	26,763,986	43,092,143	0.14086980%
4260	Greater Albany School District 8J	Schools	44,125,322	9,539,505	103,556,909	157,221,736	0.51396363%
4268	Lake Oswego School District	Schools	35,311,294	7,657,833	70,100,459	113,069,586	0.36962863%
4270	Silver Falls School District	Schools	16,727,059	3,633,758	36,434,112	56,794,929	0.18566471%
4271	Malheur Education Service District Region 14	Schools	1,998,442	432,078	6,140,425	8,570,945	0.02801873%
4272	Linn-Benton-Lincoln Education Service District	Schools	10,795,598	2,343,407	33,303,028	46,442,033	0.15182071%
4273	Double O School District	Schools	47,139	9,983	141,872	198,994	0.00065052%
4275	Tillamook County Education Service District	Schools	-	-	-	-	0.00000000%
4276	Lane County Education Service District	Schools	6,922,166	1,500,363	16,336,734	24,759,263	0.08093894%
4277	Mitchell School	Schools	536,604	115,612	1,642,998	2,295,214	0.00750314%
4279	St Helens School District 502	Schools	13,259,997	2,886,994	14,228,696	30,375,687	0.09929924%
4280	Northwest Regional Education Service District	Schools	25,077,092	5,427,861	77,137,352	107,642,305	0.35188665%
4286	Southern Oregon Education Service District	Schools	9,935,515	2,143,434	30,461,130	42,540,079	0.13906508%
4288	Medford School District 549C	Schools	52,729,103	11,410,670	139,542,790	203,682,563	0.66584577%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4291	Dayton Public Schools	Schools	4,419,490	962,703	6,279,511	11,661,704	0.03812254%
4293	Lake County Education Service District	Schools	394,006	84,155	1,195,954	1,674,115	0.00547274%
4294	Harney Education Service District Region XVII	Schools	865,036	187,465	2,664,141	3,716,642	0.01214984%
4295	Wasco County Education Service District	Schools	1,752,414	380,860	5,412,549	7,545,823	0.02466757%
4297	Yamhill Education Service District	Schools	-	-	-	-	0.00000000%
4306	Amity School District	Schools	3,607,396	786,934	3,613,888	8,008,218	0.02617916%
4307	Columbia School District 5J	Schools	-	-	-	-	0.00000000%
4309	Scappoose School District	Schools	8,883,419	1,921,660	27,309,420	38,114,499	0.12459770%
4311	Redmond School District 2J	Schools	32,273,994	6,988,786	76,494,485	115,757,265	0.37841475%
4312	Reedsport School District	Schools	2,925,225	629,886	5,980,508	9,535,619	0.03117229%
4313	Forest Grove School District	Schools	30,674,767	6,644,887	70,972,891	108,292,545	0.35401230%
4314	Willamina School District 30J	Schools	4,307,601	931,093	11,671,752	16,910,446	0.05528087%
4315	John Day School District	Schools	2,700,318	590,035	4,420,569	7,710,922	0.02520729%
4316	Tigard-Tualatin School District 23J	Schools	59,904,182	13,024,414	163,002,849	235,931,445	0.77126855%
4317	Sherwood School District 88J	Schools	23,301,914	5,055,497	62,496,014	90,853,425	0.29700318%
4320	Rainier School District 13	Schools	4,360,706	943,148	8,114,901	13,418,755	0.04386640%
4321	North Clackamas School District 12	Schools	81,503,351	17,743,128	146,635,666	245,882,145	0.80379776%
4323	Estacada School District 108	Schools	8,421,108	1,818,145	15,965,184	26,204,437	0.08566327%
4324	Centennial School District 28	Schools	31,682,428	6,891,304	97,934,877	136,508,609	0.44625165%
4326	Harney County School District 3	Schools	3,465,626	741,772	(6,067,012)	-	0.00000000%
4327	Jordan Valley School District 3	Schools	543,263	116,584	1,656,821	2,316,668	0.00757327%
4329	Gervais School District 1	Schools	4,816,762	1,049,953	4,763,175	10,629,890	0.03474950%
4330	Vale School District 84	Schools	4,696,927	1,019,526	14,488,865	20,205,318	0.06605193%
4331	Molalla River School District	Schools	10,790,052	2,340,667	6,346,017	19,476,736	0.06367016%
4332	Gresham-Barlow School District 10	Schools	49,578,933	10,806,159	94,277,357	154,662,449	0.50559722%
4333	Canby School District	Schools	22,409,539	4,871,728	31,484,530	58,765,797	0.19210755%
4334	Cascade School District 5	Schools	9,989,939	2,172,995	16,650,621	28,813,555	0.09419257%
4335	Milton-Freewater Unified School District 7	Schools	7,706,249	1,665,535	9,877,098	19,248,882	0.06292530%
4336	Nestucca Valley School District 101	Schools	2,434,875	530,571	5,534,199	8,499,645	0.02778565%
4337	Sherman County School District	Schools	983,256	211,451	3,005,005	4,199,712	0.01372901%
4338	Three Rivers U J School District	Schools	21,835,389	4,716,801	46,762,502	73,314,692	0.23966842%
4339	Lebanon Community School District	Schools	18,288,444	3,957,092	56,235,709	78,481,245	0.25655807%
4340	Monroe School District 1J	Schools	1,934,981	417,405	4,232,473	6,584,859	0.02152615%
4341	Hillsboro School District 1J	Schools	106,676,964	23,077,966	224,694,116	354,449,046	1.15870694%
4342	North Santiam School District 29J	Schools	9,605,884	2,080,303	14,418,234	26,104,421	0.08533631%
4343	Harrisburg Sschool District 7	Schools	3,784,906	814,541	11,575,750	16,175,197	0.05287731%
4344	South Wasco County School District 1	Schools	1,359,028	294,465	4,184,750	5,838,243	0.01908543%
4345	Oregon Trail School District 46	Schools	17,552,734	3,799,394	53,994,597	75,346,725	0.24631121%
4346	Knappa School District 4	Schools	2,357,944	508,125	7,221,153	10,087,222	0.03297550%
4347	Clatskanie School District 6J	Schools	3,607,992	776,611	11,036,712	15,421,315	0.05041284%
4348	Lourdes Charter School	Schools	54,783	11,602	164,879	231,264	0.00075601%
4350	Ridgeline Montessori	Schools	752,956	162,472	2,308,955	3,224,383	0.01054063%
4351	The Village School	Schools	222,306	47,254	671,548	941,108	0.00307652%
4352	Armadillo Technical Institute	Schools	349,186	74,234	1,054,971	1,478,391	0.00483291%
4354	Opal Charter School	Schools	160,060	34,517	490,530	685,107	0.00223964%
4355	Three Rivers Charter School	Schools	584,119	124,619	1,771,000	2,479,738	0.00810635%
4358	Detroit Lake Charter School	Schools	-	-	-	-	0.00000000%
4360	Luckiamute Valley Charter School	Schools	846,292	180,655	2,567,357	3,594,304	0.01174991%
4361	Rimrock Expeditionary Alternative Learning	Schools	-	-	-	-	0.00000000%
4362	Kings Valley Charter School	Schools	59,983	12,703	180,531	253,217	0.00082778%
4363	Multisensory Learning Academy	Schools	1,530,011	326,455	4,639,375	6,495,841	0.02123514%
4365	Mitch Charter School	Schools	575,469	122,637	1,742,842	2,440,948	0.00797955%
4366	Sand Ridge Charter School	Schools	931,851	198,085	2,815,057	3,944,993	0.01289633%
4367	Arthur Academy Charter School	Schools	3,252,078	692,089	9,835,536	13,779,703	0.04504635%
4369	Trillium Charter School	Schools	907,482	192,354	2,733,614	3,833,450	0.01253169%
4370	Howard Street Charter School, Inc.	Schools	308,898	65,860	935,968	1,310,726	0.00428481%
4371	The Lighthouse School	Schools	496,405	105,893	1,504,887	2,107,185	0.00688847%
4373	Sheridan Japanese School Foundation	Schools	228,604	49,009	696,485	974,098	0.00318436%
4374	Ione School District	Schools	1,266,303	275,754	3,918,839	5,460,896	0.01785187%
4375	Eddyville Charter School	Schools	687,241	147,458	2,095,583	2,930,282	0.00957920%
4376	Four Rivers Community School	Schools	1,167,761	250,689	3,562,637	4,981,087	0.01628336%
4378	Mosier Community School	Schools	735,415	157,817	2,242,792	3,136,024	0.01025178%
4379	Siletz Valley School	Schools	556,338	119,718	1,701,359	2,377,415	0.00777186%
4380	The Emerson School	Schools	443,576	94,535	1,218,467	1,756,578	0.00574232%
4381	North Wasco County School District 21	Schools	12,921,855	2,801,519	25,388,827	41,112,201	0.13439729%
4382	Self Enhancement Inc	Schools	-	-	-	-	0.00000000%
4383	City View Charter School	Schools	672,131	142,968	2,031,768	2,846,867	0.00930651%
4386	Nixyaawii Community School	Schools	408,041	87,977	1,250,270	1,746,288	0.00570868%
4388	West Lane Tech	Schools	357,384	78,302	1,112,774	1,548,460	0.00506197%
4390	Oregon Connections Academy	Schools	8,030,096	1,715,848	24,384,555	34,130,499	0.11157385%
4392	Eagleridge High School	Schools	704,217	149,139	2,119,474	2,972,830	0.00971829%
4393	Cascade Heights Public Charter School	Schools	715,323	152,116	2,161,772	3,029,211	0.00990260%
4395	Siletz Valley Early College Academy	Schools	225,942	48,977	696,030	970,949	0.00317407%
4396	Sweet Home Charter School	Schools	400,473	85,018	1,208,222	1,693,713	0.00553681%
4397	Springwater Environmental Sciences School	Schools	601,348	128,315	1,823,537	2,553,200	0.00834650%
4398	LEP High	Schools	-	-	-	-	0.00000000%
4400	Phoenix School	Schools	389,622	83,045	1,180,179	1,652,846	0.00540321%
4401	Ballston Community School	Schools	152,932	32,388	460,279	645,599	0.00211049%
4402	Sage Community School	Schools	3,872	820	11,653	16,345	0.00005343%
4403	Portland Village School	Schools	674,648	143,586	1,790,561	2,608,795	0.00852825%

Exhibit G

Development of Employer Proportionate Share as of December 31, 2018 for use in June 30, 2020 Measurement Date Calculations
Schedule of Employer Allocations

Present Value of Contribution Effort - All Employers: 30,590,051,172

Employer Number	Employer Name	Rate Pool	Total PVFNC	OPSRP UAL Allocated to Employer	Employer Net Tier 1/Tier 2 UAL	Employer Total Present Value of Contribution Effort	ER Proportionate Share
4404	Alliance Charter Academy	Schools	1,312,889	279,438	3,658,699	5,251,026	0.01716580%
4405	Forest Grove Community School	Schools	698,027	149,181	2,057,570	2,904,778	0.00949583%
4407	Madrone Trail Public Charter School	Schools	696,953	148,251	2,106,855	2,952,059	0.00965039%
4408	Muddy Creek Charter School	Schools	335,790	71,602	1,017,560	1,424,952	0.00465822%
4409	Southwest Charter School	Schools	637,302	134,969	1,918,094	2,690,365	0.00879490%
4410	Ace Academy	Schools	-	-	-	-	0.00000000%
4411	Sherwood Charter School	Schools	568,536	122,475	1,740,536	2,431,547	0.00794882%
4412	Estacada Web Academy	Schools	1,645,384	352,374	5,007,723	7,005,481	0.02290117%
4413	Marcola Early College Academy	Schools	-	-	-	-	0.00000000%
4414	Marcola Web Academy	Schools	-	-	-	-	0.00000000%
4418	Lewis And Clark Montessori Charter School	Schools	1,415,080	299,892	4,261,872	5,976,844	0.01953852%
4419	Silvies River Web Academy	Schools	670,799	143,435	2,038,412	2,852,646	0.00932540%
4420	Oregon Virtual Academy	Schools	3,520,201	752,742	10,697,500	14,970,443	0.04893893%
4421	Home Scholars Academy of Oakridge and Westfir	Schools	-	-	-	-	0.00000000%
4422	Redmond Proficiency Academy	Schools	2,642,746	567,724	8,068,134	11,278,604	0.03687017%
4423	Molalla River Academy	Schools	673,985	143,806	1,918,685	2,736,476	0.00894564%
4424	The Ivy School	Schools	504,557	106,855	1,518,559	2,129,971	0.00696295%
4429	Clackamas Web Academy	Schools	8,813	1,962	27,877	38,652	0.00012635%
4430	Clackamas Charter Alliance 2	Schools	71,316	15,209	216,138	302,663	0.00098942%
4431	Corbett Charter School	Schools	-	-	-	-	0.00000000%
4432	Renaissance Public Academy	Schools	29,589	6,463	91,854	127,906	0.00041813%
4433	Powell Butte Community Charter School	Schools	691,697	147,016	2,089,293	2,928,006	0.00957176%
4434	Logos Public Charter School	Schools	2,454,151	522,487	7,425,250	10,401,888	0.03400415%
4435	Sunny Wolf Charter School	Schools	501,104	107,275	1,524,520	2,132,899	0.00697253%
4436	Academy Of Arts & Academics	Schools	-	-	-	-	0.00000000%
4437	Center for Advance Learning	Schools	682,498	147,621	2,097,900	2,928,019	0.00957180%
4439	Homesource Family Charter	Schools	-	-	-	-	0.00000000%
4440	Sheridan Allprep Academy	Schools	434,613	92,721	1,317,693	1,845,027	0.00603146%
4441	Baker Web Academy	Schools	5,060,713	1,087,070	15,448,760	21,596,543	0.07059989%
4443	Knova Learning Oreogn	Schools	866,292	183,464	2,607,269	3,657,025	0.01195495%
4444	Bennett Pearson Academy, Inc.	Schools	494,826	105,787	1,503,376	2,103,989	0.00687802%
4446	Coburg Community Charter School	Schools	669,524	141,887	2,016,402	2,827,813	0.00924422%
4447	Arco Iris Spanish Immersion Charter School	Schools	830,035	176,879	2,513,700	3,520,614	0.01150902%
4448	Gresham Barlow Web Academy	Schools	1,410,520	301,096	4,278,990	5,990,606	0.01958351%
4449	Mosier Middle School	Schools	-	-	-	-	0.00000000%
4450	Sauvie Island Academy	Schools	679,839	146,831	2,086,676	2,913,346	0.00952383%
4451	River's Edge Academy Charter School	Schools	525,518	113,060	1,606,732	2,245,310	0.00734000%
4452	South Columbia Family School	Schools	161,738	34,253	486,782	682,773	0.00223201%
4453	Woodland Educational Initiative	Schools	591,584	125,301	1,780,702	2,497,587	0.00816470%
4454	Le Monde Immersion Charter School	Schools	809,603	171,846	2,442,162	3,423,611	0.01119191%
4455	Hope Chinese Charter School	Schools	1,094,572	232,133	3,298,922	4,625,627	0.01512134%
4456	Insight School of Oregon Charter	Schools	738,816	158,590	2,253,779	3,151,185	0.01030134%
4457	Oregon Virtual Education East	Schools	70,228	14,873	211,363	296,464	0.00096915%
4458	Oregon Virtual Education West	Schools	69,854	14,794	210,240	294,888	0.00096400%
4459	Crater Lake Charter Academy	Schools	735,527	155,770	2,213,706	3,105,003	0.01015037%
4460	Kairos Pdx	Schools	712,350	151,699	2,155,854	3,019,903	0.00987217%
4461	Mountain View Academy	Schools	-	-	-	-	0.00000000%
4462	Bend International School	Schools	630,458	133,973	1,903,941	2,668,372	0.00872301%
4463	Dallas Community School-Community Innovation Partners	Schools	301,219	63,792	906,574	1,271,585	0.00415686%
4464	The Valley School Of Southern Oregon	Schools	253,113	53,814	764,770	1,071,697	0.00350342%
4465	Bridge Educational Foundation	Schools	137,818	29,187	414,789	581,794	0.00190191%
4467	Cannon Beach Academy	Schools	165,766	35,750	508,050	709,566	0.00231960%
4468	Frontier Charter Academy	Schools	849,372	179,880	2,556,344	3,585,596	0.01172144%
4469	Desert Sky Montessori	Schools	336,455	71,254	1,012,624	1,420,333	0.00464312%
4470	Oregon Family School	Schools	88,611	18,767	266,706	374,084	0.00122289%
4471	Wahtonka Community School	Schools	30,272	6,666	94,734	131,672	0.00043044%
4472	Valley Inquiry Charter School	Schools	-	-	-	-	0.00000000%
4473	Willamette Connections Academy	Schools	-	-	-	-	0.00000000%
4479	Harmony Academy	Schools	-	-	-	-	0.00000000%

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions*	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
1000	State Agencies	27.65070338%	28.35807327%	17,297,605,165	2,810,159,896	102,479,826	2,299,006,203	651,953,864	573,181,808	(78,772,056)	5.3	19,335,816	(14,862,652)
1039	SAIF	0.72162203%	0.37999577%	17,297,605,165	2,810,159,896	(49,492,918)	2,299,006,203	8,736,126	106,983,630	98,247,504	5.3	(9,338,286)	18,537,265
2000	Lake County	0.04372426%	0.04192185%	17,297,605,165	2,810,159,896	(261,123)	2,299,006,203	963,786	756,565	(207,221)	5.3	(49,268)	(39,098)
2001	Clackamas County	1.68522393%	1.64526174%	17,297,605,165	2,810,159,896	(5,789,500)	2,299,006,203	37,824,669	36,421,467	(1,403,202)	5.3	(1,092,358)	(264,755)
2002	Curry County	0.09250105%	0.09186104%	17,297,605,165	2,810,159,896	(92,720)	2,299,006,203	2,111,891	1,036,664	(1,075,227)	5.3	(17,494)	(202,873)
2003	Douglas County	0.53594001%	0.52038292%	17,297,605,165	2,810,159,896	(2,253,825)	2,299,006,203	11,963,636	7,987,169	(3,976,467)	5.3	(425,250)	(750,277)
2004	Harney County	0.04515367%	0.04807435%	17,297,605,165	2,810,159,896	423,132	2,299,006,203	1,105,232	814,704	(290,528)	5.3	79,836	(54,817)
2005	Jackson County	0.51287127%	0.42505441%	17,297,605,165	2,810,159,896	(12,722,420)	2,299,006,203	9,772,027	27,535,710	17,763,683	5.3	(2,400,457)	3,351,638
2006	Jefferson County	0.04951431%	0.04438947%	17,297,605,165	2,810,159,896	(742,459)	2,299,006,203	1,020,517	2,275,337	1,254,820	5.3	(140,087)	236,758
2007	Klamath County	0.03103323%	0.03344566%	17,297,605,165	2,810,159,896	349,500	2,299,006,203	768,918	417,128	(351,790)	5.3	65,943	(66,375)
2008	Lane County	1.14753959%	1.14837553%	17,297,605,165	2,810,159,896	121,107	2,299,006,203	26,401,225	17,324,972	(9,076,253)	5.3	22,850	(1,712,501)
2009	Marion County	0.82321208%	0.78348315%	17,297,605,165	2,810,159,896	(5,755,707)	2,299,006,203	18,012,326	14,306,858	(3,705,468)	5.3	(1,085,982)	(699,145)
2011	Washington County	1.61233548%	1.53783487%	17,297,605,165	2,810,159,896	(10,793,234)	2,299,006,203	35,354,919	50,735,681	15,380,762	5.3	(2,036,459)	2,902,031
2012	Grant County	0.02062843%	0.02340764%	17,297,605,165	2,810,159,896	402,636	2,299,006,203	538,143	120,764	(417,379)	5.3	75,969	(78,751)
2013	Umatilla County	0.14448001%	0.15352442%	17,297,605,165	2,810,159,896	1,310,304	2,299,006,203	3,529,536	2,439,495	(1,090,041)	5.3	247,227	(205,668)
2014	Linn County	0.46785681%	0.44959791%	17,297,605,165	2,810,159,896	(2,645,248)	2,299,006,203	10,336,284	9,054,300	(1,281,984)	5.3	(499,103)	(241,884)
2015	Yamhill County	0.19059361%	0.18662334%	17,297,605,165	2,810,159,896	(575,191)	2,299,006,203	4,290,482	4,434,182	143,700	5.3	(108,527)	27,113
2016	Sherman County	0.02719435%	0.02157638%	17,297,605,165	2,810,159,896	(813,900)	2,299,006,203	496,042	2,018,615	1,522,573	5.3	(153,566)	287,278
2017	Columbia County	0.10232961%	0.10886189%	17,297,605,165	2,810,159,896	946,360	2,299,006,203	2,502,742	1,859,414	(643,328)	5.3	178,558	(121,383)
2018	Coos County	0.18947485%	0.18088324%	17,297,605,165	2,810,159,896	(1,244,705)	2,299,006,203	4,158,517	4,250,187	91,670	5.3	(234,850)	17,296
2020	Wasco County	0.07209247%	0.05524747%	17,297,605,165	2,810,159,896	(2,440,411)	2,299,006,203	1,270,143	4,930,924	3,660,781	5.3	(460,455)	690,713
2021	Baker County	0.05697717%	0.05410243%	17,297,605,165	2,810,159,896	(416,476)	2,299,006,203	1,243,818	1,579,042	335,224	5.3	(78,580)	63,250
2022	Gilliam County	0.02250333%	0.02138146%	17,297,605,165	2,810,159,896	(162,530)	2,299,006,203	491,561	468,337	(23,224)	5.3	(30,666)	(4,382)
2023	Morrow County Rural School District Board	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2027	Deschutes County	0.66321419%	0.64117978%	17,297,605,165	2,810,159,896	(3,192,223)	2,299,006,203	14,740,763	28,726,602	13,985,839	5.3	(602,306)	2,638,838
2028	Union County	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2035	Hood River County	0.05939403%	0.06012372%	17,297,605,165	2,810,159,896	105,713	2,299,006,203	1,382,248	818,790	(563,458)	5.3	19,946	(106,313)
2036	Clatsop County	0.13005792%	0.13272659%	17,297,605,165	2,810,159,896	386,622	2,299,006,203	3,051,393	2,251,580	(799,813)	5.3	72,948	(150,908)
2037	Polk County	0.19682769%	0.19304184%	17,297,605,165	2,810,159,896	(548,473)	2,299,006,203	4,438,044	3,941,568	(496,476)	5.3	(103,485)	(93,675)
2038	Multnomah County	3.36123181%	3.33631778%	17,297,605,165	2,810,159,896	(3,609,407)	2,299,006,203	76,702,153	113,615,722	36,913,569	5.3	(681,020)	6,964,824
2039	Malheur County	0.06305220%	0.06562217%	17,297,605,165	2,810,159,896	372,322	2,299,006,203	1,508,658	1,341,844	(166,814)	5.3	70,249	(31,474)
2040	Benton County	0.27517831%	0.26946402%	17,297,605,165	2,810,159,896	(827,854)	2,299,006,203	6,194,995	10,656,916	4,461,921	5.3	(156,199)	841,872
2042	Josephine County	0.17770642%	0.19662906%	17,297,605,165	2,810,159,896	2,741,408	2,299,006,203	4,520,514	4,658,923	138,409	5.3	517,247	26,115
2043	Lincoln County	0.04947696%	0.04845842%	17,297,605,165	2,810,159,896	(147,561)	2,299,006,203	1,114,062	1,051,402	(62,660)	5.3	(27,842)	(11,823)
2044	Crook County	0.02304338%	0.01895195%	17,297,605,165	2,810,159,896	(592,743)	2,299,006,203	435,707	426,582	(9,125)	5.3	(111,838)	(1,722)
2050	Wallowa County	0.00145044%	0.00153182%	17,297,605,165	2,810,159,896	11,790	2,299,006,203	35,217	9,836	(25,381)	5.3	2,225	(4,789)
2052	Tillamook County	0.00009786%	0.00008345%	17,297,605,165	2,810,159,896	(2,088)	2,299,006,203	1,919	0	(1,919)	5.3	(394)	(362)
2059	State Judiciary	0.27163126%	0.33663030%	17,297,605,165	2,810,159,896	9,416,700	2,299,006,203	7,739,151	6,369,088	(1,370,063)	5.3	1,776,736	(258,502)
2100	City of Roseburg	0.13639041%	0.12619166%	17,297,605,165	2,810,159,896	(1,477,539)	2,299,006,203	2,901,154	2,738,290	(162,864)	5.3	(278,781)	(30,729)
2101	City of Salem	0.94012241%	0.95630578%	17,297,605,165	2,810,159,896	2,344,556	2,299,006,203	21,985,529	18,923,438	(3,062,091)	5.3	442,369	(577,753)
2102	City of Medford	0.40003883%	0.39906072%	17,297,605,165	2,810,159,896	(141,703)	2,299,006,203	9,174,431	7,100,392	(2,074,039)	5.3	(26,736)	(391,328)
2103	City of Albany	0.34901572%	0.34689087%	17,297,605,165	2,810,159,896	(307,837)	2,299,006,203	7,975,043	6,541,628	(1,433,415)	5.3	(58,082)	(270,456)
2104	City of Ashland	0.21051774%	0.21313009%	17,297,605,165	2,810,159,896	378,463	2,299,006,203	4,899,874	4,511,566	(388,308)	5.3	71,408	(73,266)
2105	City of Astoria	0.07283188%	0.07115313%	17,297,605,165	2,810,159,896	(243,208)	2,299,006,203	1,635,815	1,664,788	28,973	5.3	(45,888)	5,467
2106	City of Beaverton	0.49185119%	0.47723898%	17,297,605,165	2,810,159,896	(2,116,936)	2,299,006,203	10,971,754	7,653,695	(3,318,059)	5.3	(399,422)	(626,049)
2107	City of Bend	0.42459686%	0.38209410%	17,297,605,165	2,810,159,896	(6,157,565)	2,299,006,203	8,784,367	24,157,224	15,372,857	5.3	(1,161,805)	2,900,539
2109	City of Canby	0.06348094%	0.06516947%	17,297,605,165	2,810,159,896	244,625	2,299,006,203	1,498,250	1,819,452	321,202	5.3	46,156	60,604
2110	City of Coquille	0.01896179%	0.01916078%	17,297,605,165	2,810,159,896	28,829	2,299,006,203	440,508	188,125	(252,383)	5.3	5,439	(47,619)
2111	City of Eugene	1.34760547%	1.31953749%	17,297,605,165	2,810,159,896	(4,066,333)	2,299,006,203	30,336,249	24,662,031	(5,674,218)	5.3	(767,233)	(1,070,607)
2112	City Of Forest Grove	0.00519207%	0.00529354%	17,297,605,165	2,810,159,896	14,701	2,299,006,203	121,699	120,636	89,937	5.3	2,774	16,781
2113	City of Grants Pass	0.17614029%	0.16824702%	17,297,605,165	2,810,159,896	(1,143,533)	2,299,006,203	3,868,009	3,572,759	(295,250)	5.3	(215,761)	(55,708)
2114	City of Gresham	0.58584390%	0.59550352%	17,297,605,165	2,810,159,896	1,399,432	2,299,006,203	13,690,663	6,887,490	(6,803,173)	5.3	264,040	(1,283,618)
2115	City of Hillsboro	0.59574398%	0.57571271%	17,297,605,165	2,810,159,896	(2,902,019)	2,299,006,203	13,235,671	14,170,354	934,683	5.3	(547,551)	176,355
2117	City of McMinnville	0.16803680%	0.15816053%	17,297,605,165	2,810,159,896	(1,430,819)	2,299,006,203	3,636,120	3,277,848	(358,272)	5.3	(269,966)	(67,598)
2118	City of Ontario	0.07823420%	0.06453608%	17,297,605,165	2,810,159,896	(1,984,508)	2,299,006,203	1,483,688	2,608,074	1,124,386	5.3	(374,435)	212,148
2119	City of Oregon City	0.15256974%	0.14519498%	17,297,605,165	2,810,159,896	(1,068,415)	2,299,006,203	3,338,042	2,788,210	(549,832)	5.3	(201,588)	(103,742)
2120	City of Lake Oswego	0.32375992%	0.29618376%	17,297,605,165	2,810,159,896	(3,995,081)	2,299,006,203	6,809,283	6,915,547	106,264	5.3	(753,789)	20,050

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2121	City of Portland	4.08130407%	4.25335580%	17,297,605,165	2,810,159,896	24,925,900	2,299,006,203	97,784,914	82,639,617	(15,145,297)	5.3	4,703,000	(2,857,603)
2122	City of Redmond	0.12923823%	0.13036361%	17,297,605,165	2,810,159,896	163,040	2,299,006,203	2,997,067	2,533,612	(463,455)	5.3	30,762	(87,444)
2123	City of St Helens	0.05799333%	0.05255431%	17,297,605,165	2,810,159,896	(787,975)	2,299,006,203	1,208,227	1,202,734	(5,493)	5.3	(148,675)	(1,036)
2125	City of Vernonia	0.00750177%	0.00773948%	17,297,605,165	2,810,159,896	34,438	2,299,006,203	177,931	113,160	(64,771)	5.3	6,498	(12,221)
2126	City of West Linn	0.09528934%	0.08644967%	17,297,605,165	2,810,159,896	(1,280,642)	2,299,006,203	1,987,483	1,728,193	(259,290)	5.3	(241,631)	(48,923)
2127	City of Cottage Grove	0.06175561%	0.06562671%	17,297,605,165	2,810,159,896	560,824	2,299,006,203	1,508,762	873,543	(635,219)	5.3	105,816	(119,853)
2128	City of Tillamook	0.02155588%	0.01927253%	17,297,605,165	2,810,159,896	(330,799)	2,299,006,203	443,077	306,108	(136,969)	5.3	(62,415)	(25,843)
2129	City of Sweet Home	0.00894122%	0.01006747%	17,297,605,165	2,810,159,896	163,165	2,299,006,203	231,452	112,806	(118,646)	5.3	30,786	(22,386)
2131	City of Drain	0.00591894%	0.00635825%	17,297,605,165	2,810,159,896	63,644	2,299,006,203	146,177	109,488	(36,689)	5.3	12,008	(6,922)
2132	Eugene Water & Electric Board	0.44533405%	0.34552008%	17,297,605,165	2,810,159,896	(14,460,494)	2,299,006,203	7,943,528	33,680,968	25,737,440	5.3	(2,728,395)	4,856,121
2135	McMinnville Water & Light Department	0.04704994%	0.05025634%	17,297,605,165	2,810,159,896	464,525	2,299,006,203	1,155,396	1,057,619	(97,777)	5.3	87,646	(18,448)
2138	City of Hood River	0.05364495%	0.05151536%	17,297,605,165	2,810,159,896	(308,523)	2,299,006,203	1,184,341	1,161,172	(23,169)	5.3	(58,212)	(4,372)
2139	City of Reedsport	0.01270110%	0.01333334%	17,297,605,165	2,810,159,896	91,595	2,299,006,203	306,534	139,072	(167,462)	5.3	17,282	(31,597)
2140	City of Lebanon	0.06358675%	0.05791944%	17,297,605,165	2,810,159,896	(821,049)	2,299,006,203	1,331,572	1,099,959	(231,613)	5.3	(154,915)	(43,701)
2142	City of Sherwood	0.08364685%	0.07880317%	17,297,605,165	2,810,159,896	(701,726)	2,299,006,203	1,811,690	1,728,605	(83,085)	5.3	(132,401)	(15,676)
2143	City of Oakland	0.00171490%	0.00153720%	17,297,605,165	2,810,159,896	(25,744)	2,299,006,203	35,340	42,258	6,918	5.3	4,857	1,305
2145	City of Vale	0.00445468%	0.00436002%	17,297,605,165	2,810,159,896	(13,714)	2,299,006,203	100,237	99,527	(710)	5.3	(2,588)	(134)
2146	City of Prineville	0.02981147%	0.03234448%	17,297,605,165	2,810,159,896	366,968	2,299,006,203	743,602	601,456	(142,146)	5.3	69,239	(26,820)
2147	City of Wheeler	0.00201041%	0.00121740%	17,297,605,165	2,810,159,896	(114,887)	2,299,006,203	27,988	31,218	3,230	5.3	(21,677)	609
2148	City of Klamath Falls	0.09192974%	0.08205440%	17,297,605,165	2,810,159,896	(1,430,684)	2,299,006,203	1,886,436	1,470,072	(416,364)	5.3	(269,940)	(78,559)
2149	City of Canyonville	0.00279807%	0.00298664%	17,297,605,165	2,810,159,896	27,319	2,299,006,203	68,663	45,255	(23,408)	5.3	5,155	(4,417)
2150	City of Bandon	0.02241504%	0.02224657%	17,297,605,165	2,810,159,896	(24,407)	2,299,006,203	511,450	460,530	(50,920)	5.3	(4,605)	(9,608)
2152	City of Coos Bay	0.09626309%	0.09868575%	17,297,605,165	2,810,159,896	350,981	2,299,006,203	2,268,792	1,353,289	(915,503)	5.3	66,223	(172,736)
2154	City of Pendleton	0.10105649%	0.09701032%	17,297,605,165	2,810,159,896	(586,187)	2,299,006,203	2,230,273	1,797,812	(432,461)	5.3	(110,601)	(81,596)
2155	City of Corvallis	0.27326710%	0.28891316%	17,297,605,165	2,810,159,896	2,266,715	2,299,006,203	6,642,131	5,858,289	(783,842)	5.3	427,682	(147,895)
2157	City of Monmouth	0.03580473%	0.03405103%	17,297,605,165	2,810,159,896	(254,067)	2,299,006,203	782,835	842,628	59,793	5.3	(47,937)	11,282
2158	City of Milton-Freewater	0.04597714%	0.04990697%	17,297,605,165	2,810,159,896	569,332	2,299,006,203	1,147,364	1,004,873	(142,491)	5.3	107,421	(26,885)
2159	City of Baker City	0.04514329%	0.04024266%	17,297,605,165	2,810,159,896	(709,976)	2,299,006,203	925,181	839,218	(85,963)	5.3	(133,958)	(16,219)
2160	City of Hermiston	0.07059840%	0.07223655%	17,297,605,165	2,810,159,896	237,326	2,299,006,203	1,660,723	1,640,303	(20,420)	5.3	44,778	(3,853)
2161	City of Pilot Rock	0.00352209%	0.00376511%	17,297,605,165	2,810,159,896	35,208	2,299,006,203	86,560	82,989	(3,571)	5.3	6,643	(674)
2162	City of Clatskanie	0.01397732%	0.01350591%	17,297,605,165	2,810,159,896	(68,296)	2,299,006,203	310,502	112,934	(197,568)	5.3	(12,886)	(37,277)
2163	City of Milwaukie	0.10370708%	0.10387483%	17,297,605,165	2,810,159,896	24,303	2,299,006,203	2,388,089	1,902,734	(485,355)	5.3	4,585	(91,576)
2165	City of Cornelius	0.02510285%	0.02744462%	17,297,605,165	2,810,159,896	339,262	2,299,006,203	630,954	439,336	(191,618)	5.3	64,012	(36,154)
2166	City of Nysa	0.00660003%	0.00718035%	17,297,605,165	2,810,159,896	84,073	2,299,006,203	165,077	129,316	(35,761)	5.3	15,863	(6,747)
2167	City of Athena	0.00144023%	0.00219196%	17,297,605,165	2,810,159,896	108,906	2,299,006,203	50,393	35,842	(14,551)	5.3	20,548	(2,745)
2168	City of Oakridge	0.01645398%	0.01482416%	17,297,605,165	2,810,159,896	(236,119)	2,299,006,203	340,808	312,240	(28,568)	5.3	(44,551)	(5,390)
2170	City of Madras	0.02276083%	0.02128619%	17,297,605,165	2,810,159,896	(213,637)	2,299,006,203	489,371	435,781	(53,590)	5.3	(40,309)	(10,111)
2172	City of Sandy	0.05248442%	0.05000717%	17,297,605,165	2,810,159,896	(349,537)	2,299,006,203	1,151,152	969,595	(181,557)	5.3	(65,950)	(34,256)
2174	City of Mt Angel	0.00630839%	0.00658667%	17,297,605,165	2,810,159,896	40,316	2,299,006,203	151,428	132,656	(18,772)	5.3	7,607	(3,542)
2175	City of Umatilla	0.02075940%	0.01890291%	17,297,605,165	2,810,159,896	(268,958)	2,299,006,203	434,579	337,744	(96,835)	5.3	(50,747)	(18,271)
2176	City of Scappoose	0.02669477%	0.02539468%	17,297,605,165	2,810,159,896	(188,349)	2,299,006,203	583,825	539,398	(44,427)	5.3	(35,538)	(8,382)
2177	City of Condon	0.00231473%	0.00179757%	17,297,605,165	2,810,159,896	(74,923)	2,299,006,203	41,326	105,792	64,466	5.3	(14,136)	12,163
2178	City of Boardman	0.01394056%	0.01439975%	17,297,605,165	2,810,159,896	66,525	2,299,006,203	331,051	314,864	(16,187)	5.3	12,552	(3,054)
2179	City of Estacada	0.01326004%	0.01361494%	17,297,605,165	2,810,159,896	51,415	2,299,006,203	313,008	312,783	(225)	5.3	9,701	(4,120)
2180	City of Enterprise	0.01038992%	0.00900670%	17,297,605,165	2,810,159,896	(200,393)	2,299,006,203	207,065	179,931	(27,134)	5.3	(37,810)	(5,202)
2181	City of Central Point	0.05623697%	0.05604911%	17,297,605,165	2,810,159,896	(27,216)	2,299,006,203	1,288,573	1,142,948	(145,625)	5.3	(5,135)	(27,476)
2182	City of Cascade Locks	0.00851926%	0.00831561%	17,297,605,165	2,810,159,896	(29,504)	2,299,006,203	191,176	180,956	(10,220)	5.3	(5,567)	(1,928)
2183	City of Myrtle Point	0.01046067%	0.01333471%	17,297,605,165	2,810,159,896	416,374	2,299,006,203	306,566	182,725	(123,841)	5.3	78,561	(23,366)
2184	City of Port Orford	0.00621551%	0.00606593%	17,297,605,165	2,810,159,896	(21,670)	2,299,006,203	139,456	128,570	(10,886)	5.3	(4,089)	(2,054)
2185	City of Wood Village	0.00564958%	0.00644550%	17,297,605,165	2,810,159,896	115,308	2,299,006,203	148,182	122,030	(26,152)	5.3	21,756	(4,934)
2186	City of Chiloquin	0.00054059%	0.00045410%	17,297,605,165	2,810,159,896	(12,530)	2,299,006,203	10,440	15,574	5,134	5.3	969	969
2187	City of Philomath	0.01985232%	0.01314443%	17,297,605,165	2,810,159,896	(971,801)	2,299,006,203	302,191	1,481,999	1,179,808	5.3	(183,359)	222,605
2188	City of Talent	0.01383728%	0.01136821%	17,297,605,165	2,810,159,896	(357,706)	2,299,006,203	261,356	237,330	(24,026)	5.3	(67,492)	(4,533)
2189	City of Willamina	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	3,185	3,185	5.3	0	601
2191	City of Huntington	0.00113775%	0.00108735%	17,297,605,165	2,810,159,896	(7,302)	2,299,006,203	24,998	36,945	11,947	5.3	(1,378)	2,254
2192	City of North Plains	0.00841824%	0.00962943%	17,297,605,165	2,810,159,896	175,470	2,299,006,203	221,381	122,319	(99,062)	5.3	33,108	(18,691)
2193	City of Heppner	0.00105875%	0.00144088%	17,297,605,165	2,810,159,896	55,361	2,299,006,203	33,126	6,269	(26,857)	5.3	10,445	(5,067)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2194	City of Cave Junction	0.004989833%	0.005048533%	17,297,605,165	2,810,159,896	8,505	2,299,006,203	116,066	94,405	(21,661)	5.3	1,605	(4,087)
2195	City of Metolius	0.000000000%	0.000000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2196	City of Hubbard	0.006503777%	0.00761616%	17,297,605,165	2,810,159,896	161,157	2,299,006,203	175,096	202,370	27,274	5.3	30,407	5,146
2197	City of Myrtle Creek	0.010480422%	0.00931843%	17,297,605,165	2,810,159,896	(168,342)	2,299,006,203	214,231	180,842	(33,389)	5.3	(31,763)	(6,300)
2198	City of Carlton	0.005223722%	0.00535892%	17,297,605,165	2,810,159,896	19,587	2,299,006,203	123,202	77,603	(45,599)	5.3	3,696	(8,604)
2199	City of Junction City	0.02768557%	0.02516575%	17,297,605,165	2,810,159,896	(365,058)	2,299,006,203	578,562	542,966	(35,596)	5.3	(68,879)	(6,716)
2200	City of Wallowa	0.00157025%	0.00086543%	17,297,605,165	2,810,159,896	(102,110)	2,299,006,203	19,896	25,441	5,545	5.3	(19,266)	1,046
2201	City of Coburg	0.00480466%	0.00636919%	17,297,605,165	2,810,159,896	226,660	2,299,006,203	146,428	94,291	(52,137)	5.3	42,766	(9,837)
2202	City of Dallas	0.05786169%	0.05492677%	17,297,605,165	2,810,159,896	(425,195)	2,299,006,203	1,282,770	1,474,345	211,575	5.3	(80,225)	39,920
2203	City of Rockaway Beach	0.01112959%	0.01014378%	17,297,605,165	2,810,159,896	(142,819)	2,299,006,203	233,206	176,834	(56,372)	5.3	(26,947)	(10,636)
2204	City of Burns	0.00847212%	0.00815224%	17,297,605,165	2,810,159,896	(46,343)	2,299,006,203	187,421	129,503	(57,918)	5.3	(8,744)	(10,928)
2205	City of Elgin	0.00030202%	0.00186525%	17,297,605,165	2,810,159,896	226,472	2,299,006,203	42,882	8,261	(34,621)	5.3	(4,735)	(6,532)
2206	City of Weston	0.00140510%	0.00123186%	17,297,605,165	2,810,159,896	(25,098)	2,299,006,203	28,321	18,904	(9,417)	5.3	(4,735)	(1,777)
2207	City of Mill City	0.00237984%	0.00261389%	17,297,605,165	2,810,159,896	33,908	2,299,006,203	60,093	54,992	(5,101)	5.3	6,398	(962)
2208	City of Fairview	0.02459145%	0.01380285%	17,297,605,165	2,810,159,896	(1,562,992)	2,299,006,203	317,328	287,220	(30,108)	5.3	(294,904)	(5,681)
2209	City of Monroe	0.00096263%	0.00078317%	17,297,605,165	2,810,159,896	(25,999)	2,299,006,203	18,005	9,567	(8,438)	5.3	(4,905)	(1,592)
2210	City of Helix	0.00018965%	0.00025401%	17,297,605,165	2,810,159,896	9,325	2,299,006,203	5,840	3,078	(2,762)	5.3	1,759	(521)
2211	City of Jefferson	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2212	Town of Lakeview	0.00787308%	0.00744066%	17,297,605,165	2,810,159,896	(62,646)	2,299,006,203	171,061	65,071	(105,990)	5.3	(11,820)	(19,998)
2213	City of Stanfield	0.00016926%	0.00069697%	17,297,605,165	2,810,159,896	76,452	2,299,006,203	16,023	10,177	(5,846)	5.3	14,425	(1,103)
2214	City of Yamhill	0.00472298%	0.00444106%	17,297,605,165	2,810,159,896	(40,842)	2,299,006,203	102,100	80,461	(21,639)	5.3	(7,706)	(4,083)
2215	City of Powers	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,100	1,100	5.3	0	208
2216	City of Brookings	0.03108191%	0.02245053%	17,297,605,165	2,810,159,896	(1,250,467)	2,299,006,203	516,139	510,654	(5,485)	5.3	(235,937)	(1,035)
2217	City of Sutherlin	0.02338173%	0.02618228%	17,297,605,165	2,810,159,896	405,728	2,299,006,203	601,932	415,068	(186,864)	5.3	76,552	(35,257)
2218	City of Prairie City	0.00365876%	0.00319524%	17,297,605,165	2,810,159,896	(67,152)	2,299,006,203	73,459	30,274	(43,185)	5.3	(12,670)	(8,148)
2219	City of Sheridan	0.00757019%	0.00811685%	17,297,605,165	2,810,159,896	79,197	2,299,006,203	186,607	140,917	(45,690)	5.3	14,943	(8,621)
2220	City of Garibaldi	0.00484328%	0.00546834%	17,297,605,165	2,810,159,896	90,555	2,299,006,203	125,717	102,338	(23,379)	5.3	17,086	(4,411)
2221	City of Sisters	0.00902462%	0.00815195%	17,297,605,165	2,810,159,896	(126,427)	2,299,006,203	187,414	152,584	(34,830)	5.3	(23,854)	(6,572)
2222	City of Jacksonville	0.00881029%	0.00977434%	17,297,605,165	2,810,159,896	139,666	2,299,006,203	224,713	190,406	(34,307)	5.3	26,352	(6,473)
2223	City of Cannon Beach	0.02359703%	0.02316296%	17,297,605,165	2,810,159,896	(62,886)	2,299,006,203	532,518	490,812	(41,706)	5.3	(11,865)	(7,869)
2224	City of Falls City	0.00167434%	0.00196907%	17,297,605,165	2,810,159,896	42,698	2,299,006,203	45,269	34,445	(10,824)	5.3	8,056	(2,042)
2225	City of Echo	0.00260485%	0.00197755%	17,297,605,165	2,810,159,896	(90,880)	2,299,006,203	45,464	47,371	1,907	5.3	(17,147)	360
2226	City of Hines	0.00480048%	0.00444211%	17,297,605,165	2,810,159,896	(51,918)	2,299,006,203	102,124	62,595	(39,529)	5.3	(9,796)	(7,458)
2227	Town Of Bonanza	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2228	City of Turner	0.00565785%	0.00540288%	17,297,605,165	2,810,159,896	(36,939)	2,299,006,203	124,213	113,472	(10,741)	5.3	(6,970)	(2,027)
2229	City of John Day	0.00654596%	0.00522335%	17,297,605,165	2,810,159,896	(191,613)	2,299,006,203	120,085	72,694	(47,391)	5.3	(36,153)	(8,942)
2231	City of Banks	0.00260251%	0.00314551%	17,297,605,165	2,810,159,896	78,667	2,299,006,203	72,315	49,000	(23,315)	5.3	14,843	(4,399)
2232	City of Joseph	0.00148188%	0.00123198%	17,297,605,165	2,810,159,896	(36,204)	2,299,006,203	28,323	48,463	20,140	5.3	(6,831)	3,800
2233	City of Lafayette	0.00411559%	0.00552755%	17,297,605,165	2,810,159,896	204,557	2,299,006,203	127,079	86,245	(40,834)	5.3	38,596	(7,705)
2234	City of Aumsville	0.01053540%	0.00986320%	17,297,605,165	2,810,159,896	(97,385)	2,299,006,203	226,756	192,647	(34,109)	5.3	(18,375)	(6,436)
2235	City of Amity	0.00201536%	0.00162540%	17,297,605,165	2,810,159,896	(56,495)	2,299,006,203	37,368	18,466	(18,902)	5.3	(10,659)	(3,566)
2236	City of Creswell	0.01055883%	0.00972722%	17,297,605,165	2,810,159,896	(120,479)	2,299,006,203	223,629	186,590	(37,039)	5.3	(22,732)	(6,988)
2237	City of Troutdale	0.02272889%	0.02130676%	17,297,605,165	2,810,159,896	(206,030)	2,299,006,203	489,844	374,554	(115,290)	5.3	(38,874)	(21,753)
2238	City of Warrenton	0.02871178%	0.03270945%	17,297,605,165	2,810,159,896	579,160	2,299,006,203	751,992	631,147	(120,845)	5.3	109,275	(22,801)
2240	City of Wilsonville	0.10089309%	0.08822277%	17,297,605,165	2,810,159,896	(1,835,605)	2,299,006,203	2,028,247	6,332,466	4,304,219	5.3	(346,341)	812,117
2241	City of Bay City	0.00367693%	0.00456343%	17,297,605,165	2,810,159,896	128,431	2,299,006,203	104,914	73,502	(31,412)	5.3	24,322	(5,927)
2242	City of Gaston	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	37,929	37,929	5.3	0	7,156
2243	City Of Brownsville	0.00280539%	0.00228218%	17,297,605,165	2,810,159,896	(75,800)	2,299,006,203	52,467	0	(52,467)	5.3	(14,302)	(9,899)
2244	City of Lakeside	0.00153955%	0.00122278%	17,297,605,165	2,810,159,896	(45,892)	2,299,006,203	28,112	12,179	(15,933)	5.3	(8,659)	(3,006)
2245	City of Dundee	0.00696392%	0.00661252%	17,297,605,165	2,810,159,896	(50,909)	2,299,006,203	152,022	131,513	(20,509)	5.3	(9,605)	(3,870)
2246	City of Merrill	0.00058265%	0.00042699%	17,297,605,165	2,810,159,896	(22,550)	2,299,006,203	9,817	10,324	507	5.3	(4,255)	96
2247	City of Malin	0.00112434%	0.00058853%	17,297,605,165	2,810,159,896	(77,624)	2,299,006,203	13,530	14,522	992	5.3	(14,646)	187
2248	City of Fossil	0.00075724%	0.00090043%	17,297,605,165	2,810,159,896	20,744	2,299,006,203	20,701	0	(20,701)	5.3	3,914	(3,906)
2249	City of Phoenix	0.01005562%	0.01053080%	17,297,605,165	2,810,159,896	68,842	2,299,006,203	242,104	124,341	(117,763)	5.3	12,989	(22,219)
2250	City of Gold Beach	0.00427789%	0.00506012%	17,297,605,165	2,810,159,896	113,325	2,299,006,203	116,332	158,691	42,359	5.3	21,382	7,992
2251	City of Rogue River	0.00851187%	0.00766707%	17,297,605,165	2,810,159,896	(122,390)	2,299,006,203	176,266	161,880	(14,386)	5.3	(23,092)	(2,714)
2252	City of Dayton	0.00324601%	0.00387554%	17,297,605,165	2,810,159,896	91,203	2,299,006,203	89,099	62,956	(26,143)	5.3	17,208	(4,933)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2253	Town of Butte Falls	0.00048560%	0.00079035%	17,297,605,165	2,810,159,896	44,150	2,299,006,203	18,170	11,361	(6,809)	5.3	8,330	(1,285)
2254	City of Shady Cove	0.00124619%	0.00175058%	17,297,605,165	2,810,159,896	73,072	2,299,006,203	40,246	5,565	(34,681)	5.3	13,787	(6,544)
2255	Town of Canyon City	0.00165185%	0.00155089%	17,297,605,165	2,810,159,896	(14,627)	2,299,006,203	35,655	29,927	(5,728)	5.3	(2,760)	(1,081)
2256	City of Jordan Valley	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,849	1,849	5.3	0	349
2257	City of Culver	0.00275190%	0.00254317%	17,297,605,165	2,810,159,896	(30,240)	2,299,006,203	58,468	40,638	(17,830)	5.3	(5,706)	(3,364)
2258	City of Adair Village	0.00238418%	0.00243503%	17,297,605,165	2,810,159,896	7,367	2,299,006,203	55,981	49,417	(6,564)	5.3	1,390	(1,238)
2259	Town Of Hammond	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2260	City of Riddle	0.00361748%	0.00273341%	17,297,605,165	2,810,159,896	(128,079)	2,299,006,203	62,841	60,271	(2,570)	5.3	(24,166)	(485)
2261	City of Waldport	0.00341509%	0.00395706%	17,297,605,165	2,810,159,896	78,518	2,299,006,203	90,973	83,463	(7,510)	5.3	14,815	(1,417)
2262	City of Dufur	0.00155278%	0.00155684%	17,297,605,165	2,810,159,896	588	2,299,006,203	35,792	12,509	(23,283)	5.3	111	(4,393)
2263	City of La Grande	0.02565730%	0.02644324%	17,297,605,165	2,810,159,896	113,863	2,299,006,203	607,932	459,825	(148,107)	5.3	21,484	(27,945)
2264	City of Gervais	0.00412104%	0.00390724%	17,297,605,165	2,810,159,896	(30,973)	2,299,006,203	89,828	87,787	(2,041)	5.3	(5,844)	(385)
2265	City of Westfir	0.00048981%	0.00083028%	17,297,605,165	2,810,159,896	49,326	2,299,006,203	19,088	5,340	(13,748)	5.3	9,307	(2,594)
2266	City of Irrigon	0.00519560%	0.00485950%	17,297,605,165	2,810,159,896	(48,692)	2,299,006,203	111,720	106,999	(4,721)	5.3	(9,187)	(891)
2267	City of Independence	0.03335804%	0.03422785%	17,297,605,165	2,810,159,896	126,013	2,299,006,203	786,900	683,991	(102,909)	5.3	23,776	(19,417)
2268	City of Harrisburg	0.00847946%	0.00821571%	17,297,605,165	2,810,159,896	(38,210)	2,299,006,203	188,880	120,915	(67,965)	5.3	(7,209)	(12,824)
2269	City of Durham	0.00115685%	0.00104022%	17,297,605,165	2,810,159,896	(16,897)	2,299,006,203	23,915	14,161	(9,754)	5.3	(3,188)	(1,840)
2270	City of Lyons	0.00083354%	0.00078561%	17,297,605,165	2,810,159,896	(6,944)	2,299,006,203	18,061	14,322	(3,739)	5.3	(1,310)	(705)
2271	City of Columbia City	0.00635494%	0.00545874%	17,297,605,165	2,810,159,896	(129,837)	2,299,006,203	125,497	93,169	(32,328)	5.3	(24,498)	(6,100)
2272	City of Aurora	0.00097505%	0.00183973%	17,297,605,165	2,810,159,896	125,270	2,299,006,203	42,296	6,821	(35,475)	5.3	23,636	(6,693)
2273	City of Silverton	0.03434057%	0.02729012%	17,297,605,165	2,810,159,896	(1,021,430)	2,299,006,203	627,402	1,187,072	559,670	5.3	(192,723)	105,598
2274	City of Gold Hill	0.00017714%	0.00012418%	17,297,605,165	2,810,159,896	(7,673)	2,299,006,203	2,855	0	(2,855)	5.3	(1,448)	(539)
2275	City of Toledo	0.01439017%	0.01527953%	17,297,605,165	2,810,159,896	128,845	2,299,006,203	351,277	682,732	331,455	5.3	24,310	62,539
2276	City of Newport	0.03157548%	0.02980549%	17,297,605,165	2,810,159,896	(256,426)	2,299,006,203	685,230	524,365	(160,865)	5.3	(48,382)	(30,352)
2277	City Of Rajneeshpuram	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2278	City of Springfield	0.31410428%	0.30590875%	17,297,605,165	2,810,159,896	(1,187,322)	2,299,006,203	7,032,861	5,518,841	(1,514,020)	5.3	(224,023)	(285,664)
2279	City of Keizer	0.06747162%	0.06518312%	17,297,605,165	2,810,159,896	(331,545)	2,299,006,203	1,498,564	1,039,632	(458,932)	5.3	(62,556)	(86,591)
2280	City of Winston	0.01058676%	0.01096979%	17,297,605,165	2,810,159,896	55,491	2,299,006,203	252,196	153,630	(98,566)	5.3	10,470	(18,597)
2281	City of Manzanita	0.00711289%	0.00716462%	17,297,605,165	2,810,159,896	7,495	2,299,006,203	164,715	141,334	(23,381)	5.3	1,414	(4,412)
2282	City of Eagle Point	0.00902758%	0.00926270%	17,297,605,165	2,810,159,896	34,063	2,299,006,203	212,950	162,944	(50,006)	5.3	6,427	(9,435)
2283	City of Maupin	0.00277160%	0.00291181%	17,297,605,165	2,810,159,896	20,313	2,299,006,203	66,943	32,093	(34,850)	5.3	3,833	(6,575)
2284	City of Halsey	0.00191405%	0.00205938%	17,297,605,165	2,810,159,896	21,055	2,299,006,203	47,345	33,240	(14,105)	5.3	3,973	(2,661)
2285	City of Veneta	0.00994808%	0.01008701%	17,297,605,165	2,810,159,896	20,128	2,299,006,203	231,901	196,657	(35,244)	5.3	3,798	(6,650)
2286	City of Millersburg	0.00289770%	0.00376739%	17,297,605,165	2,810,159,896	125,997	2,299,006,203	86,613	56,278	(30,335)	5.3	23,773	(5,724)
2287	City of King City	0.00522193%	0.00462864%	17,297,605,165	2,810,159,896	(85,952)	2,299,006,203	106,413	100,626	(5,787)	5.3	(16,217)	(1,092)
2288	City of Tualatin	0.13499056%	0.11612761%	17,297,605,165	2,810,159,896	(2,732,760)	2,299,006,203	2,669,781	3,360,894	691,113	5.3	(515,615)	130,399
2289	City Of St Paul	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2290	City of Molalla	0.01439485%	0.01783089%	17,297,605,165	2,810,159,896	497,794	2,299,006,203	409,933	471,180	61,247	5.3	93,923	11,556
2291	City of Florence	0.02788294%	0.02742937%	17,297,605,165	2,810,159,896	(65,711)	2,299,006,203	630,603	438,415	(192,188)	5.3	(12,398)	(36,262)
2292	City of North Bend	0.04863568%	0.04643302%	17,297,605,165	2,810,159,896	(319,109)	2,299,006,203	1,067,498	911,212	(156,286)	5.3	(60,209)	(29,488)
2293	City of Lowell	0.00292572%	0.00202784%	17,297,605,165	2,810,159,896	(130,080)	2,299,006,203	46,620	48,990	2,370	5.3	(24,543)	447
2294	City of Depoe Bay	0.00560985%	0.00662758%	17,297,605,165	2,810,159,896	147,444	2,299,006,203	152,368	124,235	(28,133)	5.3	27,820	(5,308)
2295	City of Tigard	0.07502455%	0.06787309%	17,297,605,165	2,810,159,896	(1,036,064)	2,299,006,203	1,560,407	1,268,467	(291,940)	5.3	(195,484)	(55,083)
2296	City of Happy Valley	0.04819957%	0.04005746%	17,297,605,165	2,810,159,896	(1,179,583)	2,299,006,203	920,923	2,820,555	1,899,632	5.3	(222,563)	358,421
2297	City of Rainier	0.00929976%	0.01007324%	17,297,605,165	2,810,159,896	112,058	2,299,006,203	231,584	121,934	(109,650)	5.3	21,143	(20,689)
2298	City of Lincoln City	0.06996703%	0.07429672%	17,297,605,165	2,810,159,896	627,261	2,299,006,203	1,708,086	1,918,688	210,602	5.3	118,351	39,736
2299	City of Dunes City	0.00033416%	0.00035170%	17,297,605,165	2,810,159,896	2,541	2,299,006,203	8,086	49,701	41,615	5.3	479	7,852
2300	City of Yachats	0.00374836%	0.00509913%	17,297,605,165	2,810,159,896	195,692	2,299,006,203	117,229	71,324	(45,905)	5.3	36,923	(8,661)
2301	City of Moro	0.00058578%	0.00074330%	17,297,605,165	2,810,159,896	22,820	2,299,006,203	17,089	6,952	(10,137)	5.3	4,306	(1,913)
2302	City of Mt. Vernon	0.00110119%	0.00145122%	17,297,605,165	2,810,159,896	50,710	2,299,006,203	33,364	23,033	(10,331)	5.3	9,568	(1,949)
2303	City of Woodburn	0.09124040%	0.07780601%	17,297,605,165	2,810,159,896	(1,946,300)	2,299,006,203	1,788,765	5,140,189	3,351,424	5.3	(367,226)	632,344
2304	City of Gladstone	0.04139676%	0.03627490%	17,297,605,165	2,810,159,896	(742,027)	2,299,006,203	833,962	759,764	(74,198)	5.3	(140,005)	(14,000)
2305	City of Elkton	0.00043884%	0.00039523%	17,297,605,165	2,810,159,896	(6,318)	2,299,006,203	9,086	10,863	1,777	5.3	(1,192)	335
2306	City of Imbler	0.00013189%	0.00021105%	17,297,605,165	2,810,159,896	11,468	2,299,006,203	4,852	1,721	(3,131)	5.3	2,164	(591)
2307	City of Yoncalla	0.00201663%	0.00135823%	17,297,605,165	2,810,159,896	(95,385)	2,299,006,203	31,226	38,314	7,088	5.3	(17,997)	1,337
2308	City of North Powder	0.00080998%	0.00060422%	17,297,605,165	2,810,159,896	(29,810)	2,299,006,203	13,891	5,868	(8,023)	5.3	(5,625)	(1,514)
2309	City of Gearhart	0.00605626%	0.00450603%	17,297,605,165	2,810,159,896	(224,589)	2,299,006,203	103,594	117,008	13,414	5.3	(42,375)	2,531

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2501	Port of The Dalles	0.00166375%	0.00127090%	17,297,605,165	2,810,159,896	(56,914)	2,299,006,203	29,218	15,435	(13,783)	5.3	(10,738)	(2,601)
2507	Port of Astoria	0.00902696%	0.00939507%	17,297,605,165	2,810,159,896	53,329	2,299,006,203	215,993	204,110	(11,883)	5.3	10,062	(2,242)
2508	Multnomah Drainage	0.02044804%	0.01929176%	17,297,605,165	2,810,159,896	(167,516)	2,299,006,203	443,519	456,826	13,307	5.3	(31,607)	2,511
2510	Horsefly Irrigation District	0.00028910%	0.00109056%	17,297,605,165	2,810,159,896	116,111	2,299,006,203	25,072	27,306	2,234	5.3	21,908	422
2511	Grants Pass Irrigation District	0.00590571%	0.00425388%	17,297,605,165	2,810,159,896	(239,308)	2,299,006,203	97,797	105,600	7,803	5.3	(45,152)	1,472
2512	Port of Portland	0.65675392%	0.53989432%	17,297,605,165	2,810,159,896	(16,929,971)	2,299,006,203	12,412,204	44,627,752	32,215,548	5.3	(3,194,334)	6,078,405
2513	Port of Coos Bay	0.02228429%	0.02066714%	17,297,605,165	2,810,159,896	(234,283)	2,299,006,203	475,139	336,672	(138,467)	5.3	(44,204)	(26,126)
2515	Klamath County Fire District 1	0.09948634%	0.09685896%	17,297,605,165	2,810,159,896	(380,641)	2,299,006,203	2,226,793	1,590,095	(636,698)	5.3	(71,819)	(120,132)
2518	Clackamas County Housing Authority	0.02242230%	0.02384254%	17,297,605,165	2,810,159,896	205,757	2,299,006,203	548,141	607,263	59,122	5.3	38,822	11,155
2519	Home Forward	0.14322567%	0.14600027%	17,297,605,165	2,810,159,896	401,969	2,299,006,203	3,356,555	2,758,006	(598,549)	5.3	75,843	(112,934)
2521	League of Oregon Cities	0.02539118%	0.02362508%	17,297,605,165	2,810,159,896	(255,862)	2,299,006,203	543,142	408,137	(135,005)	5.3	(48,276)	(25,473)
2522	Lane Council of Governments	0.12499561%	0.12622398%	17,297,605,165	2,810,159,896	177,960	2,299,006,203	2,901,897	1,653,264	(1,248,633)	5.3	33,577	(235,591)
2526	Clatskanie PUD	0.04192586%	0.02683160%	17,297,605,165	2,810,159,896	(2,186,773)	2,299,006,203	616,860	2,740,005	2,123,145	5.3	(412,599)	400,593
2527	Deschutes Valley Water District	0.01515091%	0.01364964%	17,297,605,165	2,810,159,896	(217,496)	2,299,006,203	313,866	699,716	385,910	5.3	(41,037)	72,813
2528	Columbia River Fire & Rescue	0.05098787%	0.04690340%	17,297,605,165	2,810,159,896	(591,735)	2,299,006,203	1,078,312	841,739	(236,573)	5.3	(111,648)	(44,636)
2529	East Fork Irrigation District	0.00091476%	0.00180490%	17,297,605,165	2,810,159,896	128,959	2,299,006,203	41,495	25,846	(15,649)	5.3	24,332	(2,953)
2530	River Road Water District	0.00323775%	0.00276066%	17,297,605,165	2,810,159,896	(69,119)	2,299,006,203	63,468	0	(63,468)	5.3	(13,041)	(11,975)
2531	Oregon School Boards Association	0.03459219%	0.03906669%	17,297,605,165	2,810,159,896	648,241	2,299,006,203	898,146	807,342	(90,804)	5.3	122,310	(17,133)
2533	Owyhee Irrigation District	0.01439042%	0.01490979%	17,297,605,165	2,810,159,896	75,244	2,299,006,203	342,777	340,389	(2,388)	5.3	14,197	(451)
2535	Athens Cemetery Maintenance District 1	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2536	Valley View Cemetery	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	122	122	5.3	0	23
2538	Clackamas Vector Control	0.00345138%	0.00316387%	17,297,605,165	2,810,159,896	(41,653)	2,299,006,203	72,738	47,456	(25,282)	5.3	(7,859)	(4,770)
2540	West Extension Irrigation District	0.00311628%	0.00286429%	17,297,605,165	2,810,159,896	(36,507)	2,299,006,203	65,850	55,217	(10,633)	5.3	(6,888)	(2,006)
2541	Jackson County Vector Control District	0.00194198%	0.00228745%	17,297,605,165	2,810,159,896	50,505	2,299,006,203	52,589	41,967	(10,622)	5.3	9,443	(2,004)
2542	Rainbow Water District	0.00647465%	0.00656581%	17,297,605,165	2,810,159,896	13,206	2,299,006,203	150,948	141,735	(9,213)	5.3	2,492	(1,738)
2545	Council of Governments	0.07183965%	0.07565885%	17,297,605,165	2,810,159,896	553,304	2,299,006,203	1,739,402	1,509,522	(229,880)	5.3	104,397	(43,374)
2547	Metzger Water District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2549	Rogue River Fire District	0.01098828%	0.01213386%	17,297,605,165	2,810,159,896	165,966	2,299,006,203	278,958	236,444	(42,514)	5.3	31,314	(8,022)
2550	Nyssa Road Assessment District 2	0.00193371%	0.00210098%	17,297,605,165	2,810,159,896	24,233	2,299,006,203	48,302	42,135	(6,167)	5.3	4,572	(1,164)
2551	Sandy Fire Department	0.01356959%	0.01568210%	17,297,605,165	2,810,159,896	306,049	2,299,006,203	360,532	338,997	(21,535)	5.3	57,745	(4,063)
2552	Winston-Dillard Fire District	0.01142388%	0.00951771%	17,297,605,165	2,810,159,896	(276,155)	2,299,006,203	218,813	252,183	33,370	5.3	(52,105)	6,296
2553	Tangent Rural Fire Protection District	0.00226385%	0.00215763%	17,297,605,165	2,810,159,896	(15,389)	2,299,006,203	49,604	67,402	17,798	5.3	(2,904)	3,358
2555	Monroe Fire Department	0.00104551%	0.00096095%	17,297,605,165	2,810,159,896	(12,251)	2,299,006,203	22,092	29,544	7,452	5.3	(2,312)	1,406
2556	Jackson County Fire District 5	0.04830677%	0.04510013%	17,297,605,165	2,810,159,896	(464,560)	2,299,006,203	1,036,855	774,917	(261,938)	5.3	(87,653)	(49,422)
2557	Estacada Fire Department	0.01380205%	0.01088048%	17,297,605,165	2,810,159,896	(423,261)	2,299,006,203	250,143	91,540	(158,603)	5.3	(79,861)	(29,925)
2559	Keizer Fire Department	0.03794245%	0.03450370%	17,297,605,165	2,810,159,896	(498,187)	2,299,006,203	793,242	656,049	(137,193)	5.3	(93,998)	(25,885)
2561	Jefferson Rural Fire Protection District	0.00346774%	0.00442804%	17,297,605,165	2,810,159,896	139,123	2,299,006,203	101,801	52,361	(49,440)	5.3	26,250	(9,328)
2562	WyEast Fire District	0.00054344%	0.00049946%	17,297,605,165	2,810,159,896	(6,371)	2,299,006,203	11,483	35,356	23,873	5.3	(1,202)	4,504
2563	Central Oregon Irrigation District	0.02015709%	0.01747973%	17,297,605,165	2,810,159,896	(387,881)	2,299,006,203	401,860	449,618	47,758	5.3	(73,185)	9,011
2564	Illinois Valley Fire District	0.00423344%	0.00623961%	17,297,605,165	2,810,159,896	290,643	2,299,006,203	143,449	79,095	(64,354)	5.3	54,838	(12,142)
2567	Charleston Rural Fire Protection District	0.00038755%	0.00131184%	17,297,605,165	2,810,159,896	133,906	2,299,006,203	30,159	11,956	(18,203)	5.3	25,265	(3,435)
2568	Mollala Rural Fire Protection District 73	0.01628331%	0.01756247%	17,297,605,165	2,810,159,896	185,318	2,299,006,203	403,762	460,580	56,818	5.3	34,966	10,720
2569	Central Oregon Intergovernmental Council	0.02117789%	0.02487271%	17,297,605,165	2,810,159,896	535,284	2,299,006,203	571,825	346,419	(225,406)	5.3	100,997	(42,529)
2570	Port of St Helens	0.00238058%	0.00399606%	17,297,605,165	2,810,159,896	234,042	2,299,006,203	91,870	89,858	(2,012)	5.3	44,159	(380)
2571	Crystal Springs Water District	0.00482259%	0.00513936%	17,297,605,165	2,810,159,896	45,892	2,299,006,203	118,154	113,060	(5,094)	5.3	8,659	(961)
2572	Local Government Personnel Institute	0.00267086%	0.00000000%	17,297,605,165	2,810,159,896	(386,939)	2,299,006,203	0	0	0	5.3	(73,007)	0
2575	Jefferson County Rural Fire Protection District 1	0.00439664%	0.00344288%	17,297,605,165	2,810,159,896	(138,176)	2,299,006,203	79,152	68,131	(11,021)	5.3	(26,071)	(2,079)
2576	Depoe Bay Rural Fire Protection District	0.01260214%	0.01069165%	17,297,605,165	2,810,159,896	(276,781)	2,299,006,203	245,802	247,260	1,458	5.3	(52,223)	275
2579	La Pine Rural Fire Protection District	0.02757285%	0.02601880%	17,297,605,165	2,810,159,896	(225,142)	2,299,006,203	598,174	544,311	(53,863)	5.3	(42,480)	(10,163)
2580	Marion County Fire District 1	0.05857646%	0.05811772%	17,297,605,165	2,810,159,896	(66,460)	2,299,006,203	1,336,130	1,440,958	104,828	5.3	(12,540)	19,779
2581	Port of Umatilla	0.00302644%	0.00209437%	17,297,605,165	2,810,159,896	(135,034)	2,299,006,203	48,150	41,635	(6,515)	5.3	(25,478)	(1,229)
2582	Talent Irrigation District	0.00775494%	0.00686317%	17,297,605,165	2,810,159,896	(129,195)	2,299,006,203	157,785	173,989	16,204	5.3	(24,376)	3,057
2585	Rogue River Valley Irrigation District	0.00375347%	0.00352459%	17,297,605,165	2,810,159,896	(33,159)	2,299,006,203	81,031	125,905	44,874	5.3	(6,256)	8,467
2587	Tualatin Valley Irrigation District	0.00325523%	0.00283345%	17,297,605,165	2,810,159,896	(61,105)	2,299,006,203	65,141	55,454	(9,687)	5.3	(11,529)	(1,828)
2588	Clatskanie Rural Fire Protection District	0.01300859%	0.01426541%	17,297,605,165	2,810,159,896	(182,081)	2,299,006,203	327,963	287,524	(40,439)	5.3	34,355	(7,630)
2589	West Slope Water District	0.00628503%	0.00609166%	17,297,605,165	2,810,159,896	(28,014)	2,299,006,203	140,408	125,378	(14,670)	5.3	(5,286)	(2,768)
2590	Redmond Fire & Rescue	0.05571437%	0.05259266%	17,297,605,165	2,810,159,896	(452,256)	2,299,006,203	1,209,109	1,194,394	(14,715)	5.3	(85,331)	(2,776)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions*	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2592	Medford Irrigation District	0.00328318%	0.00408251%	17,297,605,165	2,810,159,896	115,803	2,299,006,203	93,857	69,159	(24,698)	5.3	21,850	(4,660)
2594	Metro	0.63238477%	0.63949089%	17,297,605,165	2,810,159,896	1,029,495	2,299,006,203	14,701,935	10,960,948	(3,740,987)	5.3	194,244	(705,847)
2595	Canby Fire District	0.02883821%	0.02234842%	17,297,605,165	2,810,159,896	(940,205)	2,299,006,203	513,792	536,765	22,973	5.3	(177,397)	4,335
2596	Bend Parks & Recreation	0.05731050%	0.05179907%	17,297,605,165	2,810,159,896	(798,465)	2,299,006,203	1,190,864	3,137,804	1,946,940	5.3	(150,654)	367,347
2597	Mapleton Water District	0.00033814%	0.00022369%	17,297,605,165	2,810,159,896	(16,581)	2,299,006,203	5,143	12,442	7,299	5.3	(3,128)	1,377
2598	Marion County Housing Authority	0.00018091%	0.00193865%	17,297,605,165	2,810,159,896	254,651	2,299,006,203	44,570	0	(44,570)	5.3	48,047	(8,409)
2599	South Suburban Sanitary District	0.00803034%	0.00878231%	17,297,605,165	2,810,159,896	108,941	2,299,006,203	201,906	172,208	(29,698)	5.3	20,555	(5,603)
2600	Winston-Dillard Water District	0.00493545%	0.00375688%	17,297,605,165	2,810,159,896	(170,744)	2,299,006,203	86,371	88,135	1,764	5.3	(32,216)	333
2601	Baker Valley Irrigation District	0.00004865%	0.00000000%	17,297,605,165	2,810,159,896	(7,048)	2,299,006,203	0	0	0	5.3	(1,330)	0
2602	Aumsville Rural Fire Protection District	0.00157196%	0.00267671%	17,297,605,165	2,810,159,896	160,049	2,299,006,203	61,538	29,106	(32,432)	5.3	30,198	(6,119)
2603	Corbett Water District	0.00308659%	0.00249468%	17,297,605,165	2,810,159,896	(85,753)	2,299,006,203	57,353	31,251	(26,102)	5.3	(16,180)	(4,925)
2604	Netarts-Oceanside Sanitary District	0.00293393%	0.00351660%	17,297,605,165	2,810,159,896	84,414	2,299,006,203	80,847	54,223	(26,624)	5.3	15,927	(5,023)
2605	Scio Fire District	0.00003450%	0.00064961%	17,297,605,165	2,810,159,896	89,113	2,299,006,203	14,935	0	(14,935)	5.3	16,814	(2,818)
2606	West Valley Housing Authority	0.00761180%	0.00804061%	17,297,605,165	2,810,159,896	62,124	2,299,006,203	184,854	156,438	(28,416)	5.3	11,722	(5,362)
2607	Hoodland Fire District 74	0.01563673%	0.01361046%	17,297,605,165	2,810,159,896	(293,554)	2,299,006,203	312,905	315,886	2,981	5.3	(55,388)	562
2608	Gaston Rural Fire Protection District	0.00105279%	0.00095192%	17,297,605,165	2,810,159,896	(14,614)	2,299,006,203	21,885	22,310	425	5.3	(2,757)	80
2610	Turner Fire District	0.00437994%	0.00481832%	17,297,605,165	2,810,159,896	63,510	2,299,006,203	110,773	56,337	(54,436)	5.3	11,983	(10,271)
2612	Community Services Consortium	0.04139332%	0.04134343%	17,297,605,165	2,810,159,896	(7,228)	2,299,006,203	950,488	800,912	(149,576)	5.3	(1,364)	(28,222)
2613	Polk Soil & Water Conservation District	0.00133918%	0.00113562%	17,297,605,165	2,810,159,896	(29,490)	2,299,006,203	26,108	27,692	1,584	5.3	(5,564)	299
2614	Mountain Valley Mental Health Program	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2615	Humanities Council	0.00046837%	0.00043312%	17,297,605,165	2,810,159,896	(5,107)	2,299,006,203	9,957	0	(9,957)	5.3	(964)	(1,879)
2616	Alcohol Safety Action Program	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2617	Clean Water Services	0.22556949%	0.23199419%	17,297,605,165	2,810,159,896	930,775	2,299,006,203	5,333,561	6,269,950	936,389	5.3	175,618	176,677
2618	Estacada Cemetery District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	60	60	5.3	0	11
2619	Comprehensive Options For Drug Abusers	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2620	Jackson County Fire District 4	0.00825734%	0.00635525%	17,297,605,165	2,810,159,896	(275,564)	2,299,006,203	146,108	117,444	(28,664)	5.3	(51,993)	(5,408)
2623	Evans Valley Fire District 6	0.00010356%	0.00079700%	17,297,605,165	2,810,159,896	100,462	2,299,006,203	18,323	3,317	(15,006)	5.3	18,955	(2,831)
2624	Klamath Vector Control	0.00086836%	0.00104743%	17,297,605,165	2,810,159,896	25,943	2,299,006,203	24,080	19,796	(4,284)	5.3	4,895	(808)
2625	Port of Newport	0.00394283%	0.00720218%	17,297,605,165	2,810,159,896	472,196	2,299,006,203	165,579	88,633	(76,946)	5.3	89,094	(14,518)
2626	Tillamook Peoples Utility District	0.08889679%	0.08880827%	17,297,605,165	2,810,159,896	(12,824)	2,299,006,203	2,041,708	1,706,812	(334,896)	5.3	(2,420)	(63,188)
2628	McKenzie Fire And Rescue	0.00646237%	0.00597100%	17,297,605,165	2,810,159,896	(71,187)	2,299,006,203	137,274	96,334	(40,940)	5.3	(13,432)	(7,725)
2629	Metropolitan Wastewater Management Commission	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2630	Sheridan Fire District	0.00367871%	0.00297072%	17,297,605,165	2,810,159,896	(102,570)	2,299,006,203	68,297	160,135	91,838	5.3	(19,353)	17,328
2631	Arch Cape Water-Sanitary District	0.00116284%	0.00112668%	17,297,605,165	2,810,159,896	(5,239)	2,299,006,203	25,902	20,800	(5,102)	5.3	(988)	(963)
2632	Umpqua Regional Council of Governments	0.00086572%	0.00077283%	17,297,605,165	2,810,159,896	(13,458)	2,299,006,203	17,767	0	(17,767)	5.3	(2,539)	(3,352)
2633	Port of Cascade Locks	0.00414018%	0.00579124%	17,297,605,165	2,810,159,896	239,196	2,299,006,203	133,141	56,623	(76,518)	5.3	45,131	(14,437)
2637	Northeast Oregon Housing Authority	0.00800869%	0.00811899%	17,297,605,165	2,810,159,896	14,951	2,299,006,203	186,493	87,069	(99,424)	5.3	2,821	(18,759)
2638	North Douglas County Fire and EMS	0.00351138%	0.00560197%	17,297,605,165	2,810,159,896	302,873	2,299,006,203	128,790	86,945	(41,845)	5.3	57,146	(7,895)
2641	Suburban East Salem Water District	0.00290742%	0.00369598%	17,297,605,165	2,810,159,896	114,242	2,299,006,203	84,971	70,757	(14,214)	5.3	21,555	(2,682)
2642	Dexter Rural Fire Protection District	0.00059459%	0.00110223%	17,297,605,165	2,810,159,896	73,544	2,299,006,203	25,340	23,122	(2,218)	5.3	13,876	(418)
2643	Sweet Home Cemetery	0.00069363%	0.00068264%	17,297,605,165	2,810,159,896	(1,592)	2,299,006,203	15,694	19,495	3,801	5.3	(300)	717
2644	Lakeside Water District	0.00099728%	0.00083227%	17,297,605,165	2,810,159,896	(23,906)	2,299,006,203	19,134	28,554	9,420	5.3	(4,511)	1,777
2645	Chiloquin Agency Lake Rural Fire Protection District	0.00078427%	0.00194682%	17,297,605,165	2,810,159,896	168,424	2,299,006,203	44,758	32,701	(12,057)	5.3	31,778	(2,275)
2646	Keno Rural Fire Protection District	0.00520814%	0.00464773%	17,297,605,165	2,810,159,896	(81,190)	2,299,006,203	106,852	91	(106,761)	5.3	(15,319)	(20,144)
2647	Crooked River Ranch Rural Fire Protection District	0.00571166%	0.00490389%	17,297,605,165	2,810,159,896	(117,025)	2,299,006,203	112,741	89,446	(23,295)	5.3	(22,080)	(4,395)
2648	Black Butte Ranch Rural Fire Protection District	0.01042651%	0.00820265%	17,297,605,165	2,810,159,896	(322,181)	2,299,006,203	188,579	354,205	165,626	5.3	(60,789)	31,250
2649	Colton Fire Department	0.00036910%	0.00031226%	17,297,605,165	2,810,159,896	(8,235)	2,299,006,203	7,179	17,666	10,487	5.3	(1,554)	1,979
2651	Imbler Rural Fire Protection District	0.00025821%	0.00027762%	17,297,605,165	2,810,159,896	2,811	2,299,006,203	6,383	5,330	(1,053)	5.3	530	(199)
2652	The Oregon Consortium	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2653	Umatilla Fire Department	0.00133620%	0.00254513%	17,297,605,165	2,810,159,896	175,143	2,299,006,203	58,513	30,230	(28,283)	5.3	33,046	(5,336)
2654	Spring Valley Rural Fire Protection District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2655	North Bay Rural Fire Protection District	0.00066768%	0.00054193%	17,297,605,165	2,810,159,896	(18,219)	2,299,006,203	12,459	0	(12,459)	5.3	(3,438)	(2,351)
2657	Mid-Willamette Valley Senior Service Agency	0.13317554%	0.13518611%	17,297,605,165	2,810,159,896	291,280	2,299,006,203	3,107,937	2,424,446	(683,491)	5.3	54,958	(128,961)
2658	Salem Metropolitan Communication Agency	0.00270176%	0.00262166%	17,297,605,165	2,810,159,896	(11,604)	2,299,006,203	60,272	539	(59,733)	5.3	(2,189)	(11,270)
2659	Silverton Fire District	0.00511795%	0.00364506%	17,297,605,165	2,810,159,896	(213,385)	2,299,006,203	83,800	113,507	29,707	5.3	(40,261)	5,605
2660	Tualatin Valley Fire & Rescue	0.75884994%	0.70612510%	17,297,605,165	2,810,159,896	(7,638,483)	2,299,006,203	16,233,860	14,807,148	(1,426,712)	5.3	(1,441,223)	(269,191)
2661	Lincoln County 911	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2662	East Central Oregon Association of Counties	0.00065272%	0.00057461%	17,297,605,165	2,810,159,896	(11,316)	2,299,006,203	13,210	0	(13,210)	5.3	(2,135)	(2,492)
2663	Metropolitan Area Communications Commission	0.00704525%	0.00822540%	17,297,605,165	2,810,159,896	170,974	2,299,006,203	189,102	129,782	(59,320)	5.3	32,259	(11,192)
2664	Applegate Valley Rural Fire Protection District 9	0.00782772%	0.00819087%	17,297,605,165	2,810,159,896	52,611	2,299,006,203	188,309	93,336	(94,973)	5.3	9,927	(17,919)
2665	N NE Community Mental Health Center	0.00181584%	0.00160951%	17,297,605,165	2,810,159,896	(29,892)	2,299,006,203	37,003	0	(37,003)	5.3	(5,640)	(6,982)
2666	Central City Concern	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2667	Mental Health Services West Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2668	Southeast Mental Health Network Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2669	Roseburg Urban Sanitary Authority	0.00874647%	0.00813259%	17,297,605,165	2,810,159,896	(88,936)	2,299,006,203	186,969	178,975	(7,994)	5.3	(16,780)	(1,508)
2670	Mt Hood Community Mental Health Ctr	0.00242810%	0.00209336%	17,297,605,165	2,810,159,896	(48,495)	2,299,006,203	48,126	0	(48,126)	5.3	(9,150)	(9,080)
2671	Columbia 911 Communications District	0.01278445%	0.01354651%	17,297,605,165	2,810,159,896	110,403	2,299,006,203	311,435	270,824	(40,611)	5.3	20,831	(7,662)
2672	Rockwood Water PUD	0.01585304%	0.01655181%	17,297,605,165	2,810,159,896	101,234	2,299,006,203	380,527	345,299	(35,228)	5.3	19,101	(6,647)
2673	Port Orford Library	0.00038216%	0.00070569%	17,297,605,165	2,810,159,896	46,871	2,299,006,203	16,224	8,755	(7,469)	5.3	8,844	(1,409)
2674	Nestucca Rural Fire District	0.00312472%	0.00370159%	17,297,605,165	2,810,159,896	83,574	2,299,006,203	85,100	78,444	(6,656)	5.3	15,769	(1,256)
2675	Salmon Harbor-Douglas County	0.00278605%	0.00316367%	17,297,605,165	2,810,159,896	54,708	2,299,006,203	72,733	72,049	(684)	5.3	10,322	(129)
2676	Woodburn Fire District	0.01997449%	0.01755765%	17,297,605,165	2,810,159,896	(350,137)	2,299,006,203	403,651	543,322	139,671	5.3	(66,064)	26,353
2677	Portland Private Industry Council Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2678	Central Oregon Regional Housing Authority	0.00651963%	0.00602540%	17,297,605,165	2,810,159,896	(71,602)	2,299,006,203	138,524	144,065	5,541	5.3	(13,510)	1,045
2679	Columbia River Public Utility District	0.04651703%	0.03580899%	17,297,605,165	2,810,159,896	(1,551,321)	2,299,006,203	823,251	2,619,102	1,795,851	5.3	(292,702)	338,840
2681	Cloverdale Rural Fire Protection District	0.00201040%	0.00181961%	17,297,605,165	2,810,159,896	(27,641)	2,299,006,203	41,833	40,147	(1,686)	5.3	(5,215)	(318)
2684	Parkdale Fire District	0.00176997%	0.00162537%	17,297,605,165	2,810,159,896	(20,948)	2,299,006,203	37,367	37,518	151	5.3	(3,952)	28
2685	Oregon Community College Association	0.00185906%	0.00218058%	17,297,605,165	2,810,159,896	46,580	2,299,006,203	50,132	63,107	12,975	5.3	8,789	2,448
2686	Weston Cemetery	0.00012685%	0.00012219%	17,297,605,165	2,810,159,896	(675)	2,299,006,203	2,809	79	(2,730)	5.3	(127)	(515)
2687	Columbia Drainage Vector Control District	0.00169382%	0.00227583%	17,297,605,165	2,810,159,896	84,319	2,299,006,203	52,321	61,804	9,483	5.3	15,909	1,789
2688	Polk County Fire District 1	0.01299427%	0.01307248%	17,297,605,165	2,810,159,896	11,331	2,299,006,203	300,537	304,885	4,348	5.3	2,138	820
2689	Redmond Area Park & Recreation District	0.00332566%	0.00396952%	17,297,605,165	2,810,159,896	93,278	2,299,006,203	91,260	95,161	3,901	5.3	17,600	736
2692	Siuslaw Public Library	0.00407899%	0.00347224%	17,297,605,165	2,810,159,896	(87,902)	2,299,006,203	79,827	72,110	(7,717)	5.3	(16,585)	(1,456)
2693	City-County Insurance Services	0.03100090%	0.03097792%	17,297,605,165	2,810,159,896	(3,330)	2,299,006,203	712,184	923,023	210,839	5.3	(628)	39,781
2694	Philomath Fire Department	0.00629625%	0.00654225%	17,297,605,165	2,810,159,896	35,639	2,299,006,203	150,407	106,961	(43,446)	5.3	6,724	(8,197)
2695	Washington County Consolidated Communications Agency	0.07473440%	0.07507900%	17,297,605,165	2,810,159,896	49,924	2,299,006,203	1,726,071	1,489,875	(236,196)	5.3	9,420	(44,565)
2696	Stayton Fire District	0.00591506%	0.00592119%	17,297,605,165	2,810,159,896	888	2,299,006,203	136,129	124,949	(11,180)	5.3	168	(2,109)
2697	Oregon Museum Park	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2698	Halsey Shedd Rural Fire Protection District	0.00208563%	0.00207743%	17,297,605,165	2,810,159,896	(1,187)	2,299,006,203	47,760	19,806	(27,954)	5.3	(224)	(5,274)
2699	Chetco Library Board	0.00257072%	0.00219481%	17,297,605,165	2,810,159,896	(54,459)	2,299,006,203	50,459	73,386	22,927	5.3	(10,275)	4,326
2700	Lowell Rural Fire Protection District	0.00139518%	0.00124906%	17,297,605,165	2,810,159,896	(21,169)	2,299,006,203	28,716	30,429	1,713	5.3	(3,994)	323
2701	Sisters-Camp Sherman Rural Fire Protection District	0.02242263%	0.01465164%	17,297,605,165	2,810,159,896	(1,125,818)	2,299,006,203	336,842	1,805,636	1,468,794	5.3	(212,418)	277,131
2702	Banks Fire District 13	0.00256578%	0.00352602%	17,297,605,165	2,810,159,896	139,115	2,299,006,203	81,063	71,566	(9,497)	5.3	26,248	(1,792)
2703	Westport Sewer District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2704	Clatsop County 4-H District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2705	Lebanon Fire District	0.04130791%	0.04496798%	17,297,605,165	2,810,159,896	530,250	2,299,006,203	1,033,817	894,424	(139,393)	5.3	100,047	(26,301)
2707	Clatskanie Library	0.00112491%	0.00083404%	17,297,605,165	2,810,159,896	(42,140)	2,299,006,203	19,175	20,440	1,265	5.3	(7,951)	239
2708	Milton-Freewater Cemetery District 3	0.00014748%	0.00005173%	17,297,605,165	2,810,159,896	(13,872)	2,299,006,203	1,189	0	(1,189)	5.3	(2,617)	(224)
2709	Scappoose Public Library	0.00059954%	0.00112867%	17,297,605,165	2,810,159,896	76,658	2,299,006,203	25,948	10,917	(15,031)	5.3	14,464	(2,836)
2710	Klamath County Emergency Communications District	0.00684632%	0.00802264%	17,297,605,165	2,810,159,896	170,418	2,299,006,203	184,441	177,713	(6,728)	5.3	32,154	(1,269)
2712	Jefferson County EMS	0.00614434%	0.00678498%	17,297,605,165	2,810,159,896	92,812	2,299,006,203	155,987	121,952	(34,035)	5.3	17,512	(6,422)
2713	Port of Tillamook Bay	0.00796780%	0.00801426%	17,297,605,165	2,810,159,896	6,731	2,299,006,203	184,248	117,989	(66,259)	5.3	1,270	(12,502)
2714	Winchester Bay Sanitary District	0.00090850%	0.00100349%	17,297,605,165	2,810,159,896	13,762	2,299,006,203	23,070	25,671	2,601	5.3	2,597	491
2715	Jackson County Fire District 3	0.07749173%	0.07236817%	17,297,605,165	2,810,159,896	(742,272)	2,299,006,203	1,663,749	1,372,350	(291,399)	5.3	(140,051)	(54,981)
2716	Neskowin Water District	0.00221031%	0.00214582%	17,297,605,165	2,810,159,896	(9,342)	2,299,006,203	49,333	40,186	(9,147)	5.3	(1,763)	(1,726)
2717	Ice Fountain Water District	0.00213249%	0.00206279%	17,297,605,165	2,810,159,896	(10,098)	2,299,006,203	47,424	68,050	20,626	5.3	(1,905)	3,892
2718	Curry Library	0.00092830%	0.00062944%	17,297,605,165	2,810,159,896	(43,298)	2,299,006,203	14,471	7,369	(7,102)	5.3	(8,169)	(1,340)
2719	Human Solutions, Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2720	Tri-Met	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2721	Klamath Housing Authority	0.00492854%	0.00607025%	17,297,605,165	2,810,159,896	165,405	2,299,006,203	139,555	110,152	(29,403)	5.3	31,208	(5,548)
2722	Tillamook 9-1-1	0.00318142%	0.00367735%	17,297,605,165	2,810,159,896	71,848	2,299,006,203	84,543	52,513	(32,030)	5.3	13,556	(6,043)
2723	Oregon Coastal Zone Management Association	0.00000000%	0.00007829%	17,297,605,165	2,810,159,896	11,342	2,299,006,203	1,800	0	(1,800)	5.3	2,140	(340)
2724	Nehalem Bay Wastewater Agency	0.00266459%	0.00252603%	17,297,605,165	2,810,159,896	(20,074)	2,299,006,203	58,074	43,117	(14,957)	5.3	(3,788)	(2,822)
2725	West Valley Fire District	0.00523917%	0.00458127%	17,297,605,165	2,810,159,896	(95,313)	2,299,006,203	105,324	75,460	(29,864)	5.3	(17,984)	(5,635)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2726	Yamhill Communications Agency	0.01044184%	0.00883248%	17,297,605,165	2,810,159,896	(233,156)	2,299,006,203	203,059	177,319	(25,740)	5.3	(43,992)	(4,857)
2728	Baker County Library District	0.00599104%	0.00576989%	17,297,605,165	2,810,159,896	(32,039)	2,299,006,203	132,650	101,543	(31,107)	5.3	(6,045)	(5,869)
2729	Douglas County Fire District 2	0.11748763%	0.10523447%	17,297,605,165	2,810,159,896	(1,775,170)	2,299,006,203	2,419,347	1,639,357	(779,990)	5.3	(334,938)	(147,168)
2731	Canby Utility Board	0.01930467%	0.01920219%	17,297,605,165	2,810,159,896	(14,848)	2,299,006,203	441,460	444,611	3,151	5.3	(2,802)	595
2732	Umatilla County Special Library District	0.00042258%	0.00123701%	17,297,605,165	2,810,159,896	117,990	2,299,006,203	28,439	5,567	(22,872)	5.3	22,262	(4,315)
2733	Wiard Memorial Park District	0.00179458%	0.00151302%	17,297,605,165	2,810,159,896	(40,791)	2,299,006,203	34,784	29	(34,755)	5.3	(7,696)	(6,558)
2734	Seal Rock Water District	0.00520851%	0.00504050%	17,297,605,165	2,810,159,896	(24,341)	2,299,006,203	115,881	95,123	(20,758)	5.3	(4,593)	(3,917)
2736	Wasco 9-1-1	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2737	Portland Energy Conservation Inc	0.00064395%	0.00057942%	17,297,605,165	2,810,159,896	(9,348)	2,299,006,203	13,321	0	(13,321)	5.3	(1,764)	(2,513)
2739	Scappoose Rural Fire Protection District	0.02595776%	0.02453204%	17,297,605,165	2,810,159,896	(206,550)	2,299,006,203	563,993	511,156	(52,837)	5.3	(38,972)	(9,969)
2740	Neskowin Regional Sanitary Authority	0.00036014%	0.00045929%	17,297,605,165	2,810,159,896	14,365	2,299,006,203	10,559	12,319	1,760	5.3	2,710	332
2741	Port of Garibaldi	0.00478934%	0.00289806%	17,297,605,165	2,810,159,896	(273,998)	2,299,006,203	66,627	66,627	(33,615)	5.3	(51,698)	(6,342)
2742	Amity Fire District	0.00109900%	0.00104644%	17,297,605,165	2,810,159,896	(7,615)	2,299,006,203	24,058	7,448	(16,610)	5.3	(1,437)	(3,134)
2743	Douglas Soil & Water Conservation District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	2,825	2,825	5.3	0	533
2745	Clackamas County Fire District	0.38059274%	0.36434529%	17,297,605,165	2,810,159,896	(2,353,841)	2,299,006,203	8,376,321	7,406,078	(970,243)	5.3	(444,121)	(183,065)
2746	Marion-Salem Data Center	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2747	Salem Housing Authority	0.02950643%	0.02673163%	17,297,605,165	2,810,159,896	(401,998)	2,299,006,203	614,562	497,184	(117,378)	5.3	(75,849)	(22,147)
2749	Black Butte Ranch Police	0.00443775%	0.00392450%	17,297,605,165	2,810,159,896	(74,357)	2,299,006,203	90,224	79,276	(10,948)	5.3	(14,030)	(2,066)
2750	Eastern Oregon Human Services Consortium	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	0.00164260%	0.00283571%	17,297,605,165	2,810,159,896	172,851	2,299,006,203	65,193	28,488	(36,705)	5.3	32,613	(6,925)
2753	Linn-Benton Housing Authority	0.00862487%	0.01014306%	17,297,605,165	2,810,159,896	219,948	2,299,006,203	233,190	158,195	(74,995)	5.3	41,500	(14,150)
2754	Western Lane Ambulance District	0.01685007%	0.01655003%	17,297,605,165	2,810,159,896	(43,468)	2,299,006,203	380,486	307,375	(73,111)	5.3	(8,202)	(13,795)
2756	Sandy Area Sch Trans Agency	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2757	City of Stayton	0.01352096%	0.00901118%	17,297,605,165	2,810,159,896	(653,352)	2,299,006,203	207,168	426,460	219,292	5.3	(123,274)	41,376
2758	Mohawk Valley Rural Fire District	0.00128773%	0.00286309%	17,297,605,165	2,810,159,896	65,823	2,299,006,203	65,823	30,672	(35,151)	5.3	43,062	(6,632)
2760	Knappa Svensen Burnside Rural Fire Protection District	0.00188340%	0.00034107%	17,297,605,165	2,810,159,896	(223,444)	2,299,006,203	7,841	14,199	6,358	5.3	(42,159)	1,200
2761	Clackamas River Water	0.03345410%	0.03168897%	17,297,605,165	2,810,159,896	(255,722)	2,299,006,203	728,531	698,749	(29,782)	5.3	(48,249)	(5,619)
2763	Junction City Fire Department	0.00475164%	0.00249386%	17,297,605,165	2,810,159,896	(327,094)	2,299,006,203	57,334	68,617	11,283	5.3	(61,716)	2,129
2765	Green Sanitary	0.00311072%	0.00304795%	17,297,605,165	2,810,159,896	(9,094)	2,299,006,203	70,073	70,196	123	5.3	(1,716)	23
2766	Southwest Lincoln County Water District	0.00295433%	0.00281905%	17,297,605,165	2,810,159,896	(19,598)	2,299,006,203	64,810	65,824	1,014	5.3	(3,698)	191
2767	Springfield Utility Board	0.00036538%	0.00000000%	17,297,605,165	2,810,159,896	(52,935)	2,299,006,203	0	0	0	5.3	(9,988)	0
2768	Lake County Library District	0.00138744%	0.00143340%	17,297,605,165	2,810,159,896	6,658	2,299,006,203	32,954	26,056	(6,898)	5.3	1,256	(1,302)
2771	Harbor Water PUD	0.00100124%	0.00186858%	17,297,605,165	2,810,159,896	125,655	2,299,006,203	42,959	23,774	(19,185)	5.3	23,708	(3,620)
2772	Umatilla County Soil & Water District	0.00050725%	0.00194289%	17,297,605,165	2,810,159,896	207,987	2,299,006,203	44,667	10,346	(34,321)	5.3	39,243	(6,476)
2773	Housing Authority of Jackson County	0.03105007%	0.03179923%	17,297,605,165	2,810,159,896	108,535	2,299,006,203	731,066	708,842	(22,224)	5.3	20,478	(4,193)
2774	Oregon Trail Library District	0.00190148%	0.00216991%	17,297,605,165	2,810,159,896	38,888	2,299,006,203	49,886	35,327	(14,559)	5.3	7,337	(2,747)
2776	Rainier Cemetery District	0.00023465%	0.00026867%	17,297,605,165	2,810,159,896	4,929	2,299,006,203	6,177	1,387	(4,790)	5.3	930	(904)
2777	City of Newberg	0.05114317%	0.05893163%	17,297,605,165	2,810,159,896	1,128,349	2,299,006,203	1,354,842	1,037,913	(316,929)	5.3	212,896	(59,798)
2778	Mulino Water District 23	0.00073490%	0.00066738%	17,297,605,165	2,810,159,896	(9,781)	2,299,006,203	15,343	13,771	(1,572)	5.3	(1,845)	(297)
2779	Brownsville Rural Fire Protection District	0.00145399%	0.00105796%	17,297,605,165	2,810,159,896	(57,375)	2,299,006,203	24,323	20,847	(3,476)	5.3	(10,825)	(656)
2780	Nehalem Bay Health District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	4,185	4,185	5.3	0	790
2781	North Bend Coos-Curry Housing Authority	0.00469391%	0.00561825%	17,297,605,165	2,810,159,896	133,914	2,299,006,203	129,164	190,706	61,542	5.3	25,267	11,612
2782	Millington Rural Fire Protection District	0.00022928%	0.00140787%	17,297,605,165	2,810,159,896	170,747	2,299,006,203	32,367	956	(31,411)	5.3	32,216	(5,927)
2783	Tillamook Fire District	0.00180839%	0.00234779%	17,297,605,165	2,810,159,896	78,145	2,299,006,203	53,976	41,043	(12,933)	5.3	14,744	(2,440)
2784	Eisenschmidt Pool	0.00218962%	0.00234037%	17,297,605,165	2,810,159,896	21,839	2,299,006,203	53,805	44,575	(9,230)	5.3	4,121	(1,742)
2785	Fern Ridge Community Library	0.00065434%	0.00086191%	17,297,605,165	2,810,159,896	30,072	2,299,006,203	19,815	8,569	(11,246)	5.3	5,674	(2,122)
2786	Seal Rock Rural Fire Protection District	0.00068779%	0.00196178%	17,297,605,165	2,810,159,896	184,569	2,299,006,203	45,101	23,358	(21,743)	5.3	34,824	(4,102)
2788	Port of Hood River	0.00853206%	0.00925598%	17,297,605,165	2,810,159,896	104,878	2,299,006,203	212,796	248,216	35,420	5.3	19,788	6,683
2789	Farmers Irrigation District	0.00388944%	0.00405202%	17,297,605,165	2,810,159,896	23,553	2,299,006,203	93,156	53,647	(39,509)	5.3	4,444	(7,455)
2790	Silver Falls Library District	0.00408564%	0.00459501%	17,297,605,165	2,810,159,896	73,795	2,299,006,203	105,640	275,846	170,206	5.3	13,924	32,114
2792	North Wasco County Parks And Recreation District	0.00289093%	0.00246123%	17,297,605,165	2,810,159,896	(62,253)	2,299,006,203	56,584	57,311	727	5.3	(11,746)	137
2793	North Lincoln Fire & Rescue District 1	0.01025275%	0.01062888%	17,297,605,165	2,810,159,896	841,739	2,299,006,203	369,287	293,753	(75,534)	5.3	158,819	(14,252)
2794	Siuslaw Rural Fire Protection District 1	0.01271400%	0.00899127%	17,297,605,165	2,810,159,896	(539,328)	2,299,006,203	206,710	501,023	294,313	5.3	(101,760)	55,531
2796	West Side Rural Fire Protection District	0.00005629%	0.00045417%	17,297,605,165	2,810,159,896	57,643	2,299,006,203	10,441	17,511	7,070	5.3	10,876	1,334
2797	Vernonia Fire	0.00088959%	0.00043726%	17,297,605,165	2,810,159,896	(65,531)	2,299,006,203	10,053	18,324	8,271	5.3	(12,364)	1,561
2798	Fairview Water District	0.00057347%	0.00093584%	17,297,605,165	2,810,159,896	52,498	2,299,006,203	21,515	14,288	(7,227)	5.3	9,905	(1,364)
2799	Sublimity Fire District	0.00118048%	0.00149782%	17,297,605,165	2,810,159,896	45,974	2,299,006,203	34,435	16,279	(18,156)	5.3	8,674	(3,426)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
2801	Coburg Rural Fire Protection District	0.00168514%	0.00210554%	17,297,605,165	2,810,159,896	60,906	2,299,006,203	48,406	51,633	3,227	5.3	11,492	609
2802	Rural Road Assessment District 3	0.00251704%	0.00182085%	17,297,605,165	2,810,159,896	(100,860)	2,299,006,203	41,861	30,818	(11,043)	5.3	(19,030)	(2,084)
2803	Southwestern Polk County Rural Fire Protection District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2804	Aurora Rural Fire Protection District	0.00167170%	0.00386764%	17,297,605,165	2,810,159,896	318,135	2,299,006,203	88,917	38,494	(50,423)	5.3	60,025	(9,514)
2806	Multnomah County Rural Fire Protection District 14	0.00000000%	0.00021971%	17,297,605,165	2,810,159,896	31,830	2,299,006,203	5,051	4,158	(893)	5.3	6,006	(168)
2808	Lifeways	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2809	Juntura Road District 4	0.00028489%	0.00015143%	17,297,605,165	2,810,159,896	(19,334)	2,299,006,203	3,481	13,907	10,426	5.3	(3,648)	1,967
2810	Sutherlin Water Control District	0.00076819%	0.00090264%	17,297,605,165	2,810,159,896	19,478	2,299,006,203	20,752	14,894	(5,858)	5.3	3,675	(1,105)
2811	Mid-Columbia Center For Living	0.06751059%	0.06414816%	17,297,605,165	2,810,159,896	(487,130)	2,299,006,203	1,474,770	1,153,021	(321,749)	5.3	(91,911)	(60,707)
2812	Workforce Development Board	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2814	The Job Council	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,648	1,648	5.3	0	311
2816	Odell Sanitary District	0.00294238%	0.00277361%	17,297,605,165	2,810,159,896	(24,451)	2,299,006,203	63,765	56,447	(7,318)	5.3	(4,613)	(1,381)
2817	Wickiup Water District	0.00111401%	0.00111554%	17,297,605,165	2,810,159,896	223	2,299,006,203	25,646	25,848	202	5.3	42	38
2818	Netarts Water District	0.00114316%	0.00102703%	17,297,605,165	2,810,159,896	(16,824)	2,299,006,203	23,611	31,410	7,799	5.3	(3,174)	1,472
2819	Harrisburg Fire and Rescue	0.00216368%	0.00157038%	17,297,605,165	2,810,159,896	(85,954)	2,299,006,203	36,103	39,259	3,156	5.3	(16,218)	595
2820	Central Oregon Coast Fire & Rescue District	0.00045027%	0.00283570%	17,297,605,165	2,810,159,896	34,587	2,299,006,203	65,193	65,193	(65,193)	5.3	65,205	(12,301)
2821	Tillamook County Soil And Water Conservation District	0.00127375%	0.00141516%	17,297,605,165	2,810,159,896	20,487	2,299,006,203	32,535	36,523	3,988	5.3	3,865	752
2822	Deschutes County Rural Fire Protection District 2	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2823	Lyons Fire District	0.00015548%	0.00093873%	17,297,605,165	2,810,159,896	113,473	2,299,006,203	21,581	28,050	6,469	5.3	21,410	1,221
2824	Gilde Fire Department	0.00115057%	0.00113748%	17,297,605,165	2,810,159,896	(1,896)	2,299,006,203	26,151	22,156	(3,995)	5.3	(358)	(754)
2825	Northern Oregon Corrections	0.02946064%	0.03167506%	17,297,605,165	2,810,159,896	320,813	2,299,006,203	728,212	449,427	(278,785)	5.3	60,531	(52,601)
2826	Wasco County Soil-Water Conservation District	0.00309513%	0.00337273%	17,297,605,165	2,810,159,896	40,217	2,299,006,203	77,539	66,323	(11,216)	5.3	7,588	(2,116)
2828	Deschutes Public Library District	0.02950918%	0.02923682%	17,297,605,165	2,810,159,896	(39,459)	2,299,006,203	672,156	785,604	113,448	5.3	7,445	21,405
2829	Hubbard Rural Fire Protection District	0.00000000%	0.00045993%	17,297,605,165	2,810,159,896	66,632	2,299,006,203	10,574	133,340	122,766	5.3	12,572	23,163
2830	Netarts-Oceanside Rural Fire Protection District	0.00176276%	0.00134362%	17,297,605,165	2,810,159,896	(60,722)	2,299,006,203	30,890	88,305	57,415	5.3	(11,457)	10,833
2831	Oregon Advanced Technology Consortium, Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2832	CareOregon	0.00000000%	0.00000512%	17,297,605,165	2,810,159,896	742	2,299,006,203	118	0	(118)	5.3	140	(22)
2833	Boardman Rural Fire Protection District	0.00391588%	0.00394789%	17,297,605,165	2,810,159,896	4,638	2,299,006,203	90,762	113,065	22,303	5.3	875	4,208
2834	Crescent Rural Fire Protection District	0.00162710%	0.00321970%	17,297,605,165	2,810,159,896	230,728	2,299,006,203	74,021	47,869	(26,152)	5.3	43,534	(4,934)
2835	North Clackamas County Water Commission	0.00234466%	0.00230662%	17,297,605,165	2,810,159,896	(5,511)	2,299,006,203	53,029	40,446	(12,583)	5.3	(1,040)	(2,374)
2836	Regional Organized Crime Narcotics Task Force	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,392	1,392	5.3	0	263
2837	NORCOM	0.01396852%	0.01353743%	17,297,605,165	2,810,159,896	(62,454)	2,299,006,203	311,226	244,579	(66,647)	5.3	(11,784)	(12,575)
2838	High Desert Parks & Recreation District	0.00031920%	0.00030099%	17,297,605,165	2,810,159,896	(2,638)	2,299,006,203	6,920	5,464	(1,456)	5.3	(498)	(275)
2839	North Morrow Vector Control District	0.00144969%	0.00137676%	17,297,605,165	2,810,159,896	(10,566)	2,299,006,203	31,652	33,606	1,954	5.3	(1,994)	369
2840	Cannon Beach Rural Fire Protection District	0.00169406%	0.00185954%	17,297,605,165	2,810,159,896	23,973	2,299,006,203	42,751	54,595	11,844	5.3	4,523	2,235
2841	Jefferson County Soil & Water Conservation District	0.00103417%	0.00064298%	17,297,605,165	2,810,159,896	(56,674)	2,299,006,203	14,782	21,902	7,120	5.3	(10,693)	1,343
2842	Tualatin Valley Water District	0.10496208%	0.06966160%	17,297,605,165	2,810,159,896	(5,114,138)	2,299,006,203	1,601,525	12,039,362	10,437,837	5.3	(964,932)	1,969,403
2843	Yachats Rural Fire Protection District	0.00521578%	0.00442544%	17,297,605,165	2,810,159,896	(112,023)	2,299,006,203	102,134	82,621	(19,513)	5.3	(21,136)	(3,682)
2844	Crook County Rural Fire Protection District 1	0.02689313%	0.02598817%	17,297,605,165	2,810,159,896	(131,106)	2,299,006,203	597,470	585,721	(11,749)	5.3	(24,737)	(2,217)
2845	Sunrise Water Authority	0.01259137%	0.00734606%	17,297,605,165	2,810,159,896	(759,911)	2,299,006,203	168,886	1,815,019	1,646,133	5.3	(143,379)	310,591
2846	Jefferson County Library District	0.00255524%	0.00179563%	17,297,605,165	2,810,159,896	(110,048)	2,299,006,203	41,282	35,136	(6,146)	5.3	(20,764)	(1,160)
2847	Sweet Home Fire and Ambulance District	0.01628290%	0.01512194%	17,297,605,165	2,810,159,896	(168,193)	2,299,006,203	347,654	291,503	(56,151)	5.3	(31,735)	(10,595)
2848	Lane Transit District	0.00001871%	0.00001878%	17,297,605,165	2,810,159,896	10	2,299,006,203	432	0	(432)	5.3	2	(82)
2849	Lebanon Aquatic District	0.00264592%	0.00224365%	17,297,605,165	2,810,159,896	(58,279)	2,299,006,203	51,582	50,574	(1,008)	5.3	(10,996)	(190)
2850	Lake County 4-H & Extension Service	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2851	East Umatilla County Rural Fire Protection District	0.00050532%	0.00004439%	17,297,605,165	2,810,159,896	(66,777)	2,299,006,203	1,021	699	(322)	5.3	(12,599)	(61)
2852	Ohoco Irrigation District	0.00443640%	0.00469285%	17,297,605,165	2,810,159,896	37,154	2,299,006,203	107,889	64,756	(43,133)	5.3	7,010	(8,138)
2853	Mill City Rural Fire Protection District	0.00051799%	0.00047959%	17,297,605,165	2,810,159,896	(5,563)	2,299,006,203	11,026	12,350	1,324	5.3	(1,050)	250
2854	Sunset Empire Transportation District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
2855	Harney Hospital	0.10425561%	0.10326534%	17,297,605,165	2,810,159,896	(143,465)	2,299,006,203	2,374,077	1,813,070	(561,007)	5.3	(27,069)	(105,850)
2856	Mid-Columbia Council Of Governments	0.00016139%	0.00018989%	17,297,605,165	2,810,159,896	4,129	2,299,006,203	4,366	0	(4,366)	5.3	779	(824)
2857	Sunriver Service District	0.02049707%	0.02016696%	17,297,605,165	2,810,159,896	(47,825)	2,299,006,203	463,640	350,975	(112,665)	5.3	(9,024)	(21,258)
2858	Nesika Beach-Ophir Water District	0.00092034%	0.00091739%	17,297,605,165	2,810,159,896	(427)	2,299,006,203	21,091	16,340	(4,751)	5.3	(81)	(896)
2859	South Lane County Fire and Rescue	0.02758452%	0.02680514%	17,297,605,165	2,810,159,896	(112,912)	2,299,006,203	616,252	655,806	39,554	5.3	(21,304)	7,463
2860	Coos County Airport District	0.00702800%	0.00566682%	17,297,605,165	2,810,159,896	(197,201)	2,299,006,203	130,281	108,115	(22,166)	5.3	(37,208)	(4,182)
2861	Mt Angel Fire District	0.00038216%	0.00033536%	17,297,605,165	2,810,159,896	(6,779)	2,299,006,203	7,710	12,004	4,294	5.3	(1,279)	810
2864	Tri-City Water and Sanitary Authority	0.00430279%	0.00383934%	17,297,605,165	2,810,159,896	(67,143)	2,299,006,203	88,267	67,629	(20,638)	5.3	(12,668)	(3,894)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior	Proportionate Share at Current	Collective Net Pension Liability at Prior	Collective Deferred Outflow/(Inflow) at Prior	Net Deferred Outflow/(Inflow) Due to Change in Proportionate	System Contributions for Measurement	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
		Measurement Date	Measurement Date	Measurement Date	Measurement Date	Share	Period*					Measurement Period	Measurement Period
2865	Tri-County Cooperative Weed Management Area	0.00045321%	0.00042299%	17,297,605,165	2,810,159,896	(4,378)	2,299,006,203	9,725	12,575	2,850	5.3	(826)	538
2866	Jefferson Behavioral Health	0.00004519%	0.00004270%	17,297,605,165	2,810,159,896	(361)	2,299,006,203	982	0	(982)	5.3	(68)	(185)
2867	West Multnomah Soil And Water Conservation District	0.00808517%	0.00750609%	17,297,605,165	2,810,159,896	(83,894)	2,299,006,203	172,565	201,771	29,206	5.3	(15,829)	5,511
2869	Nehalem Bay Fire & Rescue	0.00388153%	0.00327573%	17,297,605,165	2,810,159,896	(87,765)	2,299,006,203	75,309	89,974	14,665	5.3	(16,559)	2,767
2870	Clackamas River Water Providers	0.00074904%	0.00073531%	17,297,605,165	2,810,159,896	(1,989)	2,299,006,203	16,905	21,532	4,627	5.3	(375)	873
2872	Emergency Communications of Southern Oregon	0.00003588%	0.00003153%	17,297,605,165	2,810,159,896	(629)	2,299,006,203	725	0	(725)	5.3	(119)	(137)
2873	Mosier Fire District	0.00048508%	0.00064853%	17,297,605,165	2,810,159,896	23,680	2,299,006,203	14,910	9,832	(5,078)	5.3	4,468	(958)
2874	Umatilla-Morrow Radio and Data District	0.00082394%	0.00076969%	17,297,605,165	2,810,159,896	(7,859)	2,299,006,203	17,695	26,062	8,367	5.3	(1,483)	1,579
2876	Oregon Municipal Electric Utilities Association	0.00003447%	0.00043391%	17,297,605,165	2,810,159,896	57,869	2,299,006,203	9,976	8,007	(1,974)	5.3	10,919	(372)
2877	Mid-Columbia Fire And Rescue V1-801	0.01452742%	0.01158193%	17,297,605,165	2,810,159,896	(426,726)	2,299,006,203	266,269	305,147	38,878	5.3	(80,514)	7,335
2878	Yamhill Fire Protection District	0.00053473%	0.00044361%	17,297,605,165	2,810,159,896	(13,202)	2,299,006,203	10,199	16,658	6,459	5.3	(2,491)	1,219
2879	LaGrande Rural Fire Protection District	0.00081878%	0.00000000%	17,297,605,165	2,810,159,896	(118,620)	2,299,006,203	0	911	911	5.3	(22,381)	172
2880	Oregon Health & Science University	2.91208166%	2.72785005%	17,297,605,165	2,810,159,896	(26,690,454)	2,299,006,203	62,713,442	64,110,933	1,397,491	5.3	(5,035,935)	263,678
2881	Lake Chinook Fire and Rescue District	0.00029409%	0.00025986%	17,297,605,165	2,810,159,896	(4,959)	2,299,006,203	5,974	5,066	(908)	5.3	(936)	(171)
2883	Lane Fire Authority	0.04518685%	0.04682745%	17,297,605,165	2,810,159,896	237,682	2,299,006,203	1,076,566	900,510	(176,056)	5.3	44,846	(33,218)
2884	North Central Public Health District	0.01385769%	0.01576941%	17,297,605,165	2,810,159,896	276,959	2,299,006,203	362,540	281,495	(81,045)	5.3	52,256	(15,292)
2885	Siletz Rural Fire Protection District	0.00069605%	0.00053982%	17,297,605,165	2,810,159,896	(22,634)	2,299,006,203	12,410	5,376	(7,034)	5.3	(4,271)	(1,327)
2886	Idanha-Detroit Rural Fire Protection District	0.00512684%	0.00354510%	17,297,605,165	2,810,159,896	(229,153)	2,299,006,203	81,502	17,663	(63,839)	5.3	(43,236)	(12,045)
2887	Umatilla County Fire District #1	0.03940130%	0.03752420%	17,297,605,165	2,810,159,896	(271,944)	2,299,006,203	862,684	957,244	94,560	5.3	(51,310)	17,842
2888	Oak Lodge Water Services District	0.02688280%	0.02621407%	17,297,605,165	2,810,159,896	(96,881)	2,299,006,203	602,663	848,127	245,464	5.3	(18,279)	46,314
2889	Mid-Valley Behavioral Care Network	0.00000000%	0.00433687%	17,297,605,165	2,810,159,896	628,302	2,299,006,203	99,705	76,336	(23,369)	5.3	118,548	(4,409)
2890	Central Cascades Fire and EMS	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	5,770	5,770	5.3	0	1,089
2891	Grant County Emergency Communications Agency	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	24,930	24,930	5.3	0	4,704
2892	Lake Health District	0.00000000%	0.00010338%	17,297,605,165	2,810,159,896	14,977	2,299,006,203	2,377	6,333	3,956	5.3	2,826	746
2893	Pleasant Hill Goshen Fire and Rescue	0.00328989%	0.00341055%	17,297,605,165	2,810,159,896	17,480	2,299,006,203	78,409	82,770	4,361	5.3	3,298	823
2894	Greater Toledo Pool Recreation District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,373	1,373	5.3	0	259
2895	Western Lane Fire and EMS Authority	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	41,677	41,677	5.3	0	7,864
2896	CareOregon Inc	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	20,096	20,096	5.3	0	3,792
2900	Clatsop Community College	0.04356747%	0.05139604%	17,297,605,165	2,810,159,896	1,134,160	2,299,006,203	1,181,598	707,202	(474,396)	5.3	213,992	(89,509)
2901	Blue Mountain Community College	0.09230850%	0.08500701%	17,297,605,165	2,810,159,896	(1,057,799)	2,299,006,203	1,954,316	1,439,440	(514,876)	5.3	(199,585)	(97,146)
2902	Treasure Valley Community College	0.05575543%	0.05838112%	17,297,605,165	2,810,159,896	380,395	2,299,006,203	1,342,186	536,245	(805,941)	5.3	71,773	(152,064)
2903	Umpqua Community College	0.08865930%	0.09417005%	17,297,605,165	2,810,159,896	798,367	2,299,006,203	2,164,975	1,329,758	(835,217)	5.3	150,635	(157,588)
2904	Lane Community College	0.29657287%	0.30585551%	17,297,605,165	2,810,159,896	1,344,817	2,299,006,203	7,031,637	3,604,990	(3,426,647)	5.3	253,739	(646,537)
2905	Mt Hood Community College	0.26066113%	0.30626043%	17,297,605,165	2,810,159,896	6,606,174	2,299,006,203	7,040,946	2,909,374	(4,131,572)	5.3	1,246,448	(779,542)
2906	Klamath Community College	0.08120915%	0.07913060%	17,297,605,165	2,810,159,896	(301,129)	2,299,006,203	1,819,217	1,729,190	(90,027)	5.3	(66,817)	(16,986)
2908	Clackamas Community College	0.25085909%	0.26513161%	17,297,605,165	2,810,159,896	2,067,723	2,299,006,203	6,095,392	4,044,775	(2,050,617)	5.3	390,136	(386,909)
2910	Linn-Benton Community College	0.22414383%	0.23457676%	17,297,605,165	2,810,159,896	1,511,465	2,299,006,203	5,392,934	3,314,645	(2,078,289)	5.3	285,182	(392,130)
2918	Portland Community College	0.38640258%	0.53966656%	17,297,605,165	2,810,159,896	22,204,035	2,299,006,203	12,406,968	4,375,520	(8,031,448)	5.3	4,189,441	(1,515,368)
2919	Chemeketa Community College	0.36211904%	0.37522677%	17,297,605,165	2,810,159,896	1,898,975	2,299,006,203	8,626,487	11,484,833	2,858,346	5.3	358,297	539,311
2922	Rogue Community College	0.16743082%	0.16609298%	17,297,605,165	2,810,159,896	(193,818)	2,299,006,203	3,818,488	2,635,755	(1,182,733)	5.3	(36,569)	(223,157)
2925	Oregon Coast Community College	0.02093636%	0.02226768%	17,297,605,165	2,810,159,896	192,873	2,299,006,203	511,935	287,191	(224,744)	5.3	36,391	(42,405)
2926	Columbia Gorge Community College	0.04129482%	0.04068234%	17,297,605,165	2,810,159,896	(88,732)	2,299,006,203	935,290	685,096	(250,194)	5.3	(16,742)	(47,206)
2927	Tillamook Bay Community College	0.01873832%	0.01943014%	17,297,605,165	2,810,159,896	100,226	2,299,006,203	446,700	349,145	(97,555)	5.3	18,911	(18,407)
2928	Southwestern Community College	0.08363705%	0.08488989%	17,297,605,165	2,810,159,896	181,505	2,299,006,203	1,951,624	1,135,119	(816,505)	5.3	34,246	(154,058)
2929	Central Oregon Community College	0.23447367%	0.22424167%	17,297,605,165	2,810,159,896	(1,482,356)	2,299,006,203	5,155,330	3,896,085	(1,259,245)	5.3	(279,590)	(237,593)
3003	Baker School District 5J	0.08876156%	0.08883350%	17,297,605,165	2,810,159,896	10,423	2,299,006,203	2,042,288	1,778,346	(263,942)	5.3	1,967	(49,800)
3008	Huntington School District 16J	0.00792868%	0.00699937%	17,297,605,165	2,810,159,896	(134,633)	2,299,006,203	160,916	168,744	7,828	5.3	(25,402)	1,477
3016	Burnt River High School	0.00451944%	0.00541648%	17,297,605,165	2,810,159,896	129,958	2,299,006,203	124,525	62,459	(62,066)	5.3	24,520	(11,711)
3027	Pine-Eagle School District 6J	0.01778173%	0.01768828%	17,297,605,165	2,810,159,896	(13,539)	2,299,006,203	406,655	426,347	19,692	5.3	(2,552)	3,715
3037	Alesea School	0.01759161%	0.01514700%	17,297,605,165	2,810,159,896	(354,162)	2,299,006,203	348,230	388,841	40,611	5.3	(66,823)	7,662
3039	Corvallis School District 509J	0.30614902%	0.32261250%	17,297,605,165	2,810,159,896	2,385,138	2,299,006,203	7,416,881	5,804,979	(1,611,902)	5.3	450,026	(304,132)
3043	Philomath School District 17J	0.07197935%	0.07871281%	17,297,605,165	2,810,159,896	975,506	2,299,006,203	1,809,612	1,408,898	(400,714)	5.3	184,058	(75,606)
3049	Monroe Elementary School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3075	West Linn School District	0.55245061%	0.59030632%	17,297,605,165	2,810,159,896	5,484,325	2,299,006,203	13,571,179	11,611,192	(1,959,987)	5.3	1,034,778	(369,809)
3083	Welches Elementary School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3094	Damascus-Union School District 26	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3102	Molalla Elementary School 35	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3109	Boring School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3111	Sandy Elementary School District 46	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3116	Colton School District 53	0.04180187%	0.03650498%	17,297,605,165	2,810,159,896	(767,384)	2,299,006,203	839,252	894,369	55,117	5.3	(144,789)	10,399
3122	Oregon City School District 62	0.41368573%	0.39051930%	17,297,605,165	2,810,159,896	(3,356,224)	2,299,006,203	8,978,063	7,952,249	(1,025,814)	5.3	(633,250)	(193,550)
3138	Canby Elementary School District 86	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3160	Gladstone School District 115	0.05523918%	0.06252067%	17,297,605,165	2,810,159,896	1,054,901	2,299,006,203	1,437,354	266,965	(1,170,389)	5.3	199,038	(220,828)
3174	Canby Union High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3175	Sandy Union High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3176	Molalla Union High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3179	Clatsop County School District 1C	0.04928850%	0.06034327%	17,297,605,165	2,810,159,896	1,601,553	2,299,006,203	1,387,296	210,819	(1,176,477)	5.3	302,180	(221,977)
3186	Jewell School District 8	0.02506557%	0.02481217%	17,297,605,165	2,810,159,896	(36,711)	2,299,006,203	570,433	561,911	(8,522)	5.3	(6,927)	(1,608)
3187	Seaside Schools	0.08818578%	0.08873836%	17,297,605,165	2,810,159,896	80,055	2,299,006,203	2,040,100	1,673,643	(366,457)	5.3	15,105	(69,143)
3195	Warrenton-Hammond School District	0.06020753%	0.05937638%	17,297,605,165	2,810,159,896	(120,413)	2,299,006,203	1,365,067	1,063,083	(301,984)	5.3	(22,719)	(56,978)
3230	Vernonia School District	0.04147073%	0.03602295%	17,297,605,165	2,810,159,896	(789,243)	2,299,006,203	828,170	886,325	58,155	5.3	(148,914)	10,973
3241	Coquille School District 8	0.06680399%	0.06642375%	17,297,605,165	2,810,159,896	(55,078)	2,299,006,203	1,527,086	1,758,217	231,131	5.3	(10,394)	43,610
3242	Coos Bay School District 9	0.15336319%	0.15015645%	17,297,605,165	2,810,159,896	(464,575)	2,299,006,203	3,452,106	3,072,081	(380,025)	5.3	(87,656)	(71,703)
3245	North Bend Public Schools	0.11044066%	0.10706904%	17,297,605,165	2,810,159,896	(488,462)	2,299,006,203	2,461,524	2,203,455	(258,069)	5.3	(92,163)	(48,692)
3252	Powers School District	0.01183184%	0.01211554%	17,297,605,165	2,810,159,896	41,100	2,299,006,203	278,537	276,205	(2,332)	5.3	7,755	(440)
3257	Myrtle Point School District 41	0.04377015%	0.03719705%	17,297,605,165	2,810,159,896	(952,274)	2,299,006,203	855,162	758,155	(97,007)	5.3	(179,674)	(18,303)
3264	Bandon School District	0.05053052%	0.04306106%	17,297,605,165	2,810,159,896	(1,082,134)	2,299,006,203	989,976	1,041,210	51,234	5.3	(204,176)	9,667
3274	Crook County School District	0.08622762%	0.10835752%	17,297,605,165	2,810,159,896	3,206,057	2,299,006,203	2,491,146	906,316	(1,584,830)	5.3	604,916	(299,025)
3275	Port Orford-Langlois School District 2Cj	0.01779506%	0.01768499%	17,297,605,165	2,810,159,896	(15,946)	2,299,006,203	406,579	415,446	8,867	5.3	(3,009)	1,673
3277	Curry County School District 3C	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3281	Ophir School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3282	Pistol River School District 16	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3283	Brookings-Harbor School District 17C	0.05956838%	0.06425745%	17,297,605,165	2,810,159,896	679,327	2,299,006,203	1,477,283	831,032	(646,251)	5.3	128,175	(121,934)
3288	Central Curry School District 1	0.02991766%	0.02617055%	17,297,605,165	2,810,159,896	(542,861)	2,299,006,203	601,663	673,677	72,014	5.3	(102,427)	13,588
3291	Bend-La Pine Public Schools	0.94108314%	0.93289839%	17,297,605,165	2,810,159,896	(1,185,762)	2,299,006,203	21,447,392	18,126,877	(3,320,515)	5.3	(223,729)	(626,512)
3296	Sisters School District	0.04342788%	0.03752482%	17,297,605,165	2,810,159,896	(855,203)	2,299,006,203	862,698	516,509	(346,189)	5.3	(161,359)	(65,319)
3307	Oakland School District	0.03949639%	0.03416648%	17,297,605,165	2,810,159,896	(772,168)	2,299,006,203	785,459	1,399,780	614,291	5.3	(145,692)	115,904
3310	Roseburg Public Schools	0.20960878%	0.20817138%	17,297,605,165	2,810,159,896	(208,243)	2,299,006,203	4,785,873	5,881,196	1,095,323	5.3	(39,291)	206,665
3316	Glide School District 12	0.03534725%	0.04046549%	17,297,605,165	2,810,159,896	741,502	2,299,006,203	930,304	707,493	(222,811)	5.3	139,906	(42,040)
3318	Days Creek School District 15	0.01560209%	0.01246829%	17,297,605,165	2,810,159,896	(454,007)	2,299,006,203	286,647	337,931	51,284	5.3	(85,662)	9,676
3319	South Umpqua School District	0.01354634%	0.02147217%	17,297,605,165	2,810,159,896	1,148,251	2,299,006,203	493,647	4,154	(489,493)	5.3	216,651	(92,357)
3320	Camas Valley School District 21	0.01680185%	0.01442723%	17,297,605,165	2,810,159,896	(344,021)	2,299,006,203	331,683	635,886	304,203	5.3	(64,910)	57,397
3321	North Douglas School District 22	0.02207488%	0.02149702%	17,297,605,165	2,810,159,896	(83,718)	2,299,006,203	494,218	540,971	46,753	5.3	(15,796)	8,821
3324	Yoncalla School District 32	0.01766259%	0.01791872%	17,297,605,165	2,810,159,896	37,106	2,299,006,203	411,952	444,224	32,272	5.3	7,001	6,089
3325	Elkton School District 34	0.01834557%	0.01700371%	17,297,605,165	2,810,159,896	(194,402)	2,299,006,203	390,916	412,859	21,943	5.3	(36,680)	4,140
3331	Umpqua School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3335	Riddle School District	0.02662774%	0.02416300%	17,297,605,165	2,810,159,896	(357,078)	2,299,006,203	555,509	551,080	(4,429)	5.3	(67,373)	(836)
3338	Glendale 77	0.02138554%	0.02178818%	17,297,605,165	2,810,159,896	58,332	2,299,006,203	500,912	472,127	(28,785)	5.3	11,006	(5,431)
3349	Winston-Dillard Schools	0.00000000%	0.01195728%	17,297,605,165	2,810,159,896	1,732,304	2,299,006,203	274,899	2,139	(272,760)	5.3	326,850	(51,464)
3353	Sutherlin School District 130	0.04639366%	0.04822231%	17,297,605,165	2,810,159,896	264,925	2,299,006,203	1,108,634	590,096	(518,538)	5.3	49,986	(97,837)
3361	Arlington Public Schools	0.01408156%	0.01121316%	17,297,605,165	2,810,159,896	(415,559)	2,299,006,203	257,791	278,536	20,745	5.3	(78,407)	3,914
3364	Condon Admin School District 25J	0.01019609%	0.00850252%	17,297,605,165	2,810,159,896	(145,355)	2,299,006,203	195,473	191,042	(4,431)	5.3	(46,293)	(836)
3370	Prairie City School District 4	0.00958622%	0.00874545%	17,297,605,165	2,810,159,896	(121,806)	2,299,006,203	201,058	690,572	489,514	5.3	(22,982)	92,361
3372	Monument School District 8	0.00175356%	0.00239121%	17,297,605,165	2,810,159,896	92,379	2,299,006,203	54,974	294,177	239,203	5.3	17,430	45,133
3375	Dayville School District 16J	0.00729865%	0.00548608%	17,297,605,165	2,810,159,896	(262,595)	2,299,006,203	126,125	149,884	23,759	5.3	(49,546)	4,483
3376	Long Creek Schools	0.00546952%	0.00459682%	17,297,605,165	2,810,159,896	(126,431)	2,299,006,203	105,681	117,802	12,121	5.3	(23,855)	2,287
3392	Burns-Slater School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3394	Crane Elementary School	0.00543676%	0.00619671%	17,297,605,165	2,810,159,896	110,098	2,299,006,203	142,463	189,285	46,822	5.3	20,773	8,834
3395	Pine Creek School	0.00054854%	0.00050981%	17,297,605,165	2,810,159,896	(5,611)	2,299,006,203	11,721	6,166	(5,555)	5.3	(1,059)	116
3396	Diamond School District 7	0.00056396%	0.00050566%	17,297,605,165	2,810,159,896	(8,447)	2,299,006,203	11,625	7,816	(3,809)	5.3	(1,594)	(719)
3397	Suntex School District	0.00154321%	0.00084875%	17,297,605,165	2,810,159,896	(100,609)	2,299,006,203	19,513	15,202	(4,311)	5.3	(18,983)	(813)
3398	Drewsey School	0.00069788%	0.00081778%	17,297,605,165	2,810,159,896	17,371	2,299,006,203	18,801	20,038	1,237	5.3	3,278	233
3399	Frenchglen School District	0.00127221%	0.00091375%	17,297,605,165	2,810,159,896	(51,932)	2,299,006,203	21,007	24,700	3,693	5.3	(9,798)	697
3405	Fields-Trout Creek 33	0.00175762%	0.00166501%	17,297,605,165	2,810,159,896	(13,416)	2,299,006,203	38,279	44,730	6,451	5.3	(2,531)	1,217

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3407	Crane Union High School	0.00724171%	0.00631743%	17,297,605,165	2,810,159,896	(133,904)	2,299,006,203	145,238	210,272	65,034	5.3	(25,265)	12,271
3408	Burns Union High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3409	Hood River County School District	0.23469318%	0.23468266%	17,297,605,165	2,810,159,896	(1,525)	2,299,006,203	5,395,369	4,261,885	(1,133,484)	5.3	(288)	(213,865)
3414	Phoenix-Talent School District	0.10768172%	0.09348050%	17,297,605,165	2,810,159,896	(2,057,394)	2,299,006,203	2,149,122	3,708,270	1,559,148	5.3	(388,188)	294,179
3415	Ashland Public Schools	0.20411282%	0.18838452%	17,297,605,165	2,810,159,896	(2,278,629)	2,299,006,203	4,330,972	4,271,398	(59,574)	5.3	(429,930)	(11,240)
3416	Central Point School District 6	0.31841843%	0.31029622%	17,297,605,165	2,810,159,896	(1,176,701)	2,299,006,203	7,133,729	7,586,468	452,739	5.3	(222,019)	85,422
3417	Eagle Point School District 9	0.23925146%	0.22582233%	17,297,605,165	2,810,159,896	(1,945,538)	2,299,006,203	5,191,669	5,487,641	295,972	5.3	(367,083)	55,844
3424	Rogue River School District	0.05340311%	0.05228326%	17,297,605,165	2,810,159,896	(162,237)	2,299,006,203	1,201,995	1,346,203	144,208	5.3	(30,611)	27,209
3432	Prospect School District	0.01551633%	0.01425484%	17,297,605,165	2,810,159,896	(182,758)	2,299,006,203	327,720	430,620	102,900	5.3	(34,483)	19,415
3439	Butte Falls School District	0.01568596%	0.01752796%	17,297,605,165	2,810,159,896	266,859	2,299,006,203	402,969	428,297	25,328	5.3	50,351	4,779
3440	Pinehurst School	0.00165061%	0.00127014%	17,297,605,165	2,810,159,896	(55,120)	2,299,006,203	29,201	43,921	14,720	5.3	(10,400)	2,777
3445	Culver School District 4	0.04882092%	0.04351139%	17,297,605,165	2,810,159,896	(769,215)	2,299,006,203	1,000,330	1,283,132	282,802	5.3	(145,135)	53,359
3446	Ashwood School	0.00048043%	0.00000000%	17,297,605,165	2,810,159,896	(69,602)	2,299,006,203	0	16,306	16,306	5.3	(13,132)	3,077
3447	Madras School District	0.19237300%	0.16943256%	17,297,605,165	2,810,159,896	(3,323,484)	2,299,006,203	3,895,265	4,816,781	921,516	5.3	(627,072)	173,871
3451	Black Butte School District	0.00245031%	0.00262825%	17,297,605,165	2,810,159,896	25,779	2,299,006,203	60,424	41,899	(18,525)	5.3	4,864	(3,495)
3453	Josephine County School District Cu	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3454	Grants Pass School District	0.46847932%	0.43300330%	17,297,605,165	2,810,159,896	(5,139,570)	2,299,006,203	9,954,773	10,240,907	286,134	5.3	(969,730)	53,988
3455	Klamath Falls School District 1	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3456	Klamath County School District	0.47202577%	0.42526887%	17,297,605,165	2,810,159,896	(6,773,881)	2,299,006,203	9,776,958	9,014,649	(762,309)	5.3	(1,278,091)	(143,832)
3457	Klamath Falls City Schools	0.20898897%	0.19256429%	17,297,605,165	2,810,159,896	(2,379,517)	2,299,006,203	4,427,065	4,968,546	541,481	5.3	(448,965)	102,166
3460	Union School District 5	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3461	Lake County School District 7	0.05378128%	0.04910086%	17,297,605,165	2,810,159,896	(678,073)	2,299,006,203	1,128,832	1,272,823	143,991	5.3	(127,938)	27,168
3462	Paisley School District	0.01223856%	0.01279789%	17,297,605,165	2,810,159,896	81,033	2,299,006,203	294,224	290,969	(3,255)	5.3	15,289	(614)
3463	North Lake School District 14	0.01875058%	0.01616852%	17,297,605,165	2,810,159,896	(374,075)	2,299,006,203	371,715	426,238	54,523	5.3	(70,580)	10,287
3464	Plush School District	0.00127773%	0.00114134%	17,297,605,165	2,810,159,896	(19,759)	2,299,006,203	26,239	27,142	903	5.3	(3,728)	170
3465	Adel School District 21	0.00123812%	0.00095992%	17,297,605,165	2,810,159,896	(40,304)	2,299,006,203	22,069	23,052	983	5.3	(7,605)	185
3470	Pleasant Hill School District	0.06054915%	0.05520376%	17,297,605,165	2,810,159,896	(774,410)	2,299,006,203	1,269,138	1,661,299	392,161	5.3	(146,115)	73,993
3473	Eugene School District 4J	1.07607247%	1.03982565%	17,297,605,165	2,810,159,896	(5,251,238)	2,299,006,203	23,905,656	22,614,524	(1,291,132)	5.3	(990,800)	(243,610)
3487	Springfield School District 19	0.52400879%	0.54067671%	17,297,605,165	2,810,159,896	2,414,755	2,299,006,203	12,430,191	10,221,275	(2,208,916)	5.3	455,614	(416,777)
3494	Fern Ridge School District	0.05610621%	0.05803485%	17,297,605,165	2,810,159,896	279,411	2,299,006,203	1,334,225	983,159	(351,066)	5.3	52,719	(66,239)
3498	Mapleton School District	0.01756069%	0.01617057%	17,297,605,165	2,810,159,896	(201,393)	2,299,006,203	371,762	473,250	101,488	5.3	(37,999)	19,149
3502	Creswell School District 40	0.07412036%	0.07180832%	17,297,605,165	2,810,159,896	(334,956)	2,299,006,203	1,650,878	1,565,206	(85,672)	5.3	(63,199)	(16,165)
3506	South Lane School District	0.10664077%	0.13085251%	17,297,605,165	2,810,159,896	3,507,662	2,299,006,203	3,008,307	1,348,290	(1,660,017)	5.3	661,823	(313,211)
3510	Bethel School District	0.37724128%	0.33982163%	17,297,605,165	2,810,159,896	(5,421,151)	2,299,006,203	7,812,520	8,429,013	616,493	5.3	(1,022,859)	116,319
3517	Crow-Applegate-Lorane District 66	0.02737614%	0.02153484%	17,297,605,165	2,810,159,896	(846,255)	2,299,006,203	495,087	535,841	40,754	5.3	(159,671)	7,689
3519	McKenzie School District	0.01962692%	0.02084791%	17,297,605,165	2,810,159,896	176,890	2,299,006,203	479,295	6,988	5,313	5.3	33,375	1,318
3520	Junction City School District 69	0.06188361%	0.05678680%	17,297,605,165	2,810,159,896	(738,397)	2,299,006,203	1,305,532	1,979,947	674,415	5.3	(139,320)	127,248
3522	Lowell School District	0.02738488%	0.03139106%	17,297,605,165	2,810,159,896	580,393	2,299,006,203	721,682	679,967	(41,715)	5.3	109,508	(7,871)
3524	Oakridge School District	0.04228437%	0.03716458%	17,297,605,165	2,810,159,896	(741,727)	2,299,006,203	854,416	878,109	23,693	5.3	(139,948)	4,470
3527	Marcola School District 79	0.02096818%	0.02416178%	17,297,605,165	2,810,159,896	462,670	2,299,006,203	555,481	645,999	90,518	5.3	87,296	17,079
3533	Triangle Lake Schools	0.02197335%	0.01952952%	17,297,605,165	2,810,159,896	(354,049)	2,299,006,203	448,985	471,106	22,121	5.3	(66,802)	4,174
3537	Siuslaw School District 97J	0.05900159%	0.05965544%	17,297,605,165	2,810,159,896	94,725	2,299,006,203	1,371,482	1,035,136	(336,346)	5.3	17,873	(63,462)
3579	Lincoln County School District	0.00000000%	0.07233276%	17,297,605,165	2,810,159,896	10,479,169	2,299,006,203	1,662,935	7,689	(1,655,246)	5.3	1,977,202	(312,311)
3582	Linn County School District 5	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3603	Hamilton Creek School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	567	567	5.3	0	107
3610	Harrisburg Elementary School District 42J	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3613	Harris School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3615	Central Linn School District 552C	0.04727231%	0.04514140%	17,297,605,165	2,810,159,896	(308,714)	2,299,006,203	1,037,804	1,037,910	106	5.3	(58,248)	20
3618	Sweet Home School District 55	0.05785444%	0.07893863%	17,297,605,165	2,810,159,896	3,054,560	2,299,006,203	1,814,804	2,027,693	212,889	5.3	576,332	40,168
3626	Wyatt School District 63CJ	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3647	Scio School District 95C	0.04317675%	0.03771548%	17,297,605,165	2,810,159,896	(791,198)	2,299,006,203	867,081	980,683	113,602	5.3	(149,283)	21,434
3665	Santiam Canyon School District	0.02067358%	0.02759858%	17,297,605,165	2,810,159,896	1,003,255	2,299,006,203	634,493	306,910	(327,583)	5.3	189,293	(61,808)
3676	Harrisburg High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3684	Ontario School District 8C	0.12913911%	0.12857906%	17,297,605,165	2,810,159,896	(81,136)	2,299,006,203	2,956,041	2,423,041	(533,000)	5.3	(15,309)	(100,566)
3687	Juntura Grade School	0.00095324%	0.00009414%	17,297,605,165	2,810,159,896	(124,462)	2,299,006,203	2,164	10,993	8,429	5.3	(23,483)	1,590
3689	Vale School District 15	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	1,016	1,016	5.3	0	192
3694	Nyssa School District 26	0.08608510%	0.07938951%	17,297,605,165	2,810,159,896	(970,020)	2,299,006,203	1,825,170	1,995,736	170,566	5.3	(183,023)	32,182

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3696	Annex Elementary School	0.00700354%	0.00698456%	17,297,605,165	2,810,159,896	(2,750)	2,299,006,203	160,575	124,827	(35,748)	5.3	(519)	(6,745)
3707	Adrian School District 61	0.01891463%	0.01908634%	17,297,605,165	2,810,159,896	24,877	2,299,006,203	438,796	474,745	35,949	5.3	4,694	6,783
3709	Harper School District 66	0.01085112%	0.01028489%	17,297,605,165	2,810,159,896	(82,032)	2,299,006,203	236,450	235,413	(1,037)	5.3	(15,478)	(196)
3712	W W Jones School	0.00141050%	0.00137457%	17,297,605,165	2,810,159,896	(5,205)	2,299,006,203	31,601	24,285	(7,316)	5.3	(982)	(1,380)
3715	Vale High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3720	Silverton RFD	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3727	Aumsville Elementary	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3729	Jefferson School District 14Cj	0.03901611%	0.03472680%	17,297,605,165	2,810,159,896	(621,411)	2,299,006,203	798,371	483,946	(314,425)	5.3	(117,247)	(59,325)
3730	North Marion School District 15	0.08583473%	0.08533256%	17,297,605,165	2,810,159,896	(72,751)	2,299,006,203	1,961,801	1,371,715	(590,086)	5.3	(13,727)	(111,337)
3732	Marion Elementary School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3735	Salem-Keizer Public Schools	2.28120650%	2.26638947%	17,297,605,165	2,810,159,896	(2,146,609)	2,299,006,203	52,104,434	42,029,939	(10,074,495)	5.3	(405,021)	(1,900,848)
3750	St Paul School District	0.02301725%	0.02121218%	17,297,605,165	2,810,159,896	(261,509)	2,299,006,203	487,669	467,669	19,019	5.3	(49,341)	3,588
3759	Eldridge Elementary	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3760	West Stayton School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3761	Bethany Elementary	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	615	615	5.3	0	116
3763	Butte Creek School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	824	824	5.3	0	155
3769	Scotts Mills School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3771	Gervais Elementary School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3772	Stayton School District 77J	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3780	Mt Angel School District 91	0.05615104%	0.05179180%	17,297,605,165	2,810,159,896	(631,542)	2,299,006,203	1,190,697	1,070,286	(120,411)	5.3	(119,159)	(22,719)
3781	Silver Crest School District 93	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3786	Woodburn School District	0.04046447%	0.38475428%	17,297,605,165	2,810,159,896	(2,887,376)	2,299,006,203	8,845,525	9,594,097	748,572	5.3	(544,788)	141,240
3794	Detroit School District 123J	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3804	Monitor School District 142J	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3806	Cloverdale School District 144	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3809	Morrow County Schools	0.12279383%	0.11602478%	17,297,605,165	2,810,159,896	(980,663)	2,299,006,203	2,667,417	2,487,498	(179,919)	5.3	(185,031)	(33,947)
3818	Portland Public Schools	1.76983876%	2.38884722%	17,297,605,165	2,810,159,896	89,678,512	2,299,006,203	54,919,746	24,181,478	(30,738,268)	5.3	16,920,474	(5,799,673)
3820	Parkrose School District	0.15323142%	0.14597039%	17,297,605,165	2,810,159,896	(1,051,938)	2,299,006,203	3,355,868	3,450,728	94,860	5.3	(198,479)	17,898
3821	Gresham Grade School District 4	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3823	Orient School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3824	Reynolds School District	0.50634243%	0.49380165%	17,297,605,165	2,810,159,896	(1,816,839)	2,299,006,203	11,352,531	7,543,523	(3,809,008)	5.3	(342,800)	(718,681)
3842	Corbett School District 39	0.07848107%	0.07140853%	17,297,605,165	2,810,159,896	(1,024,631)	2,299,006,203	1,641,687	1,683,382	41,695	5.3	(193,327)	7,867
3843	David Douglas School District	0.91123890%	0.8600605%	17,297,605,165	2,810,159,896	(7,422,331)	2,299,006,203	19,771,592	18,907,441	(864,151)	5.3	(1,400,440)	(163,047)
3847	Riverdale School	0.04698638%	0.03965277%	17,297,605,165	2,810,159,896	(1,062,453)	2,299,006,203	911,620	668,618	(243,002)	5.3	(200,463)	(45,849)
3848	Barlow-Gresham Uhs District U2-20Jt	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3850	Dallas School District	0.21680841%	0.18677845%	17,297,605,165	2,810,159,896	(4,350,574)	2,299,006,203	4,294,048	4,810,897	516,849	5.3	(820,863)	97,519
3859	Central School District 13J	0.14612993%	0.15096504%	17,297,605,165	2,810,159,896	700,484	2,299,006,203	3,470,696	2,547,468	(923,228)	5.3	132,167	(174,194)
3865	Perrydale School District 21	0.02305890%	0.02191271%	17,297,605,165	2,810,159,896	(166,054)	2,299,006,203	503,775	555,253	51,478	5.3	(31,331)	9,713
3887	Falls City School District	0.00675140%	0.01104059%	17,297,605,165	2,810,159,896	621,394	2,299,006,203	253,824	72,007	(181,817)	5.3	117,244	(34,305)
3894	Sherman County School District 9	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3902	Tillamook Public Schools	0.05726777%	0.07537443%	17,297,605,165	2,810,159,896	2,623,193	2,299,006,203	1,732,863	465,865	(1,266,998)	5.3	494,942	(239,056)
3920	Neah-Kah-Nie School District	0.07785168%	0.07264329%	17,297,605,165	2,810,159,896	(754,563)	2,299,006,203	1,670,074	1,807,332	137,258	5.3	(142,370)	25,898
3927	Echo School District	0.01846264%	0.01927882%	17,297,605,165	2,810,159,896	118,244	2,299,006,203	443,221	331,588	(111,633)	5.3	22,310	(21,063)
3928	Umatilla School District 6R	0.06820748%	0.07457126%	17,297,605,165	2,810,159,896	921,950	2,299,006,203	1,714,398	1,522,375	(192,023)	5.3	173,953	(36,231)
3929	Ferndale School District 10	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3931	Pendleton School District 16R	0.08856744%	0.10110635%	17,297,605,165	2,810,159,896	1,816,568	2,299,006,203	2,324,441	1,008,227	(1,316,214)	5.3	342,749	(248,342)
3935	Athena-Weston School District 29Rj	0.04098020%	0.03759473%	17,297,605,165	2,810,159,896	(490,468)	2,299,006,203	864,305	905,301	40,996	5.3	(92,541)	7,735
3936	Milton-Freewater Elementary School District 31	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3942	Stanfield School District	0.01966030%	0.02154944%	17,297,605,165	2,810,159,896	273,688	2,299,006,203	495,423	227,819	(267,604)	5.3	51,639	(50,491)
3944	Ukiah School	0.00541489%	0.00483507%	17,297,605,165	2,810,159,896	(84,001)	2,299,006,203	111,159	129,727	18,568	5.3	(15,849)	3,503
3957	Helix School District	0.01367030%	0.01257000%	17,297,605,165	2,810,159,896	(159,406)	2,299,006,203	288,985	277,772	(11,213)	5.3	(30,077)	(2,116)
3958	Pilot Rock School District 2R	0.01502813%	0.01562274%	17,297,605,165	2,810,159,896	86,144	2,299,006,203	359,168	232,942	(126,226)	5.3	16,254	(23,816)
3959	Mcloughlin Union High School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
3965	La Grande Public Schools	0.10122011%	0.10120338%	17,297,605,165	2,810,159,896	(2,424)	2,299,006,203	2,326,672	1,694,251	(632,421)	5.3	(457)	(119,325)
3966	Union County School District	0.01433726%	0.01736294%	17,297,605,165	2,810,159,896	438,344	2,299,006,203	399,175	233,973	(165,202)	5.3	82,706	(31,170)
3967	North Powder School District	0.02044260%	0.01883438%	17,297,605,165	2,810,159,896	(232,990)	2,299,006,203	433,004	483,980	50,976	5.3	(43,960)	9,618
3969	Imbler School District	0.02442448%	0.02184005%	17,297,605,165	2,810,159,896	(374,417)	2,299,006,203	502,104	629,398	127,294	5.3	(70,645)	24,018

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
3970	Cove School District	0.01952173%	0.02024432%	17,297,605,165	2,810,159,896	104,685	2,299,006,203	465,418	781,759	316,341	5.3	19,752	59,687
3973	Elgin School District 23	0.02546278%	0.02518040%	17,297,605,165	2,810,159,896	(40,910)	2,299,006,203	578,899	616,460	37,561	5.3	(7,719)	7,087
3986	Joseph School District 6	0.02165605%	0.02035668%	17,297,605,165	2,810,159,896	(188,246)	2,299,006,203	468,001	486,395	18,394	5.3	(35,518)	3,471
3990	Wallowa School	0.01681149%	0.01510740%	17,297,605,165	2,810,159,896	(246,879)	2,299,006,203	347,320	426,202	78,882	5.3	(46,581)	14,883
3993	Enterprise School District 21	0.02578503%	0.02640124%	17,297,605,165	2,810,159,896	89,274	2,299,006,203	606,966	774,484	167,518	5.3	16,844	31,607
4003	Troy School District 54	0.00072986%	0.00066294%	17,297,605,165	2,810,159,896	(9,695)	2,299,006,203	15,241	17,390	2,149	5.3	(1,829)	405
4008	Chenoweth School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4012	Dufur Schools	0.02595346%	0.02481848%	17,297,605,165	2,810,159,896	(164,430)	2,299,006,203	570,578	803,230	232,652	5.3	(31,025)	43,897
4022	Maupin Grade School 84	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4025	West Union School District 1	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4030	Hillsboro Elementary School District 7	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4034	Gaston Public Schools	0.02546966%	0.02418429%	17,297,605,165	2,810,159,896	(186,217)	2,299,006,203	555,998	331,560	(224,438)	5.3	(35,135)	(42,347)
4035	Banks School District	0.05891223%	0.05671970%	17,297,605,165	2,810,159,896	(317,641)	2,299,006,203	1,303,989	1,236,836	(67,153)	5.3	(59,932)	(12,670)
4047	Reedville School District 29	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4055	Groner School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4062	Beaverton School District	2.60236289%	2.62046701%	17,297,605,165	2,810,159,896	2,622,824	2,299,006,203	60,244,699	51,691,128	(8,553,571)	5.3	494,872	(1,613,881)
4080	North Plains School District 70	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4105	Hillsboro Union High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4109	Spray School District 1	0.00414493%	0.00400127%	17,297,605,165	2,810,159,896	(20,812)	2,299,006,203	91,989	122,530	30,541	5.3	(3,927)	5,762
4114	Fossil School District 21J	0.00976469%	0.00885865%	17,297,605,165	2,810,159,896	(131,262)	2,299,006,203	203,661	245,205	41,544	5.3	(24,766)	7,838
4128	Yamhill Grade School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4135	Newberg School District 29Jt	0.22340247%	0.19199214%	17,297,605,165	2,810,159,896	(4,550,555)	2,299,006,203	4,413,911	3,198,691	(1,215,220)	5.3	(858,595)	(229,287)
4142	McMinnville Schools	0.38779200%	0.37472327%	17,297,605,165	2,810,159,896	(1,893,325)	2,299,006,203	8,614,911	7,079,125	(1,535,786)	5.3	(357,231)	(289,771)
4144	Sheridan School District 48J	0.05621338%	0.04446087%	17,297,605,165	2,810,159,896	(1,702,639)	2,299,006,203	1,022,158	1,547,298	525,140	5.3	(321,253)	99,083
4166	Yamhill-Carlton School District 1	0.01307372%	0.01718255%	17,297,605,165	2,810,159,896	595,264	2,299,006,203	395,028	88	(394,940)	5.3	112,314	(74,517)
4185	Lebanon School District Uh-1	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4189	Wasco County High School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4203	Victor Point School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4218	Curry County Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4219	Grant County Education Service District	0.00728930%	0.00495111%	17,297,605,165	2,810,159,896	(338,744)	2,299,006,203	113,826	448,034	334,208	5.3	(63,914)	63,058
4220	Jefferson County Education Service District	0.01372776%	0.01214500%	17,297,605,165	2,810,159,896	(229,302)	2,299,006,203	279,214	280,844	1,630	5.3	(43,265)	308
4221	Marion Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4223	InterMountain Education Service District	0.09468737%	0.09946778%	17,297,605,165	2,810,159,896	692,559	2,299,006,203	2,286,770	1,729,737	(557,033)	5.3	130,672	(105,101)
4224	Wallowa County Region 18	0.01453277%	0.01341250%	17,297,605,165	2,810,159,896	(162,298)	2,299,006,203	308,354	339,746	31,392	5.3	(30,622)	5,923
4225	Washington County Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4226	North Central Education Service District	0.00741716%	0.00611789%	17,297,605,165	2,810,159,896	(188,231)	2,299,006,203	140,651	140,812	161	5.3	(35,515)	30
4227	Cascade School District Uh5	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4230	Mari-Linn School District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4232	South Coast Education Service District Region 7	0.05557005%	0.05917010%	17,297,605,165	2,810,159,896	521,555	2,299,006,203	1,360,324	1,437,401	77,077	5.3	98,407	14,543
4237	Douglas Education Service District	0.12197299%	0.11840406%	17,297,605,165	2,810,159,896	(517,046)	2,299,006,203	2,722,117	2,505,397	(216,720)	5.3	(97,556)	(40,891)
4238	Multnomah Education Service District	0.15893506%	0.19398985%	17,297,605,165	2,810,159,896	5,078,543	2,299,006,203	4,459,839	2,582,058	(1,877,781)	5.3	958,216	(354,298)
4251	Clatsop County Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4252	High Desert Education Service District	0.12564731%	0.12566091%	17,297,605,165	2,810,159,896	1,970	2,299,006,203	2,888,952	2,904,522	15,570	5.3	372	2,938
4254	Willamette Education Service District	0.09497467%	0.12405284%	17,297,605,165	2,810,159,896	4,212,683	2,299,006,203	2,851,982	1,295,491	(1,556,491)	5.3	794,846	(293,678)
4258	Hermiston School District 8R	0.25121711%	0.25737471%	17,297,605,165	2,810,159,896	892,079	2,299,006,203	5,917,061	5,105,058	(812,003)	5.3	168,317	(153,208)
4259	Clackamas Education Service District	0.13463293%	0.14086980%	17,297,605,165	2,810,159,896	903,563	2,299,006,203	3,238,605	2,274,105	(964,500)	5.3	170,484	(181,981)
4260	Greater Albany School District 8J	0.51477186%	0.51396363%	17,297,605,165	2,810,159,896	(117,091)	2,299,006,203	11,816,056	9,956,899	(1,859,157)	5.3	(22,093)	(350,784)
4268	Lake Oswego School District	0.34530044%	0.36962863%	17,297,605,165	2,810,159,896	3,524,633	2,299,006,203	8,497,785	6,140,433	(2,357,352)	5.3	665,006	(444,783)
4270	Silver Falls School District	0.18995280%	0.18566471%	17,297,605,165	2,810,159,896	(621,234)	2,299,006,203	4,288,443	3,665,239	(603,204)	5.3	(117,214)	(113,812)
4271	Malheur Education Service District Region 14	0.03050817%	0.02801873%	17,297,605,165	2,810,159,896	(360,656)	2,299,006,203	644,152	671,472	27,320	5.3	(68,048)	5,155
4272	Linn-Benton-Lincoln Education Service District	0.15940438%	0.15182071%	17,297,605,165	2,810,159,896	(1,098,680)	2,299,006,203	3,490,368	3,746,775	256,407	5.3	(207,298)	48,379
4273	Double O School District	0.00076565%	0.00065052%	17,297,605,165	2,810,159,896	(16,680)	2,299,006,203	14,955	16,537	1,582	5.3	(3,147)	298
4275	Tillamook County Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4276	Lane County Education Service District	0.08488440%	0.08093894%	17,297,605,165	2,810,159,896	(571,596)	2,299,006,203	1,860,791	1,726,197	(134,594)	5.3	(107,848)	(25,395)
4277	Mitchell School	0.00538742%	0.00750314%	17,297,605,165	2,810,159,896	306,514	2,299,006,203	172,498	206,114	33,616	5.3	57,833	6,343
4279	St Helens School District 502	0.08930249%	0.0929924%	17,297,605,165	2,810,159,896	1,448,273	2,299,006,203	2,282,896	869,261	(1,413,635)	5.3	273,259	(266,724)
4280	Northwest Regional Education Service District	0.36228963%	0.35188665%	17,297,605,165	2,810,159,896	(1,507,126)	2,299,006,203	8,089,896	8,699,754	609,858	5.3	(284,363)	115,068

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4286	Southern Oregon Education Service District	0.15218348%	0.13906508%	17,297,605,165	2,810,159,896	(1,900,521)	2,299,006,203	3,197,115	2,344,223	(852,892)	5.3	(358,589)	(160,923)
4288	Medford School District 549C	0.70973547%	0.66584577%	17,297,605,165	2,810,159,896	(6,358,497)	2,299,006,203	15,307,836	14,800,634	(507,202)	5.3	(1,199,716)	(95,698)
4291	Dayton Public Schools	0.03634969%	0.03812254%	17,297,605,165	2,810,159,896	256,842	2,299,006,203	876,440	562,000	(314,440)	5.3	48,461	(59,328)
4293	Lake County Education Service District	0.00769143%	0.00547274%	17,297,605,165	2,810,159,896	(321,431)	2,299,006,203	125,819	150,414	24,595	5.3	(60,647)	4,641
4294	Harney Education Service District Region XVII	0.01324993%	0.01214984%	17,297,605,165	2,810,159,896	(159,375)	2,299,006,203	279,326	249,682	(29,644)	5.3	(30,071)	(5,593)
4295	Wasco County Education Service District	0.02407343%	0.02466757%	17,297,605,165	2,810,159,896	86,075	2,299,006,203	567,109	657,651	90,542	5.3	16,241	17,083
4297	Yamhill Education Service District	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4306	Amity School District	0.02236876%	0.02617916%	17,297,605,165	2,810,159,896	552,030	2,299,006,203	601,861	508,732	(93,129)	5.3	104,157	(17,572)
4307	Columbia School District 5J	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4309	Scappoose School District	0.13395434%	0.12459770%	17,297,605,165	2,810,159,896	(1,355,538)	2,299,006,203	2,864,509	3,017,271	152,762	5.3	(255,762)	28,823
4311	Redmond School District 2J	0.37419441%	0.37841475%	17,297,605,165	2,810,159,896	611,419	2,299,006,203	8,699,779	7,444,039	(1,255,740)	5.3	115,362	(236,932)
4312	Reedsport School District	0.02606736%	0.03117229%	17,297,605,165	2,810,159,896	739,574	2,299,006,203	716,653	441,484	(275,169)	5.3	139,542	(51,919)
4313	Forest Grove School District	0.37949821%	0.35401230%	17,297,605,165	2,810,159,896	(3,692,257)	2,299,006,203	8,138,765	11,079,702	2,940,937	5.3	(696,652)	554,894
4314	Willamina School District 30J	0.05298946%	0.05528087%	17,297,605,165	2,810,159,896	331,966	2,299,006,203	1,270,911	914,815	(356,096)	5.3	62,635	(67,188)
4315	John Day School District	0.02327524%	0.02520729%	17,297,605,165	2,810,159,896	279,904	2,299,006,203	579,517	472,260	(107,257)	5.3	52,812	(20,237)
4316	Tigard-Tualatin School District 23J	0.80727908%	0.77126855%	17,297,605,165	2,810,159,896	(5,217,006)	2,299,006,203	17,731,512	17,536,335	(195,177)	5.3	(98,341)	(36,826)
4317	Sherwood School District 88J	0.31149201%	0.29700318%	17,297,605,165	2,810,159,896	(2,099,062)	2,299,006,203	6,828,122	6,437,909	(390,213)	5.3	(396,049)	(73,625)
4320	Rainier School District 13	0.03413767%	0.04386640%	17,297,605,165	2,810,159,896	1,409,444	2,299,006,203	1,008,491	567,630	(440,861)	5.3	265,933	(83,181)
4321	North Clackamas School District 12	0.78797705%	0.80379776%	17,297,605,165	2,810,159,896	2,292,017	2,299,006,203	18,479,360	12,946,856	(5,532,504)	5.3	432,456	(1,043,869)
4323	Estacada School District 108	0.08711786%	0.08566327%	17,297,605,165	2,810,159,896	(210,733)	2,299,006,203	1,969,404	1,504,887	(464,517)	5.3	(99,761)	(87,645)
4324	Centennial School District 28	0.49534638%	0.44625165%	17,297,605,165	2,810,159,896	(7,112,573)	2,299,006,203	10,259,353	11,307,811	1,048,458	5.3	(1,341,995)	197,822
4326	Harney County School District 3	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4327	Jordan Valley School District 3	0.00753843%	0.00757327%	17,297,605,165	2,810,159,896	5,047	2,299,006,203	174,110	158,612	(15,498)	5.3	952	(2,924)
4329	Gervais School District 1	0.02984298%	0.03474950%	17,297,605,165	2,810,159,896	710,829	2,299,006,203	798,893	277,148	(521,745)	5.3	134,119	(98,442)
4330	Vale School District 84	0.07190006%	0.06605193%	17,297,605,165	2,810,159,896	(847,244)	2,299,006,203	1,518,538	1,524,792	6,254	5.3	(159,857)	1,180
4331	Mollala River School District	0.04690462%	0.06367016%	17,297,605,165	2,810,159,896	2,428,898	2,299,006,203	1,463,781	0	(1,463,781)	5.3	458,283	(276,185)
4332	Gresham-Barlow School District 10	0.50429245%	0.50559722%	17,297,605,165	2,810,159,896	189,028	2,299,006,203	11,623,711	8,382,681	(3,241,030)	5.3	35,666	(611,515)
4333	Canby School District	0.16410485%	0.19210755%	17,297,605,165	2,810,159,896	4,056,876	2,299,006,203	4,416,564	2,020,698	(2,395,866)	5.3	765,448	(452,050)
4334	Cascade School District 5	0.08387690%	0.09419257%	17,297,605,165	2,810,159,896	1,494,477	2,299,006,203	2,165,493	1,263,588	(901,905)	5.3	281,977	(170,171)
4335	Milton-Freewater Unified School District 7	0.05010472%	0.06292530%	17,297,605,165	2,810,159,896	1,857,374	2,299,006,203	1,446,657	517,691	(928,966)	5.3	350,448	(175,277)
4336	Nestucca Valley School District 101	0.02999966%	0.02778565%	17,297,605,165	2,810,159,896	(320,754)	2,299,006,203	638,794	611,355	(27,439)	5.3	(60,520)	(5,177)
4337	Sherman County School District	0.01694953%	0.01372901%	17,297,605,165	2,810,159,896	(466,571)	2,299,006,203	315,631	387,389	71,758	5.3	(88,032)	13,539
4338	Three Rivers U J School District	0.23601836%	0.23966842%	17,297,605,165	2,810,159,896	528,801	2,299,006,203	5,509,992	4,401,439	(1,108,553)	5.3	99,774	(209,161)
4339	Lebanon Community School District	0.26017023%	0.25655807%	17,297,605,165	2,810,159,896	(523,310)	2,299,006,203	5,898,286	6,043,818	145,532	5.3	(98,738)	27,459
4340	Monroe School District 1J	0.02244527%	0.02152615%	17,297,605,165	2,810,159,896	(133,157)	2,299,006,203	494,888	375,128	(119,760)	5.3	(25,124)	(22,596)
4341	Hillsboro School District 1J	1.17818269%	1.15870694%	17,297,605,165	2,810,159,896	(2,821,538)	2,299,006,203	26,638,744	22,227,606	(4,411,138)	5.3	(532,366)	(832,290)
4342	North Santiam School District 29J	0.07994184%	0.08533631%	17,297,605,165	2,810,159,896	781,521	2,299,006,203	1,961,887	728,680	(1,233,207)	5.3	147,457	(232,681)
4343	Harrisburg School District 7	0.06292622%	0.05287731%	17,297,605,165	2,810,159,896	(1,455,831)	2,299,006,203	1,215,653	982,308	(233,345)	5.3	(274,685)	(44,027)
4344	South Wasco County School District 1	0.02238777%	0.01908543%	17,297,605,165	2,810,159,896	(478,425)	2,299,006,203	438,775	540,829	102,054	5.3	(90,269)	19,255
4345	Oregon Trail School District 46	0.25825876%	0.24631121%	17,297,605,165	2,810,159,896	(1,730,895)	2,299,006,203	5,662,710	6,006,053	343,343	5.3	(326,584)	64,782
4346	Knappa School District 4	0.03837569%	0.03297550%	17,297,605,165	2,810,159,896	(782,350)	2,299,006,203	758,109	818,674	60,565	5.3	(147,613)	11,427
4347	Clatskanie School District 6J	0.05871171%	0.05041284%	17,297,605,165	2,810,159,896	(1,202,294)	2,299,006,203	1,158,994	1,247,607	88,613	5.3	(226,848)	16,719
4348	Lourdes Charter School	0.00203424%	0.00075601%	17,297,605,165	2,810,159,896	(185,183)	2,299,006,203	17,381	28,122	10,741	5.3	(34,940)	5,306
4350	Ridgeline Montessori	0.01138366%	0.01054063%	17,297,605,165	2,810,159,896	(122,134)	2,299,006,203	242,330	249,302	6,972	5.3	(23,044)	1,315
4351	The Village School	0.00309028%	0.00307652%	17,297,605,165	2,810,159,896	(1,993)	2,299,006,203	70,729	50,401	(20,328)	5.3	(376)	(3,835)
4352	Armaddillo Technical Institute	0.00420208%	0.00483291%	17,297,605,165	2,810,159,896	91,390	2,299,006,203	111,109	111,645	536	5.3	17,243	101
4354	Opal Charter School	0.00209785%	0.00223964%	17,297,605,165	2,810,159,896	20,541	2,299,006,203	51,489	60,934	9,445	5.3	3,876	1,782
4355	Three Rivers Charter School	0.00742658%	0.00810635%	17,297,605,165	2,810,159,896	98,481	2,299,006,203	186,365	171,962	(14,403)	5.3	18,581	(2,718)
4358	Detroit Lake Charter School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4360	Luckiamute Valley Charter School	0.0105197%	0.01174991%	17,297,605,165	2,810,159,896	179,345	2,299,006,203	270,131	263,490	(6,641)	5.3	33,839	(1,253)
4361	Rimrock Expeditionary Alternative Learning	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4362	Kings Valley Charter School	0.00072603%	0.00082778%	17,297,605,165	2,810,159,896	14,741	2,299,006,203	19,031	19,391	360	5.3	2,781	68
4363	Multisensory Learning Academy	0.02325029%	0.02123514%	17,297,605,165	2,810,159,896	(291,944)	2,299,006,203	488,197	563,474	75,277	5.3	(55,084)	14,203
4365	Mitch Charter School	0.01125107%	0.00797955%	17,297,605,165	2,810,159,896	(473,961)	2,299,006,203	183,450	222,592	(39,258)	5.3	(89,427)	7,385
4366	Sand Ridge Charter School	0.01261911%	0.01289633%	17,297,605,165	2,810,159,896	40,161	2,299,006,203	296,487	322,497	26,010	5.3	7,578	4,908
4367	Arthur Academy Charter School	0.04557910%	0.04504635%	17,297,605,165	2,810,159,896	(77,181)	2,299,006,203	1,035,618	948,106	(87,512)	5.3	(14,562)	(16,512)
4369	Trillium Charter School	0.01060984%	0.01253169%	17,297,605,165	2,810,159,896	278,427	2,299,006,203	288,104	70,410	(217,694)	5.3	52,533	(41,074)

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4370	Howard Street Charter School, Inc.	0.00512044%	0.00428481%	17,297,605,165	2,810,159,896	(121,062)	2,299,006,203	98,508	132,198	33,690	5.3	(22,842)	6,357
4371	The Lighthouse School	0.01007838%	0.00688847%	17,297,605,165	2,810,159,896	(462,136)	2,299,006,203	158,366	288,963	130,597	5.3	(87,195)	24,641
4373	Sheridan Japanese School Foundation	0.00385634%	0.00318436%	17,297,605,165	2,810,159,896	(97,352)	2,299,006,203	73,209	79,425	6,216	5.3	(18,368)	1,173
4374	Ione School District	0.01717026%	0.01785187%	17,297,605,165	2,810,159,896	98,747	2,299,006,203	410,416	389,133	(21,283)	5.3	18,632	(4,016)
4375	Eddyville Charter School	0.00895228%	0.00957920%	17,297,605,165	2,810,159,896	90,824	2,299,006,203	220,226	297,801	77,575	5.3	17,137	14,637
4376	Four Rivers Community School	0.01500794%	0.01628336%	17,297,605,165	2,810,159,896	184,775	2,299,006,203	374,355	380,186	5,831	5.3	34,863	1,100
4378	Mosier Community School	0.01169236%	0.01025178%	17,297,605,165	2,810,159,896	(208,703)	2,299,006,203	235,689	241,598	5,909	5.3	(39,378)	1,115
4379	Siletz Valley School	0.00897621%	0.00777186%	17,297,605,165	2,810,159,896	(174,480)	2,299,006,203	178,676	257,586	78,910	5.3	(32,921)	14,889
4380	The Emerson School	0.00651530%	0.00574232%	17,297,605,165	2,810,159,896	(111,985)	2,299,006,203	132,016	256,003	123,987	5.3	(21,129)	23,394
4381	North Wasco County School District 21	0.12382020%	0.13439729%	17,297,605,165	2,810,159,896	1,532,350	2,299,006,203	3,089,802	2,158,724	(931,078)	5.3	289,123	(175,675)
4382	Self Enhancement Inc	0.00025157%	0.00000000%	17,297,605,165	2,810,159,896	(36,447)	2,299,006,203	0	0	0	5.3	(6,877)	0
4383	City View Charter School	0.00922694%	0.00930651%	17,297,605,165	2,810,159,896	11,528	2,299,006,203	213,957	205,101	(8,856)	5.3	2,175	(1,671)
4386	Nixyaawii Community School	0.00504309%	0.00570868%	17,297,605,165	2,810,159,896	96,427	2,299,006,203	131,243	150,462	19,219	5.3	18,194	3,626
4388	West Lane Tech	0.00437901%	0.00506197%	17,297,605,165	2,810,159,896	98,944	2,299,006,203	116,375	147,853	31,478	5.3	18,669	5,939
4390	Oregon Connections Academy	0.11121136%	0.11157385%	17,297,605,165	2,810,159,896	52,516	2,299,006,203	2,565,090	2,840,329	275,239	5.3	9,909	51,932
4392	Eagleridge High School	0.00874230%	0.00971829%	17,297,605,165	2,810,159,896	141,396	2,299,006,203	223,424	193,788	(29,638)	5.3	26,678	(5,592)
4393	Cascade Heights Public Charter School	0.00942527%	0.00990260%	17,297,605,165	2,810,159,896	69,154	2,299,006,203	227,661	209,701	(17,960)	5.3	13,048	(3,389)
4395	Siletz Valley Early College Academy	0.00304002%	0.00317407%	17,297,605,165	2,810,159,896	19,420	2,299,006,203	72,972	11,272	(61,700)	5.3	3,664	(11,642)
4396	Sweet Home Charter School	0.00760697%	0.00553681%	17,297,605,165	2,810,159,896	(299,913)	2,299,006,203	127,292	122,510	(4,782)	5.3	(56,587)	(902)
4397	Springwater Environmental Sciences School	0.00976834%	0.00834650%	17,297,605,165	2,810,159,896	(205,988)	2,299,006,203	191,887	218,188	26,301	5.3	(38,866)	4,962
4398	LEP High	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4400	Phoenix School	0.00753758%	0.00540321%	17,297,605,165	2,810,159,896	(309,215)	2,299,006,203	124,220	135,522	11,302	5.3	(58,342)	2,132
4401	Ballston Community School	0.00261114%	0.00211049%	17,297,605,165	2,810,159,896	(72,531)	2,299,006,203	48,520	51,412	2,892	5.3	(13,685)	546
4402	Sage Community School	0.00000000%	0.00005343%	17,297,605,165	2,810,159,896	7,741	2,299,006,203	1,228	23,453	22,225	5.3	1,461	4,193
4403	Portland Village School	0.01606723%	0.00852825%	17,297,605,165	2,810,159,896	(1,092,206)	2,299,006,203	196,065	652,560	456,495	5.3	(206,077)	86,131
4404	Alliance Charter Academy	0.02062901%	0.01716580%	17,297,605,165	2,810,159,896	(501,731)	2,299,006,203	394,643	714,463	319,820	5.3	(94,666)	60,343
4405	Forest Grove Community School	0.00946223%	0.00949583%	17,297,605,165	2,810,159,896	4,868	2,299,006,203	218,310	260,057	41,747	5.3	918	8,777
4407	Madrone Trail Public Charter School	0.00782512%	0.00965039%	17,297,605,165	2,810,159,896	264,435	2,299,006,203	221,863	203,761	(18,102)	5.3	49,893	(3,415)
4408	Muddy Creek Charter School	0.00470571%	0.00465822%	17,297,605,165	2,810,159,896	(6,881)	2,299,006,203	107,093	132,052	24,959	5.3	(1,298)	4,709
4409	Southwest Charter School	0.00103559%	0.00879490%	17,297,605,165	2,810,159,896	1,124,126	2,299,006,203	202,195	187,248	(14,947)	5.3	212,099	(2,820)
4410	Ace Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4411	Sherwood Charter School	0.00862053%	0.00794882%	17,297,605,165	2,810,159,896	(97,314)	2,299,006,203	182,744	182,342	(402)	5.3	(18,361)	(76)
4412	Estacada Web Academy	0.02221580%	0.02290117%	17,297,605,165	2,810,159,896	99,293	2,299,006,203	526,499	659,165	132,666	5.3	18,735	25,031
4413	Marcola Early College Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	14,181	14,181	5.3	0	2,676
4414	Marcola Web Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	8,581	8,581	5.3	0	1,619
4418	Lewis And Clark Montessori Charter School	0.01962406%	0.01953852%	17,297,605,165	2,810,159,896	(12,392)	2,299,006,203	449,192	427,981	(21,211)	5.3	(2,338)	(4,002)
4419	Silvies River Web Academy	0.00666488%	0.00932540%	17,297,605,165	2,810,159,896	385,441	2,299,006,203	214,392	300,779	86,387	5.3	72,725	16,299
4420	Oregon Virtual Academy	0.04731964%	0.04893893%	17,297,605,165	2,810,159,896	234,594	2,299,006,203	1,125,109	1,044,304	(80,805)	5.3	44,263	(15,246)
4421	Home Scholars Academy of Oakridge and Westfir	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4422	Redmond Proficiency Academy	0.03440282%	0.03687017%	17,297,605,165	2,810,159,896	357,455	2,299,006,203	847,647	815,684	(31,963)	5.3	67,444	(6,031)
4423	Molalla River Academy	0.00862313%	0.00894564%	17,297,605,165	2,810,159,896	46,723	2,299,006,203	205,661	320,916	115,255	5.3	8,816	21,746
4424	The Ivy School	0.01039057%	0.00696295%	17,297,605,165	2,810,159,896	(496,574)	2,299,006,203	160,079	260,954	100,875	5.3	(93,693)	19,033
4429	Clackamas Web Academy	0.00016779%	0.00012635%	17,297,605,165	2,810,159,896	(6,003)	2,299,006,203	2,905	3,114	209	5.3	(1,133)	39
4430	Clackamas Charter Alliance 2	0.00109741%	0.00098942%	17,297,605,165	2,810,159,896	(15,646)	2,299,006,203	22,747	23,419	672	5.3	(2,952)	127
4431	Corbett Charter School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4432	Renaissance Public Academy	0.00463289%	0.00041813%	17,297,605,165	2,810,159,896	(610,612)	2,299,006,203	9,613	90,032	80,419	5.3	(115,210)	15,173
4433	Powell Butte Community Charter School	0.00897366%	0.00957176%	17,297,605,165	2,810,159,896	86,650	2,299,006,203	220,055	241,129	21,074	5.3	16,349	3,976
4434	Logos Public Charter School	0.00246378%	0.03400415%	17,297,605,165	2,810,159,896	4,569,394	2,299,006,203	781,758	770,900	(10,858)	5.3	862,150	(2,049)
4435	Sunny Wolf Charter School	0.00692986%	0.00697253%	17,297,605,165	2,810,159,896	6,182	2,299,006,203	160,299	169,274	8,975	5.3	1,166	1,693
4436	Academy Of Arts & Academics	0.00899408%	0.00000000%	17,297,605,165	2,810,159,896	(1,303,012)	2,299,006,203	0	0	0	5.3	(245,851)	0
4437	Center for Advance Learning	0.01006922%	0.00957180%	17,297,605,165	2,810,159,896	(72,064)	2,299,006,203	220,056	225,799	5,743	5.3	(13,597)	1,084
4439	Homesource Family Charter	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4440	Sheridan Allprep Academy	0.00573934%	0.00603146%	17,297,605,165	2,810,159,896	42,320	2,299,006,203	138,664	146,589	7,925	5.3	7,985	1,495
4441	Baker Web Academy	0.05826418%	0.07059989%	17,297,605,165	2,810,159,896	1,787,129	2,299,006,203	1,623,966	1,873,275	250,179	5.3	337,194	47,204
4443	Knova Learning Oregon	0.01163892%	0.01195495%	17,297,605,165	2,810,159,896	45,785	2,299,006,203	274,845	257,121	(17,724)	5.3	8,639	(3,344)
4444	Bennett Pearson Academy, Inc.	0.00415562%	0.00687802%	17,297,605,165	2,810,159,896	394,406	2,299,006,203	158,126	137,266	(20,860)	5.3	74,416	(3,936)
4446	Coburg Community Charter School	0.01034502%	0.00924422%	17,297,605,165	2,810,159,896	(159,478)	2,299,006,203	212,525	234,676	22,151	5.3	(30,090)	4,179

Exhibit H

Deferred Outflows/(Inflows) for Employer-Specific Adjustments

June 30, 2020 Measurement Date

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

Employer Number	Employer Name	Proportionate Share at Prior Measurement Date	Proportionate Share at Current Measurement Date	Collective Net Pension Liability at Prior Measurement Date	Collective Deferred Outflow/(Inflow) at Prior Measurement Date	Net Deferred Outflow/(Inflow) Due to Change in Proportionate Share	System Contributions for Measurement Period*	Employer Proportionate Share of Contributions*	Employer Actual Contributions*	Net Deferred Outflow/(Inflow) Due to Employer Contributions	Amortization Period	New Deferred Outflow/(Inflow) Due to Change in Proportionate Share Recognized During Measurement Period	New Deferred Outflow/(Inflow) Due to Employer Contributions Recognized During Measurement Period
4447	Arco Iris Spanish Immersion Charter School	0.01013732%	0.01150902%	17,297,605,165	2,810,159,896	198,724	2,299,006,203	264,593	332,120	67,527	5.3	37,495	12,741
4448	Gresham Barlow Web Academy	0.01820854%	0.01958351%	17,297,605,165	2,810,159,896	199,198	2,299,006,203	450,226	503,540	53,314	5.3	37,585	10,059
4449	Mosier Middle School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4450	Sauvie Island Academy	0.01251092%	0.00952383%	17,297,605,165	2,810,159,896	(432,753)	2,299,006,203	218,953	260,810	41,857	5.3	(81,652)	7,898
4451	River's Edge Academy Charter School	0.00556125%	0.00734000%	17,297,605,165	2,810,159,896	257,695	2,299,006,203	168,747	158,115	(10,632)	5.3	48,622	(2,006)
4452	South Columbia Family School	0.00211271%	0.00223201%	17,297,605,165	2,810,159,896	17,283	2,299,006,203	51,314	48,875	(2,439)	5.3	3,261	(460)
4453	Woodland Educational Initiative	0.00727380%	0.00816470%	17,297,605,165	2,810,159,896	129,069	2,299,006,203	187,707	128,533	(59,174)	5.3	24,353	(11,165)
4454	Le Monde Immersion Charter School	0.00993234%	0.01119191%	17,297,605,165	2,810,159,896	182,480	2,299,006,203	257,303	303,361	46,058	5.3	34,430	8,690
4455	Hope Chinese Charter School	0.01217885%	0.01512134%	17,297,605,165	2,810,159,896	426,291	2,299,006,203	347,641	346,912	(729)	5.3	80,432	(138)
4456	Insight School of Oregon Charter	0.01021121%	0.01030134%	17,297,605,165	2,810,159,896	13,057	2,299,006,203	236,828	330,243	93,415	5.3	2,464	17,625
4457	Oregon Virtual Education East	0.00095533%	0.00096915%	17,297,605,165	2,810,159,896	2,003	2,299,006,203	22,281	21,552	(729)	5.3	378	(138)
4458	Oregon Virtual Education West	0.00095533%	0.00096400%	17,297,605,165	2,810,159,896	1,257	2,299,006,203	22,162	21,552	(610)	5.3	237	(115)
4459	Crater Lake Charter Academy	0.01093816%	0.01015037%	17,297,605,165	2,810,159,896	(114,131)	2,299,006,203	233,358	257,511	24,153	5.3	(21,534)	4,557
4460	Kairos Pdx	0.00892286%	0.00987217%	17,297,605,165	2,810,159,896	137,531	2,299,006,203	226,962	236,053	9,091	5.3	25,949	1,715
4461	Mountain View Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	0	0	5.3	0	0
4462	Bend International School	0.00799181%	0.00872301%	17,297,605,165	2,810,159,896	105,933	2,299,006,203	200,543	231,684	31,141	5.3	19,987	5,876
4463	Dallas Community School-Community Innovation Partners	0.00594478%	0.00415686%	17,297,605,165	2,810,159,896	(259,023)	2,299,006,203	95,566	110,114	14,548	5.3	(48,872)	2,745
4464	The Valley School Of Southern Oregon	0.00215835%	0.00350342%	17,297,605,165	2,810,159,896	194,867	2,299,006,203	80,544	86,147	5,603	5.3	36,767	1,057
4465	Bridge Educational Foundation	0.00269412%	0.00190191%	17,297,605,165	2,810,159,896	(114,771)	2,299,006,203	43,725	33,931	(9,794)	5.3	(21,655)	(1,848)
4467	Cannon Beach Academy	0.00082336%	0.00231960%	17,297,605,165	2,810,159,896	216,767	2,299,006,203	53,328	52,858	(470)	5.3	40,899	(89)
4468	Frontier Charter Academy	0.00488324%	0.01172144%	17,297,605,165	2,810,159,896	990,680	2,299,006,203	269,477	449,684	180,207	5.3	186,921	34,001
4469	Desert Sky Montessori	0.00028902%	0.00464312%	17,297,605,165	2,810,159,896	630,798	2,299,006,203	106,746	138,818	32,072	5.3	119,018	6,051
4470	Oregon Family School	0.00000000%	0.00122289%	17,297,605,165	2,810,159,896	177,166	2,299,006,203	28,114	219,817	191,703	5.3	33,428	36,170
4471	Wahtonka Community School	0.00000000%	0.00043044%	17,297,605,165	2,810,159,896	62,360	2,299,006,203	9,896	104,278	94,382	5.3	11,766	17,808
4472	Valley Inquiry Charter School	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	6,671	6,671	5.3	0	1,259
4473	Willamette Connections Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	57,308	57,308	5.3	0	10,813
4479	Harmony Academy	0.00000000%	0.00000000%	17,297,605,165	2,810,159,896	0	2,299,006,203	0	53,815	53,815	5.3	0	10,154

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
1000	State Agencies	6/30/2019	Proportion	5.3	4.3	102,479,826	83,144,010	19,335,816	19,335,816	19,335,816	19,335,816	19,335,816	5,800,746	0
1000	State Agencies	6/30/2019	Contribution	5.3	4.3	(78,772,056)	(63,909,404)	(14,862,652)	(14,862,652)	(14,862,652)	(14,862,652)	(14,862,652)	(4,458,796)	0
1000	State Agencies	6/30/2018	Proportion	5.2	3.2	157,753,377	97,079,001	30,337,188	30,337,188	30,337,188	30,337,188	30,337,188	0	0
1000	State Agencies	6/30/2018	Contribution	5.2	3.2	(79,349,460)	(48,830,437)	(15,259,512)	(15,259,512)	(15,259,512)	(15,259,512)	(15,259,512)	(3,051,901)	0
1000	State Agencies	6/30/2017	Proportion	5.2	2.2	(35,701,846)	(15,104,628)	(6,865,739)	(6,865,739)	(6,865,739)	(6,865,739)	(1,373,150)	0	0
1000	State Agencies	6/30/2017	Contribution	5.2	2.2	7,404,359	3,132,614	1,423,915	1,423,915	1,423,915	1,423,915	284,784	0	0
1000	State Agencies	6/30/2016	Proportion	5.3	1.3	43,693,431	10,717,256	8,244,044	8,244,044	8,244,044	2,473,212	0	0	0
1000	State Agencies	6/30/2016	Contribution	5.3	1.3	(4,569,945)	(1,120,928)	(862,254)	(862,254)	(862,254)	(862,254)	0	0	0
1000	State Agencies	6/30/2015	Proportion	5.3	0.3	87,291,757	4,941,043	16,470,143	4,941,043	0	0	0	0	0
1000	State Agencies	6/30/2015	Contribution	5.3	0.3	2,090,880	118,353	394,505	118,353	0	0	0	0	0
1000	State Agencies	6/30/2014	Proportion	5.4	0.0	35,768,691	0	2,649,532	0	0	0	0	0	0
1000	State Agencies	6/30/2014	Contribution	5.4	0.0	(59,216,653)	0	(4,386,420)	0	0	0	0	0	0
1039	SAIF	6/30/2019	Proportion	5.3	4.3	(49,492,918)	(40,154,632)	(9,338,286)	(9,338,286)	(9,338,286)	(9,338,286)	(9,338,286)	(2,801,488)	0
1039	SAIF	6/30/2019	Contribution	5.3	4.3	98,247,504	79,710,239	18,537,265	18,537,265	18,537,265	18,537,265	18,537,265	5,561,179	0
1039	SAIF	6/30/2018	Proportion	5.2	3.2	4,117,013	2,533,547	791,733	791,733	791,733	791,733	158,348	0	0
1039	SAIF	6/30/2018	Contribution	5.2	3.2	(2,070,845)	(1,274,366)	(398,239)	(398,239)	(398,239)	(398,239)	(79,649)	0	0
1039	SAIF	6/30/2017	Proportion	5.2	2.2	(931,739)	(394,197)	(179,181)	(179,181)	(179,181)	(179,181)	(35,835)	0	0
1039	SAIF	6/30/2017	Contribution	5.2	2.2	193,237	81,754	37,161	37,161	37,161	37,161	7,432	0	0
1039	SAIF	6/30/2016	Proportion	5.3	1.3	1,140,302	279,697	215,151	215,151	64,546	0	0	0	0
1039	SAIF	6/30/2016	Contribution	5.3	1.3	(119,265)	(29,254)	(22,503)	(22,503)	(6,751)	0	0	0	0
1039	SAIF	6/30/2015	Proportion	5.3	0.3	2,278,121	128,950	429,834	128,950	0	0	0	0	0
1039	SAIF	6/30/2015	Contribution	5.3	0.3	54,567	3,089	10,296	3,089	0	0	0	0	0
1039	SAIF	6/30/2014	Proportion	5.4	0.0	933,483	0	69,147	0	0	0	0	0	0
1039	SAIF	6/30/2014	Contribution	5.4	0.0	(1,545,423)	0	(114,476)	0	0	0	0	0	0
2000	Lake County	6/30/2019	Proportion	5.3	4.3	(261,123)	(211,855)	(49,268)	(49,268)	(49,268)	(49,268)	(49,268)	(14,783)	0
2000	Lake County	6/30/2019	Contribution	5.3	4.3	(168,123)	(207,221)	(39,098)	(39,098)	(39,098)	(39,098)	(39,098)	(11,731)	0
2000	Lake County	6/30/2018	Proportion	5.2	3.2	327,290	201,410	62,940	62,940	62,940	62,940	12,590	0	0
2000	Lake County	6/30/2018	Contribution	5.2	3.2	(129,182)	(79,496)	(24,843)	(24,843)	(24,843)	(24,843)	(4,967)	0	0
2000	Lake County	6/30/2017	Proportion	5.2	2.2	(743,154)	(314,412)	(142,914)	(142,914)	(142,914)	(142,914)	(28,584)	0	0
2000	Lake County	6/30/2017	Contribution	5.2	2.2	(5,309)	(5,306)	(2,411)	(2,411)	(484)	0	0	0	0
2000	Lake County	6/30/2016	Proportion	5.3	1.3	594,476	145,816	112,165	112,165	33,651	0	0	0	0
2000	Lake County	6/30/2016	Contribution	5.3	1.3	(68,161)	(16,717)	(12,861)	(12,861)	(3,856)	0	0	0	0
2000	Lake County	6/30/2015	Proportion	5.3	0.3	(273,389)	(15,474)	(51,583)	(15,474)	0	0	0	0	0
2000	Lake County	6/30/2015	Contribution	5.3	0.3	52,748	2,988	9,952	2,988	0	0	0	0	0
2000	Lake County	6/30/2014	Proportion	5.4	0.0	(25,063)	0	(1,858)	0	0	0	0	0	0
2000	Lake County	6/30/2014	Contribution	5.4	0.0	(127,117)	0	(9,417)	0	0	0	0	0	0
2001	Clackamas County	6/30/2019	Proportion	5.3	4.3	(5,789,500)	(4,697,142)	(1,092,358)	(1,092,358)	(1,092,358)	(1,092,358)	(1,092,358)	(327,710)	0
2001	Clackamas County	6/30/2019	Contribution	5.3	4.3	(1,403,202)	(1,138,447)	(264,755)	(264,755)	(264,755)	(264,755)	(264,755)	(79,427)	0
2001	Clackamas County	6/30/2018	Proportion	5.2	3.2	10,157,460	6,250,744	1,953,358	1,953,358	1,953,358	1,953,358	390,670	0	0
2001	Clackamas County	6/30/2018	Contribution	5.2	3.2	(547,388)	(336,854)	(105,267)	(105,267)	(105,267)	(105,267)	(21,053)	0	0
2001	Clackamas County	6/30/2017	Proportion	5.2	2.2	(8,532,157)	(3,809,760)	(1,640,799)	(1,640,799)	(1,640,799)	(1,640,799)	(328,162)	0	0
2001	Clackamas County	6/30/2017	Contribution	5.2	2.2	4,999,619	2,115,224	961,465	961,465	961,465	192,294	0	0	0
2001	Clackamas County	6/30/2016	Proportion	5.3	1.3	(4,961,335)	(1,216,931)	(936,101)	(936,101)	(280,830)	0	0	0	0
2001	Clackamas County	6/30/2016	Contribution	5.3	1.3	5,267,963	1,292,147	993,959	993,959	298,188	0	0	0	0
2001	Clackamas County	6/30/2015	Proportion	5.3	0.3	(10,989,155)	(622,030)	(2,073,425)	(622,030)	0	0	0	0	0
2001	Clackamas County	6/30/2015	Contribution	5.3	0.3	5,424,463	307,043	1,023,484	307,043	0	0	0	0	0
2001	Clackamas County	6/30/2014	Proportion	5.4	0.0	741,852	0	54,952	0	0	0	0	0	0
2001	Clackamas County	6/30/2014	Contribution	5.4	0.0	(3,617,792)	0	(267,987)	0	0	0	0	0	0
2002	Curry County	6/30/2019	Proportion	5.3	4.3	(92,720)	(75,226)	(17,494)	(17,494)	(17,494)	(17,494)	(17,494)	(5,250)	0
2002	Curry County	6/30/2019	Contribution	5.3	4.3	(1,075,227)	(872,354)	(202,873)	(202,873)	(202,873)	(202,873)	(202,873)	(60,862)	0
2002	Curry County	6/30/2018	Proportion	5.2	3.2	(88,609)	(54,529)	(17,040)	(17,040)	(17,040)	(17,040)	(3,409)	0	0
2002	Curry County	6/30/2018	Contribution	5.2	3.2	(850,638)	(523,470)	(163,584)	(163,584)	(163,584)	(163,584)	(32,718)	0	0
2002	Curry County	6/30/2017	Proportion	5.2	2.2	130,851	55,359	25,164	25,164	5,031	0	0	0	0
2002	Curry County	6/30/2017	Contribution	5.2	2.2	(565,303)	(239,167)	(108,712)	(108,712)	(108,712)	(21,743)	0	0	0
2002	Curry County	6/30/2016	Proportion	5.3	1.3	304,321	74,645	57,419	57,419	17,226	0	0	0	0
2002	Curry County	6/30/2016	Contribution	5.3	1.3	(370,059)	(90,771)	(69,822)	(69,822)	(20,949)	0	0	0	0
2002	Curry County	6/30/2015	Proportion	5.3	0.3	(442,586)	(25,051)	(83,507)	(25,051)	0	0	0	0	0
2002	Curry County	6/30/2015	Contribution	5.3	0.3	(223,156)	(12,631)	(42,105)	(12,631)	0	0	0	0	0
2002	Curry County	6/30/2014	Proportion	5.4	0.0	9,779	0	724	0	0	0	0	0	0
2002	Curry County	6/30/2014	Contribution	5.4	0.0	(438,873)	0	(32,508)	0	0	0	0	0	0
2003	Douglas County	6/30/2019	Proportion	5.3	4.3	(2,253,825)	(1,828,575)	(425,250)	(425,250)	(425,250)	(425,250)	(425,250)	(127,575)	0
2003	Douglas County	6/30/2019	Contribution	5.3	4.3	(3,976,467)	(3,226,190)	(750,277)	(750,277)	(750,277)	(750,277)	(750,277)	(225,082)	0
2003	Douglas County	6/30/2018	Proportion	5.2	3.2	1,420,557	874,189	273,184	273,184	273,184	54,637	0	0	0
2003	Douglas County	6/30/2018	Contribution	5.2	3.2	(2,697,409)	(1,659,945)	(518,732)	(518,732)	(518,732)	(518,732)	(103,749)	0	0
2003	Douglas County	6/30/2017	Proportion	5.2	2.2	(3,595,303)	(1,521,091)	(691,404)	(691,404)	(691,404)	(691,404)	(138,283)	0	0
2003	Douglas County	6/30/2017	Contribution	5.2	2.2	(912,263)	(385,958)	(175,435)	(175,435)	(175,435)	(35,088)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2003	Douglas County	6/30/2016	Proportion	5.3	1.3	(1,596,169)	(391,513)	(301,164)	(301,164)	(90,349)	0	0	0	0
2003	Douglas County	6/30/2016	Contribution	5.3	1.3	(150,248)	(36,852)	(28,349)	(28,349)	(8,503)	0	0	0	0
2003	Douglas County	6/30/2015	Proportion	5.3	0.3	(6,946,006)	(393,171)	(1,310,567)	(393,171)	0	0	0	0	0
2003	Douglas County	6/30/2015	Contribution	5.3	0.3	52,365	2,965	9,880	2,965	0	0	0	0	0
2003	Douglas County	6/30/2014	Proportion	5.4	0.0	(224,433)	0	(16,623)	0	0	0	0	0	0
2003	Douglas County	6/30/2014	Contribution	5.4	0.0	(2,201,267)	0	(163,057)	0	0	0	0	0	0
2004	Harney County	6/30/2019	Proportion	5.3	4.3	423,132	343,296	79,836	79,836	79,836	79,836	79,836	23,952	0
2004	Harney County	6/30/2019	Contribution	5.3	4.3	(290,528)	(235,711)	(54,817)	(54,817)	(54,817)	(54,817)	(54,817)	(16,443)	0
2004	Harney County	6/30/2018	Proportion	5.2	3.2	183,530	112,942	35,294	35,294	35,294	35,294	7,060	0	0
2004	Harney County	6/30/2018	Contribution	5.2	3.2	(114,863)	(70,685)	(22,089)	(22,089)	(22,089)	(22,089)	(4,418)	0	0
2004	Harney County	6/30/2017	Proportion	5.2	2.2	(293,588)	(124,211)	(56,459)	(56,459)	(56,459)	(11,293)	0	0	0
2004	Harney County	6/30/2017	Contribution	5.2	2.2	4,025	1,703	774	774	155	0	0	0	0
2004	Harney County	6/30/2016	Proportion	5.3	1.3	(88,324)	(21,664)	(16,665)	(16,665)	(4,999)	0	0	0	0
2004	Harney County	6/30/2016	Contribution	5.3	1.3	(29,686)	(7,282)	(5,601)	(5,601)	(1,681)	0	0	0	0
2004	Harney County	6/30/2015	Proportion	5.3	0.3	(56,220)	(3,180)	(10,608)	(3,180)	0	0	0	0	0
2004	Harney County	6/30/2015	Contribution	5.3	0.3	5,740	325	1,083	325	0	0	0	0	0
2004	Harney County	6/30/2014	Proportion	5.4	0.0	57,911	0	4,291	0	0	0	0	0	0
2004	Harney County	6/30/2014	Contribution	5.4	0.0	(137,736)	0	(10,201)	0	0	0	0	0	0
2005	Jackson County	6/30/2019	Proportion	5.3	4.3	(12,722,420)	(10,321,963)	(2,400,457)	(2,400,457)	(2,400,457)	(2,400,457)	(2,400,457)	(720,135)	0
2005	Jackson County	6/30/2019	Contribution	5.3	4.3	17,763,683	14,412,045	3,351,638	3,351,638	3,351,638	3,351,638	3,351,638	1,005,493	0
2005	Jackson County	6/30/2018	Proportion	5.2	3.2	(6,905,351)	(4,249,447)	(1,327,952)	(1,327,952)	(1,327,952)	(1,327,952)	(265,591)	0	0
2005	Jackson County	6/30/2018	Contribution	5.2	3.2	(960,478)	(591,064)	(184,707)	(184,707)	(184,707)	(184,707)	(36,943)	0	0
2005	Jackson County	6/30/2017	Proportion	5.2	2.2	201,616	85,300	38,772	38,772	38,772	7,756	0	0	0
2005	Jackson County	6/30/2017	Contribution	5.2	2.2	(74,288)	(31,430)	(14,286)	(14,286)	(14,286)	(2,858)	0	0	0
2005	Jackson County	6/30/2016	Proportion	5.3	1.3	(1,391,550)	(341,322)	(262,557)	(262,557)	(78,765)	0	0	0	0
2005	Jackson County	6/30/2016	Contribution	5.3	1.3	609,148	149,412	114,934	114,934	34,478	0	0	0	0
2005	Jackson County	6/30/2015	Proportion	5.3	0.3	(2,639,385)	(149,400)	(497,997)	(149,400)	0	0	0	0	0
2005	Jackson County	6/30/2015	Contribution	5.3	0.3	501,352	28,377	94,595	28,377	0	0	0	0	0
2005	Jackson County	6/30/2014	Proportion	5.4	0.0	(449,855)	0	(33,325)	0	0	0	0	0	0
2005	Jackson County	6/30/2014	Contribution	5.4	0.0	(1,306,346)	0	(96,766)	0	0	0	0	0	0
2006	Jefferson County	6/30/2019	Proportion	5.3	4.3	(742,459)	(602,372)	(140,087)	(140,087)	(140,087)	(140,087)	(140,087)	(42,024)	0
2006	Jefferson County	6/30/2019	Contribution	5.3	4.3	1,254,820	1,018,062	236,758	236,758	236,758	236,758	236,758	71,030	0
2006	Jefferson County	6/30/2018	Proportion	5.2	3.2	(434,627)	(267,463)	(83,582)	(83,582)	(83,582)	(83,582)	(16,717)	0	0
2006	Jefferson County	6/30/2018	Contribution	5.2	3.2	1,004,318	618,042	193,138	193,138	193,138	193,138	38,628	0	0
2006	Jefferson County	6/30/2017	Proportion	5.2	2.2	(631,607)	(267,218)	(121,463)	(121,463)	(121,463)	(24,292)	0	0	0
2006	Jefferson County	6/30/2017	Contribution	5.2	2.2	1,081,113	457,395	207,906	207,906	207,906	41,583	0	0	0
2006	Jefferson County	6/30/2016	Proportion	5.3	1.3	(412,389)	(101,153)	(77,809)	(77,809)	(23,344)	0	0	0	0
2006	Jefferson County	6/30/2016	Contribution	5.3	1.3	158,938	38,986	29,988	29,988	8,998	0	0	0	0
2006	Jefferson County	6/30/2015	Proportion	5.3	0.3	(98,098)	(5,553)	(18,509)	(5,553)	0	0	0	0	0
2006	Jefferson County	6/30/2015	Contribution	5.3	0.3	47,710	2,700	9,002	2,700	0	0	0	0	0
2006	Jefferson County	6/30/2014	Proportion	5.4	0.0	(76,934)	0	(5,699)	0	0	0	0	0	0
2006	Jefferson County	6/30/2014	Contribution	5.4	0.0	(123,599)	0	(9,154)	0	0	0	0	0	0
2007	Klamath County	6/30/2019	Proportion	5.3	4.3	349,500	283,557	65,943	65,943	65,943	65,943	65,943	19,785	0
2007	Klamath County	6/30/2019	Contribution	5.3	4.3	(351,790)	(285,415)	(66,375)	(66,375)	(66,375)	(66,375)	(66,375)	(19,915)	0
2007	Klamath County	6/30/2018	Proportion	5.2	3.2	193,824	119,276	37,274	37,274	37,274	7,454	0	0	0
2007	Klamath County	6/30/2018	Contribution	5.2	3.2	(260,805)	(160,495)	(50,155)	(50,155)	(50,155)	(50,155)	(10,030)	0	0
2007	Klamath County	6/30/2017	Proportion	5.2	2.2	(270,124)	(114,283)	(51,947)	(51,947)	(10,389)	0	0	0	0
2007	Klamath County	6/30/2017	Contribution	5.2	2.2	(134,658)	(56,970)	(25,896)	(25,896)	(25,896)	(5,178)	0	0	0
2007	Klamath County	6/30/2016	Proportion	5.3	1.3	(516,875)	(126,779)	(97,524)	(97,524)	(29,255)	0	0	0	0
2007	Klamath County	6/30/2016	Contribution	5.3	1.3	(210,132)	(51,540)	(39,648)	(39,648)	(11,892)	0	0	0	0
2007	Klamath County	6/30/2015	Proportion	5.3	0.3	1,043,197	196,830	59,047	59,047	0	0	0	0	0
2007	Klamath County	6/30/2015	Contribution	5.3	0.3	(240,324)	(13,604)	(45,344)	(13,604)	0	0	0	0	0
2007	Klamath County	6/30/2014	Proportion	5.4	0.0	6,560	0	485	0	0	0	0	0	0
2007	Klamath County	6/30/2014	Contribution	5.4	0.0	(173,713)	0	(12,868)	0	0	0	0	0	0
2008	Lane County	6/30/2019	Proportion	5.3	4.3	121,107	98,257	22,850	22,850	22,850	22,850	22,850	6,857	0
2008	Lane County	6/30/2019	Contribution	5.3	4.3	(9,076,253)	(7,363,752)	(1,712,501)	(1,712,501)	(1,712,501)	(1,712,501)	(1,712,501)	(513,748)	0
2008	Lane County	6/30/2018	Proportion	5.2	3.2	5,347,336	3,290,668	1,028,334	1,028,334	1,028,334	205,666	0	0	0
2008	Lane County	6/30/2018	Contribution	5.2	3.2	(6,136,224)	(3,776,138)	(1,180,043)	(1,180,043)	(1,180,043)	(1,180,043)	(236,009)	0	0
2008	Lane County	6/30/2017	Proportion	5.2	2.2	1,657,360	701,191	318,723	318,723	63,745	0	0	0	0
2008	Lane County	6/30/2017	Contribution	5.2	2.2	(3,079,578)	(1,302,897)	(592,227)	(592,227)	(592,227)	(118,443)	0	0	0
2008	Lane County	6/30/2016	Proportion	5.3	1.3	(1,992,440)	(488,712)	(375,932)	(375,932)	(112,780)	0	0	0	0
2008	Lane County	6/30/2016	Contribution	5.3	1.3	(848,415)	(208,103)	(160,078)	(160,078)	(48,025)	0	0	0	0
2008	Lane County	6/30/2015	Proportion	5.3	0.3	112,850	6,390	21,292	6,390	0	0	0	0	0
2008	Lane County	6/30/2015	Contribution	5.3	0.3	(1,451,225)	(82,145)	(273,816)	(82,145)	0	0	0	0	0
2008	Lane County	6/30/2014	Proportion	5.4	0.0	106,908	0	7,918	0	0	0	0	0	0
2008	Lane County	6/30/2014	Contribution	5.4	0.0	(4,162,459)	0	(308,329)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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	
2009	Marion County	6/30/2019	Proportion	5.3	4.3	(5,755,707)	(4,669,725)	(1,085,982)	(1,085,982)	(1,085,982)	(1,085,982)	(1,085,982)	(1,085,982)	(325,797)	0
2009	Marion County	6/30/2019	Contribution	5.3	4.3	(3,705,468)	(3,006,323)	(699,145)	(699,145)	(699,145)	(699,145)	(699,145)	(699,145)	(209,743)	0
2009	Marion County	6/30/2018	Proportion	5.2	3.2	5,841,159	3,594,559	1,123,300	1,123,300	1,123,300	1,123,300	1,123,300	224,659	0	0
2009	Marion County	6/30/2018	Contribution	5.2	3.2	(3,650,795)	(2,246,643)	(702,076)	(702,076)	(702,076)	(702,076)	(702,076)	(140,415)	0	0
2009	Marion County	6/30/2017	Proportion	5.2	2.2	(2,547,236)	(1,077,677)	(489,853)	(489,853)	(489,853)	(489,853)	(97,971)	0	0	0
2009	Marion County	6/30/2017	Contribution	5.2	2.2	(398,718)	(168,687)	(76,677)	(76,677)	(76,677)	(76,677)	(15,333)	0	0	0
2009	Marion County	6/30/2016	Proportion	5.3	1.3	323,394	79,322	61,018	61,018	61,018	18,304	0	0	0	0
2009	Marion County	6/30/2016	Contribution	5.3	1.3	(776,209)	(190,389)	(146,455)	(146,455)	(146,455)	(43,934)	0	0	0	0
2009	Marion County	6/30/2015	Proportion	5.3	0.3	(837,470)	(47,405)	(158,013)	(47,405)	0	0	0	0	0	0
2009	Marion County	6/30/2015	Contribution	5.3	0.3	(551,841)	(31,236)	(104,121)	(31,236)	0	0	0	0	0	0
2009	Marion County	6/30/2014	Proportion	5.4	0.0	388,336	0	28,766	0	0	0	0	0	0	0
2009	Marion County	6/30/2014	Contribution	5.4	0.0	(2,673,530)	0	(198,040)	0	0	0	0	0	0	0
2011	Washington County	6/30/2019	Proportion	5.3	4.3	(10,793,234)	(8,756,775)	(2,036,459)	(2,036,459)	(2,036,459)	(2,036,459)	(2,036,459)	(2,036,459)	(610,939)	0
2011	Washington County	6/30/2019	Contribution	5.3	4.3	15,380,762	12,478,731	2,902,031	2,902,031	2,902,031	2,902,031	2,902,031	2,902,031	870,607	0
2011	Washington County	6/30/2018	Proportion	5.2	3.2	12,001,599	7,385,599	2,308,000	2,308,000	2,308,000	2,308,000	2,308,000	461,599	0	0
2011	Washington County	6/30/2018	Contribution	5.2	3.2	(1,102,756)	(678,620)	(212,068)	(212,068)	(212,068)	(212,068)	(42,416)	0	0	0
2011	Washington County	6/30/2017	Proportion	5.2	2.2	(3,586,720)	(1,517,458)	(689,754)	(689,754)	(689,754)	(689,754)	(137,950)	0	0	0
2011	Washington County	6/30/2017	Contribution	5.2	2.2	3,395,625	1,436,610	653,005	653,005	653,005	130,600	0	0	0	0
2011	Washington County	6/30/2016	Proportion	5.3	1.3	(10,154,383)	(2,490,699)	(1,915,921)	(1,915,921)	(574,778)	0	0	0	0	0
2011	Washington County	6/30/2016	Contribution	5.3	1.3	3,280,827	804,731	619,024	619,024	185,707	0	0	0	0	0
2011	Washington County	6/30/2015	Proportion	5.3	0.3	(9,057,813)	(512,708)	(1,709,021)	(512,708)	0	0	0	0	0	0
2011	Washington County	6/30/2015	Contribution	5.3	0.3	2,047,027	115,867	386,232	115,867	0	0	0	0	0	0
2011	Washington County	6/30/2014	Proportion	5.4	0.0	127,669	0	9,459	0	0	0	0	0	0	0
2011	Washington County	6/30/2014	Contribution	5.4	0.0	(4,044,072)	0	(299,562)	0	0	0	0	0	0	0
2012	Grant County	6/30/2019	Proportion	5.3	4.3	402,636	326,667	75,969	75,969	75,969	75,969	75,969	75,969	22,791	0
2012	Grant County	6/30/2019	Contribution	5.3	4.3	(417,379)	(338,628)	(78,751)	(78,751)	(78,751)	(78,751)	(78,751)	(78,751)	(23,624)	0
2012	Grant County	6/30/2018	Proportion	5.2	3.2	87,629	53,925	16,852	16,852	16,852	16,852	3,369	0	0	0
2012	Grant County	6/30/2018	Contribution	5.2	3.2	(336,426)	(207,032)	(64,697)	(64,697)	(64,697)	(64,697)	(12,941)	0	0	0
2012	Grant County	6/30/2017	Proportion	5.2	2.2	111,473	47,162	21,437	21,437	21,437	4,288	0	0	0	0
2012	Grant County	6/30/2017	Contribution	5.2	2.2	(222,192)	(94,005)	(42,729)	(42,729)	(42,729)	(8,547)	0	0	0	0
2012	Grant County	6/30/2016	Proportion	5.3	1.3	189,913	46,581	35,833	35,833	10,748	0	0	0	0	0
2012	Grant County	6/30/2016	Contribution	5.3	1.3	(192,126)	(47,126)	(36,250)	(36,250)	(10,876)	0	0	0	0	0
2012	Grant County	6/30/2015	Proportion	5.3	0.3	637,418	36,078	120,268	36,078	0	0	0	0	0	0
2012	Grant County	6/30/2015	Contribution	5.3	0.3	(140,632)	(7,962)	(26,534)	(7,962)	0	0	0	0	0	0
2012	Grant County	6/30/2014	Proportion	5.4	0.0	73,048	0	5,413	0	0	0	0	0	0	0
2012	Grant County	6/30/2014	Contribution	5.4	0.0	(77,663)	0	(5,753)	0	0	0	0	0	0	0
2013	Umatilla County	6/30/2019	Proportion	5.3	4.3	1,310,304	1,063,077	247,227	247,227	247,227	247,227	247,227	247,227	74,169	0
2013	Umatilla County	6/30/2019	Contribution	5.3	4.3	(1,090,041)	(884,373)	(205,668)	(205,668)	(205,668)	(205,668)	(205,668)	(205,668)	(61,701)	0
2013	Umatilla County	6/30/2018	Proportion	5.2	3.2	(306,114)	(188,378)	(58,868)	(58,868)	(58,868)	(58,868)	(11,774)	0	0	0
2013	Umatilla County	6/30/2018	Contribution	5.2	3.2	(660,915)	(406,717)	(127,099)	(127,099)	(127,099)	(127,099)	(25,420)	0	0	0
2013	Umatilla County	6/30/2017	Proportion	5.2	2.2	249,599	105,599	48,000	48,000	48,000	9,599	0	0	0	0
2013	Umatilla County	6/30/2017	Contribution	5.2	2.2	(358,077)	(151,494)	(68,861)	(68,861)	(68,861)	(13,772)	0	0	0	0
2013	Umatilla County	6/30/2016	Proportion	5.3	1.3	897,422	220,122	169,325	169,325	50,797	0	0	0	0	0
2013	Umatilla County	6/30/2016	Contribution	5.3	1.3	(282,076)	(69,188)	(53,222)	(53,222)	(15,966)	0	0	0	0	0
2013	Umatilla County	6/30/2015	Proportion	5.3	0.3	96,345	5,455	18,178	5,455	0	0	0	0	0	0
2013	Umatilla County	6/30/2015	Contribution	5.3	0.3	(181,099)	(10,249)	(34,170)	(10,249)	0	0	0	0	0	0
2013	Umatilla County	6/30/2014	Proportion	5.4	0.0	(58,396)	0	(4,326)	0	0	0	0	0	0	0
2013	Umatilla County	6/30/2014	Contribution	5.4	0.0	(418,750)	0	(31,020)	0	0	0	0	0	0	0
2014	Linn County	6/30/2019	Proportion	5.3	4.3	(2,645,248)	(2,146,145)	(499,103)	(499,103)	(499,103)	(499,103)	(499,103)	(499,103)	(149,733)	0
2014	Linn County	6/30/2019	Contribution	5.3	4.3	(1,281,984)	(1,040,100)	(241,884)	(241,884)	(241,884)	(241,884)	(241,884)	(241,884)	(72,564)	0
2014	Linn County	6/30/2018	Proportion	5.2	3.2	3,903,810	2,402,344	750,733	750,733	750,733	750,733	150,145	0	0	0
2014	Linn County	6/30/2018	Contribution	5.2	3.2	(789,984)	(486,144)	(151,920)	(151,920)	(151,920)	(151,920)	(30,384)	0	0	0
2014	Linn County	6/30/2017	Proportion	5.2	2.2	(2,128,804)	(900,649)	(409,385)	(409,385)	(409,385)	(81,879)	0	0	0	0
2014	Linn County	6/30/2017	Contribution	5.2	2.2	1,153,066	487,837	221,743	221,743	221,743	44,351	0	0	0	0
2014	Linn County	6/30/2016	Proportion	5.3	1.3	(2,581,573)	(633,217)	(487,089)	(487,089)	(146,128)	0	0	0	0	0
2014	Linn County	6/30/2016	Contribution	5.3	1.3	1,324,584	324,896	249,922	249,922	74,974	0	0	0	0	0
2014	Linn County	6/30/2015	Proportion	5.3	0.3	(3,686,333)	(208,658)	(695,535)	(208,658)	0	0	0	0	0	0
2014	Linn County	6/30/2015	Contribution	5.3	0.3	973,568	55,108	183,692	55,108	0	0	0	0	0	0
2014	Linn County	6/30/2014	Proportion	5.4	0.0	1,857	0	137	0	0	0	0	0	0	0
2014	Linn County	6/30/2014	Contribution	5.4	0.0	(1,080,992)	0	(80,072)	0	0	0	0	0	0	0
2015	Yamhill County	6/30/2019	Proportion	5.3	4.3	(466,664)	(466,664)	(108,527)	(108,527)	(108,527)	(108,527)	(108,527)	(108,527)	(32,556)	0
2015	Yamhill County	6/30/2019	Contribution	5.3	4.3	143,700	116,587	27,113	27,113	27,113	27,113	27,113	8,135	0	0
2015	Yamhill County	6/30/2018	Proportion	5.2	3.2	1,122,269	690,627	215,821	215,821	215,821	215,821	43,164	0	0	0
2015	Yamhill County	6/30/2018	Contribution	5.2	3.2	(190,919)	(117,489)	(36,715)	(36,715)	(36,715)	(36,715)	7,344	0	0	0
2015	Yamhill County	6/30/2017	Proportion	5.2	2.2	(675,896)	(285,956)	(129,980)	(129,980)	(129,980)	(25,996)	0	0	0	0
2015	Yamhill County	6/30/2017	Contribution	5.2	2.2	680,245	287,797	130,816	130,816	130,816	26,165	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2015	Yamhill County	6/30/2016	Proportion	5.3	1.3	(160,202)	(39,294)	(30,227)	(30,227)	(9,067)	0	0	0	0
2015	Yamhill County	6/30/2016	Contribution	5.3	1.3	601,388	147,512	113,469	113,469	34,043	0	0	0	0
2015	Yamhill County	6/30/2015	Proportion	5.3	0.3	(952,857)	(53,937)	(179,784)	(53,937)	0	0	0	0	0
2015	Yamhill County	6/30/2015	Contribution	5.3	0.3	590,952	33,452	111,500	33,452	0	0	0	0	0
2015	Yamhill County	6/30/2014	Proportion	5.4	0.0	69,068	0	5,118	0	0	0	0	0	0
2015	Yamhill County	6/30/2014	Contribution	5.4	0.0	(874,007)	0	(64,742)	0	0	0	0	0	0
2016	Sherman County	6/30/2019	Proportion	5.3	4.3	(813,900)	(660,334)	(153,566)	(153,566)	(153,566)	(153,566)	(153,566)	(46,070)	0
2016	Sherman County	6/30/2019	Contribution	5.3	4.3	1,522,573	1,235,295	287,278	287,278	287,278	287,278	287,278	86,183	0
2016	Sherman County	6/30/2018	Proportion	5.2	3.2	28,832	17,742	5,545	5,545	5,545	5,545	1,107	0	0
2016	Sherman County	6/30/2018	Contribution	5.2	3.2	30,522	18,782	5,870	5,870	5,870	5,870	1,172	0	0
2016	Sherman County	6/30/2017	Proportion	5.2	2.2	(115,127)	(48,707)	(22,140)	(22,140)	(22,140)	(4,427)	0	0	0
2016	Sherman County	6/30/2017	Contribution	5.2	2.2	82,071	34,722	15,783	15,783	15,783	3,156	0	0	0
2016	Sherman County	6/30/2016	Proportion	5.3	1.3	(134,142)	(32,902)	(25,310)	(25,310)	(7,592)	0	0	0	0
2016	Sherman County	6/30/2016	Contribution	5.3	1.3	102,560	25,156	19,351	19,351	5,805	0	0	0	0
2016	Sherman County	6/30/2015	Proportion	5.3	0.3	(177,290)	(10,035)	(33,451)	(10,035)	0	0	0	0	0
2016	Sherman County	6/30/2015	Contribution	5.3	0.3	92,878	5,258	17,524	17,524	0	0	0	0	0
2016	Sherman County	6/30/2014	Proportion	5.4	0.0	(21,579)	0	(1,599)	0	0	0	0	0	0
2016	Sherman County	6/30/2014	Contribution	5.4	0.0	(28,257)	0	(2,092)	0	0	0	0	0	0
2017	Columbia County	6/30/2019	Proportion	5.3	4.3	946,360	767,802	178,558	178,558	178,558	178,558	178,558	53,570	0
2017	Columbia County	6/30/2019	Contribution	5.3	4.3	(643,328)	(521,945)	(121,383)	(121,383)	(121,383)	(121,383)	(121,383)	(36,413)	0
2017	Columbia County	6/30/2018	Proportion	5.2	3.2	1,303,492	802,148	250,672	250,672	250,672	250,672	50,132	0	0
2017	Columbia County	6/30/2018	Contribution	5.2	3.2	(551,083)	(339,127)	(105,978)	(105,978)	(105,978)	(105,978)	(21,193)	0	0
2017	Columbia County	6/30/2017	Proportion	5.2	2.2	1,136,740	480,928	218,604	218,604	218,604	43,720	0	0	0
2017	Columbia County	6/30/2017	Contribution	5.2	2.2	(159,057)	(67,293)	(30,588)	(30,588)	(30,588)	(6,117)	0	0	0
2017	Columbia County	6/30/2016	Proportion	5.3	1.3	144,163	35,359	27,201	27,201	8,158	0	0	0	0
2017	Columbia County	6/30/2016	Contribution	5.3	1.3	(30,794)	(7,554)	(5,810)	(5,810)	(1,744)	0	0	0	0
2017	Columbia County	6/30/2015	Proportion	5.3	0.3	(401,656)	(22,736)	(75,784)	(22,736)	0	0	0	0	0
2017	Columbia County	6/30/2015	Contribution	5.3	0.3	(58,186)	(3,296)	(10,978)	(3,296)	0	0	0	0	0
2017	Columbia County	6/30/2014	Proportion	5.4	0.0	(204,390)	0	(15,140)	0	0	0	0	0	0
2017	Columbia County	6/30/2014	Contribution	5.4	0.0	(238,534)	0	(17,669)	0	0	0	0	0	0
2018	Coos County	6/30/2019	Proportion	5.3	4.3	(1,244,705)	(1,009,855)	(234,850)	(234,850)	(234,850)	(234,850)	(234,850)	(70,455)	0
2018	Coos County	6/30/2019	Contribution	5.3	4.3	91,670	74,374	17,296	17,296	17,296	17,296	17,296	5,190	0
2018	Coos County	6/30/2018	Proportion	5.2	3.2	1,149,359	707,297	221,031	221,031	221,031	221,031	44,204	0	0
2018	Coos County	6/30/2018	Contribution	5.2	3.2	113,868	70,072	21,898	21,898	21,898	21,898	4,378	0	0
2018	Coos County	6/30/2017	Proportion	5.2	2.2	(1,059,531)	(448,263)	(203,756)	(203,756)	(203,756)	(40,751)	0	0	0
2018	Coos County	6/30/2017	Contribution	5.2	2.2	666,339	281,913	128,142	128,142	128,142	25,629	0	0	0
2018	Coos County	6/30/2016	Proportion	5.3	1.3	(439,623)	(107,831)	(82,948)	(82,948)	(24,883)	0	0	0	0
2018	Coos County	6/30/2016	Contribution	5.3	1.3	662,572	162,516	125,014	125,014	37,502	0	0	0	0
2018	Coos County	6/30/2015	Proportion	5.3	0.3	(1,049,884)	(59,429)	(198,091)	(59,429)	0	0	0	0	0
2018	Coos County	6/30/2015	Contribution	5.3	0.3	612,426	34,666	115,552	34,666	0	0	0	0	0
2018	Coos County	6/30/2014	Proportion	5.4	0.0	(15,359)	0	(1,139)	0	0	0	0	0	0
2018	Coos County	6/30/2014	Contribution	5.4	0.0	(173,822)	0	(12,877)	0	0	0	0	0	0
2020	Wasco County	6/30/2019	Proportion	5.3	4.3	(2,440,411)	(1,979,956)	(460,455)	(460,455)	(460,455)	(460,455)	(460,455)	(138,136)	0
2020	Wasco County	6/30/2019	Contribution	5.3	4.3	3,660,781	2,970,068	690,713	690,713	690,713	690,713	690,713	207,216	0
2020	Wasco County	6/30/2018	Proportion	5.2	3.2	495,260	304,776	95,242	95,242	95,242	95,242	19,050	0	0
2020	Wasco County	6/30/2018	Contribution	5.2	3.2	(250,380)	(154,080)	(48,150)	(48,150)	(48,150)	(48,150)	(9,630)	0	0
2020	Wasco County	6/30/2017	Proportion	5.2	2.2	462,567	195,702	88,955	88,955	88,955	17,792	0	0	0
2020	Wasco County	6/30/2017	Contribution	5.2	2.2	28,189	11,926	5,421	5,421	5,421	1,084	0	0	0
2020	Wasco County	6/30/2016	Proportion	5.3	1.3	(210,920)	(51,736)	(39,796)	(39,796)	(11,940)	0	0	0	0
2020	Wasco County	6/30/2016	Contribution	5.3	1.3	140,852	34,548	26,576	26,576	7,972	0	0	0	0
2020	Wasco County	6/30/2015	Proportion	5.3	0.3	(771,890)	(43,690)	(145,640)	(43,690)	0	0	0	0	0
2020	Wasco County	6/30/2015	Contribution	5.3	0.3	51,815	2,935	9,776	2,935	0	0	0	0	0
2020	Wasco County	6/30/2014	Proportion	5.4	0.0	(402,842)	0	(29,842)	0	0	0	0	0	0
2020	Wasco County	6/30/2014	Contribution	5.4	0.0	(255,598)	0	(18,933)	0	0	0	0	0	0
2021	Baker County	6/30/2019	Proportion	5.3	4.3	(416,476)	(337,896)	(78,580)	(78,580)	(78,580)	(78,580)	(78,580)	(23,576)	0
2021	Baker County	6/30/2019	Contribution	5.3	4.3	335,224	271,974	63,250	63,250	63,250	63,250	63,250	18,974	0
2021	Baker County	6/30/2018	Proportion	5.2	3.2	465,412	286,408	89,502	89,502	89,502	89,502	17,902	0	0
2021	Baker County	6/30/2018	Contribution	5.2	3.2	(143,863)	(88,531)	(27,666)	(27,666)	(27,666)	(27,666)	(5,533)	0	0
2021	Baker County	6/30/2017	Proportion	5.2	2.2	(493,267)	(208,690)	(94,859)	(94,859)	(94,859)	(18,972)	0	0	0
2021	Baker County	6/30/2017	Contribution	5.2	2.2	26,741	11,315	5,142	5,142	1,031	0	0	0	0
2021	Baker County	6/30/2016	Proportion	5.3	1.3	(34,748)	(8,524)	(6,556)	(6,556)	(1,968)	0	0	0	0
2021	Baker County	6/30/2016	Contribution	5.3	1.3	51,868	12,724	9,786	9,786	2,938	0	0	0	0
2021	Baker County	6/30/2015	Proportion	5.3	0.3	(502,712)	(28,457)	(94,851)	(28,457)	0	0	0	0	0
2021	Baker County	6/30/2015	Contribution	5.3	0.3	47,457	2,687	8,954	2,687	0	0	0	0	0
2021	Baker County	6/30/2014	Proportion	5.4	0.0	4,407	0	327	0	0	0	0	0	0
2021	Baker County	6/30/2014	Contribution	5.4	0.0	(222,514)	0	(16,484)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2022	Gilliam County	6/30/2019	Proportion	5.3	4.3	(162,530)	(131,864)	(30,666)	(30,666)	(30,666)	(30,666)	(30,666)	(9,200)	0
2022	Gilliam County	6/30/2019	Contribution	5.3	4.3	(23,224)	(18,842)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(1,314)	0
2022	Gilliam County	6/30/2018	Proportion	5.2	3.2	36,534	22,482	7,026	7,026	7,026	7,026	1,404	0	0
2022	Gilliam County	6/30/2018	Contribution	5.2	3.2	(14,921)	(9,183)	(2,869)	(2,869)	(2,869)	(2,869)	(576)	0	0
2022	Gilliam County	6/30/2017	Proportion	5.2	2.2	(181,959)	(76,983)	(34,992)	(34,992)	(34,992)	(34,992)	(6,999)	0	0
2022	Gilliam County	6/30/2017	Contribution	5.2	2.2	39,769	16,825	7,648	7,648	7,648	7,648	1,529	0	0
2022	Gilliam County	6/30/2016	Proportion	5.3	1.3	(146,813)	(36,009)	(27,701)	(27,701)	(8,308)	0	0	0	0
2022	Gilliam County	6/30/2016	Contribution	5.3	1.3	31,467	7,719	5,937	5,937	1,782	0	0	0	0
2022	Gilliam County	6/30/2015	Proportion	5.3	0.3	(166,949)	(9,449)	(31,500)	(9,449)	0	0	0	0	0
2022	Gilliam County	6/30/2015	Contribution	5.3	0.3	20,357	1,152	3,841	3,841	0	0	0	0	0
2022	Gilliam County	6/30/2014	Proportion	5.4	0.0	27,563	0	2,043	0	0	0	0	0	0
2022	Gilliam County	6/30/2014	Contribution	5.4	0.0	(73,066)	0	(5,411)	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Proportion	5.3	0.3	(762)	(42)	(144)	(42)	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Proportion	5.4	0.0	4	0	0	0	0	0	0	0	0
2023	Morrow County Rural School District Board	6/30/2014	Contribution	5.4	0.0	(129)	0	(9)	0	0	0	0	0	0
2027	Deschutes County	6/30/2019	Proportion	5.3	4.3	(3,192,223)	(2,589,917)	(602,306)	(602,306)	(602,306)	(602,306)	(602,306)	(180,693)	0
2027	Deschutes County	6/30/2019	Contribution	5.3	4.3	13,985,839	11,347,001	2,638,838	2,638,838	2,638,838	2,638,838	2,638,838	791,649	0
2027	Deschutes County	6/30/2018	Proportion	5.2	3.2	3,601,973	2,216,599	692,687	692,687	692,687	692,687	138,538	0	0
2027	Deschutes County	6/30/2018	Contribution	5.2	3.2	(2,121,648)	(1,305,630)	(408,009)	(408,009)	(408,009)	(408,009)	(81,603)	0	0
2027	Deschutes County	6/30/2017	Proportion	5.2	2.2	1,044,253	441,799	200,818	200,818	200,818	40,163	0	0	0
2027	Deschutes County	6/30/2017	Contribution	5.2	2.2	(298,739)	(126,389)	(57,450)	(57,450)	(57,450)	(11,489)	0	0	0
2027	Deschutes County	6/30/2016	Proportion	5.3	1.3	28,588	7,012	5,394	5,394	1,618	0	0	0	0
2027	Deschutes County	6/30/2016	Contribution	5.3	1.3	(282,231)	(69,227)	(53,251)	(53,251)	(15,976)	0	0	0	0
2027	Deschutes County	6/30/2015	Proportion	5.3	0.3	(1,463,211)	(82,821)	(276,078)	(82,821)	0	0	0	0	0
2027	Deschutes County	6/30/2015	Contribution	5.3	0.3	(215,780)	(12,215)	(40,713)	(12,215)	0	0	0	0	0
2027	Deschutes County	6/30/2014	Proportion	5.4	0.0	638,748	0	47,313	0	0	0	0	0	0
2027	Deschutes County	6/30/2014	Contribution	5.4	0.0	(2,222,530)	0	(164,630)	0	0	0	0	0	0
2028	Union County	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2028	Union County	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2035	Hood River County	6/30/2019	Proportion	5.3	4.3	105,713	85,767	19,946	19,946	19,946	19,946	19,946	5,983	0
2035	Hood River County	6/30/2019	Contribution	5.3	4.3	(563,458)	(457,145)	(106,313)	(106,313)	(106,313)	(106,313)	(106,313)	(31,893)	0
2035	Hood River County	6/30/2018	Proportion	5.2	3.2	325,343	200,211	62,566	62,566	62,566	62,566	12,513	0	0
2035	Hood River County	6/30/2018	Contribution	5.2	3.2	(517,919)	(318,719)	(99,600)	(99,600)	(99,600)	(99,600)	(19,919)	0	0
2035	Hood River County	6/30/2017	Proportion	5.2	2.2	302,440	127,954	58,162	58,162	58,162	11,630	0	0	0
2035	Hood River County	6/30/2017	Contribution	5.2	2.2	(247,695)	(104,793)	(47,634)	(47,634)	(47,634)	(9,525)	0	0	0
2035	Hood River County	6/30/2016	Proportion	5.3	1.3	148,210	36,354	27,964	27,964	8,390	0	0	0	0
2035	Hood River County	6/30/2016	Contribution	5.3	1.3	(261,542)	(64,150)	(49,348)	(49,348)	(14,802)	0	0	0	0
2035	Hood River County	6/30/2015	Proportion	5.3	0.3	396,379	22,439	74,788	22,439	0	0	0	0	0
2035	Hood River County	6/30/2015	Contribution	5.3	0.3	(218,506)	(12,366)	(41,228)	(12,366)	0	0	0	0	0
2035	Hood River County	6/30/2014	Proportion	5.4	0.0	113,135	0	8,380	0	0	0	0	0	0
2035	Hood River County	6/30/2014	Contribution	5.4	0.0	(182,730)	0	(13,535)	0	0	0	0	0	0
2036	Clatsop County	6/30/2019	Proportion	5.3	4.3	386,622	313,674	72,948	72,948	72,948	72,948	72,948	21,882	0
2036	Clatsop County	6/30/2019	Contribution	5.3	4.3	(799,813)	(648,905)	(150,908)	(150,908)	(150,908)	(150,908)	(150,908)	(45,273)	0
2036	Clatsop County	6/30/2018	Proportion	5.2	3.2	516,233	317,681	99,276	99,276	99,276	99,276	19,853	0	0
2036	Clatsop County	6/30/2018	Contribution	5.2	3.2	600,989	369,839	115,575	115,575	115,575	115,575	23,114	0	0
2036	Clatsop County	6/30/2017	Proportion	5.2	2.2	1,004,922	425,160	193,254	193,254	193,254	38,652	0	0	0
2036	Clatsop County	6/30/2017	Contribution	5.2	2.2	(513,214)	(217,129)	(98,695)	(98,695)	(98,695)	(19,739)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2036	Clatsop County	6/30/2016	Proportion	5.3	1.3	(353,108)	(86,612)	(66,624)	(66,624)	(19,988)	0	0	0	0
2036	Clatsop County	6/30/2016	Contribution	5.3	1.3	(138,400)	(33,948)	(26,113)	(26,113)	(7,835)	0	0	0	0
2036	Clatsop County	6/30/2015	Proportion	5.3	0.3	(412,013)	(23,323)	(77,738)	(23,323)	0	0	0	0	0
2036	Clatsop County	6/30/2015	Contribution	5.3	0.3	(164,480)	(9,310)	(31,034)	(9,310)	0	0	0	0	0
2036	Clatsop County	6/30/2014	Proportion	5.4	0.0	(94,236)	0	(6,981)	0	0	0	0	0	0
2036	Clatsop County	6/30/2014	Contribution	5.4	0.0	(481,031)	0	(35,631)	0	0	0	0	0	0
2037	Polk County	6/30/2019	Proportion	5.3	4.3	(548,473)	(444,988)	(103,485)	(103,485)	(103,485)	(103,485)	(103,485)	(31,048)	0
2037	Polk County	6/30/2019	Contribution	5.3	4.3	(496,476)	(402,801)	(93,675)	(93,675)	(93,675)	(93,675)	(93,675)	(28,101)	0
2037	Polk County	6/30/2018	Proportion	5.2	3.2	1,713,125	1,054,231	329,447	329,447	329,447	329,447	65,890	0	0
2037	Polk County	6/30/2018	Contribution	5.2	3.2	(279,064)	(171,732)	(53,666)	(53,666)	(53,666)	(53,666)	(10,734)	0	0
2037	Polk County	6/30/2017	Proportion	5.2	2.2	333,904	141,268	64,212	64,212	64,212	12,844	0	0	0
2037	Polk County	6/30/2017	Contribution	5.2	2.2	328,354	138,919	63,145	63,145	12,629	0	0	0	0
2037	Polk County	6/30/2016	Proportion	5.3	1.3	77,088	18,908	14,545	14,545	4,363	0	0	0	0
2037	Polk County	6/30/2016	Contribution	5.3	1.3	407,646	99,990	76,914	76,914	23,076	0	0	0	0
2037	Polk County	6/30/2015	Proportion	5.3	0.3	(2,194,435)	(124,215)	(414,044)	(124,215)	0	0	0	0	0
2037	Polk County	6/30/2015	Contribution	5.3	0.3	253,425	14,345	47,816	14,345	0	0	0	0	0
2037	Polk County	6/30/2014	Proportion	5.4	0.0	(197,289)	0	(14,614)	0	0	0	0	0	0
2037	Polk County	6/30/2014	Contribution	5.4	0.0	(840,979)	0	(62,294)	0	0	0	0	0	0
2038	Multnomah County	6/30/2019	Proportion	5.3	4.3	(3,609,407)	(2,928,387)	(681,020)	(681,020)	(681,020)	(681,020)	(681,020)	(204,307)	0
2038	Multnomah County	6/30/2019	Contribution	5.3	4.3	36,913,569	29,948,745	6,964,824	6,964,824	6,964,824	6,964,824	6,964,824	2,089,449	0
2038	Multnomah County	6/30/2018	Proportion	5.2	3.2	1,125,376	692,540	216,418	216,418	216,418	43,286	0	0	0
2038	Multnomah County	6/30/2018	Contribution	5.2	3.2	(1,134,095)	(1,134,095)	(354,404)	(354,404)	(354,404)	(70,883)	0	0	0
2038	Multnomah County	6/30/2017	Proportion	5.2	2.2	(14,367,255)	(6,078,453)	(2,762,934)	(2,762,934)	(2,762,934)	(552,585)	0	0	0
2038	Multnomah County	6/30/2017	Contribution	5.2	2.2	28,313,439	11,978,763	5,444,892	5,444,892	5,444,892	1,088,979	0	0	0
2038	Multnomah County	6/30/2016	Proportion	5.3	1.3	(1,410,346)	(345,934)	(266,103)	(266,103)	(79,831)	0	0	0	0
2038	Multnomah County	6/30/2016	Contribution	5.3	1.3	28,414,405	6,969,573	5,361,208	5,361,208	1,608,365	0	0	0	0
2038	Multnomah County	6/30/2015	Proportion	5.3	0.3	(5,385,900)	(304,860)	(1,016,208)	(304,860)	0	0	0	0	0
2038	Multnomah County	6/30/2015	Contribution	5.3	0.3	2,864,396	162,136	540,452	162,136	0	0	0	0	0
2038	Multnomah County	6/30/2014	Proportion	5.4	0.0	3,629,587	0	268,857	0	0	0	0	0	0
2038	Multnomah County	6/30/2014	Contribution	5.4	0.0	(10,035,753)	0	(743,388)	0	0	0	0	0	0
2039	Malheur County	6/30/2019	Proportion	5.3	4.3	372,322	302,073	70,249	70,249	70,249	70,249	70,249	21,077	0
2039	Malheur County	6/30/2019	Contribution	5.3	4.3	(166,814)	(135,340)	(31,474)	(31,474)	(31,474)	(31,474)	(9,444)	0	0
2039	Malheur County	6/30/2018	Proportion	5.2	3.2	(250,675)	(154,261)	(48,207)	(48,207)	(48,207)	(9,640)	0	0	0
2039	Malheur County	6/30/2018	Contribution	5.2	3.2	(43,340)	(26,670)	(8,335)	(8,335)	(8,335)	(1,665)	0	0	0
2039	Malheur County	6/30/2017	Proportion	5.2	2.2	(120,943)	(51,169)	(23,258)	(23,258)	(4,653)	0	0	0	0
2039	Malheur County	6/30/2017	Contribution	5.2	2.2	95,866	40,558	18,436	18,436	3,686	0	0	0	0
2039	Malheur County	6/30/2016	Proportion	5.3	1.3	(305,683)	(74,979)	(57,676)	(57,676)	(17,303)	0	0	0	0
2039	Malheur County	6/30/2016	Contribution	5.3	1.3	182,244	44,700	34,386	34,386	10,314	0	0	0	0
2039	Malheur County	6/30/2015	Proportion	5.3	0.3	(28,875)	(1,635)	(5,448)	(1,635)	0	0	0	0	0
2039	Malheur County	6/30/2015	Contribution	5.3	0.3	164,336	9,301	31,007	9,301	0	0	0	0	0
2039	Malheur County	6/30/2014	Proportion	5.4	0.0	(167,328)	0	(12,393)	0	0	0	0	0	0
2039	Malheur County	6/30/2014	Contribution	5.4	0.0	(33,215)	0	(2,460)	0	0	0	0	0	0
2040	Benton County	6/30/2019	Proportion	5.3	4.3	(827,854)	(671,655)	(156,199)	(156,199)	(156,199)	(156,199)	(156,199)	(46,859)	0
2040	Benton County	6/30/2019	Contribution	5.3	4.3	4,461,921	3,620,049	841,872	841,872	841,872	841,872	841,872	252,561	0
2040	Benton County	6/30/2018	Proportion	5.2	3.2	(90,175)	(55,493)	(17,341)	(17,341)	(17,341)	(3,470)	0	0	0
2040	Benton County	6/30/2018	Contribution	5.2	3.2	(1,038,397)	(639,013)	(199,692)	(199,692)	(199,692)	(39,937)	0	0	0
2040	Benton County	6/30/2017	Proportion	5.2	2.2	2,066,114	874,124	397,330	397,330	79,464	0	0	0	0
2040	Benton County	6/30/2017	Contribution	5.2	2.2	(621,062)	(262,757)	(119,435)	(119,435)	(119,435)	(23,887)	0	0	0
2040	Benton County	6/30/2016	Proportion	5.3	1.3	1,887,137	462,881	356,064	356,064	106,817	0	0	0	0
2040	Benton County	6/30/2016	Contribution	5.3	1.3	(441,270)	(108,238)	(83,258)	(83,258)	(24,980)	0	0	0	0
2040	Benton County	6/30/2015	Proportion	5.3	0.3	(93,140)	(5,270)	(17,574)	(5,270)	0	0	0	0	0
2040	Benton County	6/30/2015	Contribution	5.3	0.3	(199,234)	(11,279)	(37,591)	(11,279)	0	0	0	0	0
2040	Benton County	6/30/2014	Proportion	5.4	0.0	160,326	0	11,876	0	0	0	0	0	0
2040	Benton County	6/30/2014	Contribution	5.4	0.0	(792,373)	0	(58,693)	0	0	0	0	0	0
2042	Josephine County	6/30/2019	Proportion	5.3	4.3	2,741,408	2,224,161	517,247	517,247	517,247	517,247	517,247	155,173	0
2042	Josephine County	6/30/2019	Contribution	5.3	4.3	138,409	112,294	26,115	26,115	26,115	26,115	7,834	0	0
2042	Josephine County	6/30/2018	Proportion	5.2	3.2	1,130,244	695,534	217,355	217,355	217,355	217,355	43,469	0	0
2042	Josephine County	6/30/2018	Contribution	5.2	3.2	334,925	206,107	64,409	64,409	64,409	12,880	0	0	0
2042	Josephine County	6/30/2017	Proportion	5.2	2.2	(256,775)	(108,635)	(49,380)	(49,380)	(49,380)	(9,875)	0	0	0
2042	Josephine County	6/30/2017	Contribution	5.2	2.2	577,507	244,330	111,059	111,059	111,059	22,212	0	0	0
2042	Josephine County	6/30/2016	Proportion	5.3	1.3	(1,025,177)	(251,457)	(193,430)	(193,430)	(58,027)	0	0	0	0
2042	Josephine County	6/30/2016	Contribution	5.3	1.3	385,869	94,649	72,805	72,805	21,844	0	0	0	0
2042	Josephine County	6/30/2015	Proportion	5.3	0.3	(1,106,459)	(208,766)	(62,629)	(62,629)	0	0	0	0	0
2042	Josephine County	6/30/2015	Contribution	5.3	0.3	246,821	13,971	46,570	13,971	0	0	0	0	0
2042	Josephine County	6/30/2014	Proportion	5.4	0.0	(474,599)	0	(35,154)	0	0	0	0	0	0
2042	Josephine County	6/30/2014	Contribution	5.4	0.0	(36,783)	0	(2,723)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2043	Lincoln County	6/30/2019	Proportion	5.3	4.3	(147,561)	(119,719)	(27,842)	(27,842)	(27,842)	(27,842)	(27,842)	(8,351)	0
2043	Lincoln County	6/30/2019	Contribution	5.3	4.3	(62,660)	(50,837)	(11,823)	(11,823)	(11,823)	(11,823)	(11,823)	(3,545)	0
2043	Lincoln County	6/30/2018	Proportion	5.2	3.2	171,796	105,720	33,038	33,038	33,038	33,038	6,606	0	0
2043	Lincoln County	6/30/2018	Contribution	5.2	3.2	(326,688)	(201,038)	(62,825)	(62,825)	(62,825)	(62,825)	(12,563)	0	0
2043	Lincoln County	6/30/2017	Proportion	5.2	2.2	308,377	130,468	59,303	59,303	59,303	11,862	0	0	0
2043	Lincoln County	6/30/2017	Contribution	5.2	2.2	(145,803)	(61,686)	(28,039)	(28,039)	(28,039)	(5,608)	0	0	0
2043	Lincoln County	6/30/2016	Proportion	5.3	1.3	(56,372)	(13,828)	(10,636)	(10,636)	(3,192)	0	0	0	0
2043	Lincoln County	6/30/2016	Contribution	5.3	1.3	(72,588)	(17,804)	(13,696)	(13,696)	(4,108)	0	0	0	0
2043	Lincoln County	6/30/2015	Proportion	5.3	0.3	(355,056)	(20,096)	(66,992)	(20,096)	0	0	0	0	0
2043	Lincoln County	6/30/2015	Contribution	5.3	0.3	(55,886)	(3,161)	(10,545)	(10,545)	0	0	0	0	0
2043	Lincoln County	6/30/2014	Proportion	5.4	0.0	241,709	0	17,904	0	0	0	0	0	0
2043	Lincoln County	6/30/2014	Contribution	5.4	0.0	(214,140)	0	(15,860)	0	0	0	0	0	0
2044	Crook County	6/30/2019	Proportion	5.3	4.3	(592,743)	(480,905)	(111,838)	(111,838)	(111,838)	(111,838)	(111,838)	(33,553)	0
2044	Crook County	6/30/2019	Contribution	5.3	4.3	(9,125)	(7,403)	(1,722)	(1,722)	(1,722)	(1,722)	(1,722)	(515)	0
2044	Crook County	6/30/2018	Proportion	5.2	3.2	615,784	378,944	118,420	118,420	118,420	118,420	23,684	0	0
2044	Crook County	6/30/2018	Contribution	5.2	3.2	(167,888)	(103,316)	(32,286)	(32,286)	(32,286)	(32,286)	(6,458)	0	0
2044	Crook County	6/30/2017	Proportion	5.2	2.2	451,237	190,909	86,776	86,776	86,776	17,357	0	0	0
2044	Crook County	6/30/2017	Contribution	5.2	2.2	(13,820)	(5,846)	(2,658)	(2,658)	(2,658)	(530)	0	0	0
2044	Crook County	6/30/2016	Proportion	5.3	1.3	(64,049)	(15,709)	(12,085)	(12,085)	(3,624)	0	0	0	0
2044	Crook County	6/30/2016	Contribution	5.3	1.3	(6,595)	(1,619)	(1,244)	(1,244)	(375)	0	0	0	0
2044	Crook County	6/30/2015	Proportion	5.3	0.3	8,964	509	1,691	509	0	0	0	0	0
2044	Crook County	6/30/2015	Contribution	5.3	0.3	(14,482)	(822)	(2,732)	(822)	0	0	0	0	0
2044	Crook County	6/30/2014	Proportion	5.4	0.0	(1,568)	0	(118)	0	0	0	0	0	0
2044	Crook County	6/30/2014	Contribution	5.4	0.0	(31,280)	0	(2,315)	0	0	0	0	0	0
2050	Wallowa County	6/30/2019	Proportion	5.3	4.3	11,790	9,565	2,225	2,225	2,225	2,225	2,225	665	0
2050	Wallowa County	6/30/2019	Contribution	5.3	4.3	(25,381)	(20,592)	(4,789)	(4,789)	(4,789)	(4,789)	(4,789)	(1,436)	0
2050	Wallowa County	6/30/2018	Proportion	5.2	3.2	2,978	1,832	573	573	573	573	113	0	0
2050	Wallowa County	6/30/2018	Contribution	5.2	3.2	(5,439)	(3,347)	(1,046)	(1,046)	(1,046)	(1,046)	(209)	0	0
2050	Wallowa County	6/30/2017	Proportion	5.2	2.2	(321)	(135)	(62)	(62)	(62)	(11)	0	0	0
2050	Wallowa County	6/30/2017	Contribution	5.2	2.2	480	204	92	92	92	20	0	0	0
2050	Wallowa County	6/30/2016	Proportion	5.3	1.3	(12,903)	(3,163)	(2,435)	(2,435)	(728)	0	0	0	0
2050	Wallowa County	6/30/2016	Contribution	5.3	1.3	1,686	414	318	318	96	0	0	0	0
2050	Wallowa County	6/30/2015	Proportion	5.3	0.3	18,590	1,050	3,508	1,050	0	0	0	0	0
2050	Wallowa County	6/30/2015	Contribution	5.3	0.3	(128)	(8)	(24)	0	0	0	0	0	0
2050	Wallowa County	6/30/2014	Proportion	5.4	0.0	22,363	0	1,658	0	0	0	0	0	0
2050	Wallowa County	6/30/2014	Contribution	5.4	0.0	5,669	0	419	0	0	0	0	0	0
2052	Tillamook County	6/30/2019	Proportion	5.3	4.3	(2,088)	(1,694)	(394)	(394)	(394)	(394)	(394)	(118)	0
2052	Tillamook County	6/30/2019	Contribution	5.3	4.3	(1,919)	(1,557)	(362)	(362)	(362)	(362)	(362)	(109)	0
2052	Tillamook County	6/30/2018	Proportion	5.2	3.2	1,451	893	279	279	279	279	56	0	0
2052	Tillamook County	6/30/2018	Contribution	5.2	3.2	(1,683)	(1,035)	(324)	(324)	(324)	(324)	(63)	0	0
2052	Tillamook County	6/30/2017	Proportion	5.2	2.2	(706)	(298)	(136)	(136)	(136)	(26)	0	0	0
2052	Tillamook County	6/30/2017	Contribution	5.2	2.2	(1,189)	(502)	(229)	(229)	(229)	(44)	0	0	0
2052	Tillamook County	6/30/2016	Proportion	5.3	1.3	(1,009)	(249)	(190)	(190)	(59)	0	0	0	0
2052	Tillamook County	6/30/2016	Contribution	5.3	1.3	(945)	(233)	(178)	(178)	(55)	0	0	0	0
2052	Tillamook County	6/30/2015	Proportion	5.3	0.3	(1,440)	(80)	(272)	(80)	0	0	0	0	0
2052	Tillamook County	6/30/2015	Contribution	5.3	0.3	(1,022)	(57)	(193)	(57)	0	0	0	0	0
2052	Tillamook County	6/30/2014	Proportion	5.4	0.0	(11)	0	(1)	0	0	0	0	0	0
2052	Tillamook County	6/30/2014	Contribution	5.4	0.0	(1,418)	0	(103)	0	0	0	0	0	0
2099	State Judiciary	6/30/2019	Proportion	5.3	4.3	9,416,700	7,639,964	1,776,736	1,776,736	1,776,736	1,776,736	1,776,736	533,020	0
2099	State Judiciary	6/30/2019	Contribution	5.3	4.3	(1,370,063)	(1,111,561)	(258,502)	(258,502)	(258,502)	(258,502)	(258,502)	(77,553)	0
2099	State Judiciary	6/30/2018	Proportion	5.2	3.2	(2,287,456)	(1,407,666)	(439,895)	(439,895)	(439,895)	(439,895)	(87,981)	0	0
2099	State Judiciary	6/30/2018	Contribution	5.2	3.2	33,476	20,600	6,438	6,438	6,438	1,286	0	0	0
2099	State Judiciary	6/30/2017	Proportion	5.2	2.2	(89,760)	(37,974)	(17,262)	(17,262)	(17,262)	(3,450)	0	0	0
2099	State Judiciary	6/30/2017	Contribution	5.2	2.2	322,150	136,294	61,952	61,952	61,952	12,390	0	0	0
2099	State Judiciary	6/30/2016	Proportion	5.3	1.3	1,697,710	416,418	320,323	320,323	320,323	96,095	0	0	0
2099	State Judiciary	6/30/2016	Contribution	5.3	1.3	748,479	183,591	141,222	141,222	42,369	0	0	0	0
2099	State Judiciary	6/30/2015	Proportion	5.3	0.3	7,231,180	409,310	1,364,374	409,310	0	0	0	0	0
2099	State Judiciary	6/30/2015	Contribution	5.3	0.3	2,439,769	138,099	460,334	138,099	0	0	0	0	0
2099	State Judiciary	6/30/2014	Proportion	5.4	0.0	(746,373)	0	(55,288)	0	0	0	0	0	0
2099	State Judiciary	6/30/2014	Contribution	5.4	0.0	863,354	0	63,954	0	0	0	0	0	0
2100	City of Roseburg	6/30/2019	Proportion	5.3	4.3	(1,477,539)	(1,198,758)	(278,781)	(278,781)	(278,781)	(278,781)	(278,781)	(83,634)	0
2100	City of Roseburg	6/30/2019	Contribution	5.3	4.3	(162,864)	(132,135)	(30,729)	(30,729)	(30,729)	(30,729)	(30,729)	(9,219)	0
2100	City of Roseburg	6/30/2018	Proportion	5.2	3.2	558,526	343,708	107,409	107,409	107,409	107,409	21,481	0	0
2100	City of Roseburg	6/30/2018	Contribution	5.2	3.2	(177,175)	(109,031)	(34,072)	(34,072)	(34,072)	(34,072)	(6,815)	0	0
2100	City of Roseburg	6/30/2017	Proportion	5.2	2.2	(176,321)	(80,146)	(24,072)	(24,072)	(24,072)	(6,029)	0	0	0
2100	City of Roseburg	6/30/2017	Contribution	5.2	2.2	290,986	123,109	55,959	55,959	55,959	11,191	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2100	City of Roseburg	6/30/2016	Proportion	5.3	1.3	(1,021,641)	(250,593)	(192,762)	(192,762)	(57,831)	0	0	0	0
2100	City of Roseburg	6/30/2016	Contribution	5.3	1.3	340,660	83,560	64,275	64,275	19,285	0	0	0	0
2100	City of Roseburg	6/30/2015	Proportion	5.3	0.3	(1,218,021)	(68,946)	(229,815)	(68,946)	0	0	0	0	0
2100	City of Roseburg	6/30/2015	Contribution	5.3	0.3	199,987	11,322	37,733	37,733	11,322	0	0	0	0
2100	City of Roseburg	6/30/2014	Proportion	5.4	0.0	1,169	0	89	0	0	0	0	0	0
2100	City of Roseburg	6/30/2014	Contribution	5.4	0.0	(346,966)	0	(25,701)	0	0	0	0	0	0
2101	City of Salem	6/30/2019	Proportion	5.3	4.3	2,344,556	1,902,187	442,369	442,369	442,369	442,369	442,369	132,711	0
2101	City of Salem	6/30/2019	Contribution	5.3	4.3	(3,062,091)	(2,484,338)	(577,753)	(577,753)	(577,753)	(577,753)	(577,753)	(173,326)	0
2101	City of Salem	6/30/2018	Proportion	5.2	3.2	1,842,662	1,133,946	354,358	354,358	354,358	354,358	70,872	0	0
2101	City of Salem	6/30/2018	Contribution	5.2	3.2	(1,131,889)	(696,547)	(217,671)	(217,671)	(217,671)	(217,671)	(43,534)	0	0
2101	City of Salem	6/30/2017	Proportion	5.2	2.2	(2,380,949)	(1,007,324)	(457,875)	(457,875)	(457,875)	(91,574)	0	0	0
2101	City of Salem	6/30/2017	Contribution	5.2	2.2	1,534,097	649,040	295,019	295,019	295,019	59,002	0	0	0
2101	City of Salem	6/30/2016	Proportion	5.3	1.3	(2,211,823)	(542,523)	(417,325)	(417,325)	(125,198)	0	0	0	0
2101	City of Salem	6/30/2016	Contribution	5.3	1.3	595,514	146,070	112,361	112,361	33,709	0	0	0	0
2101	City of Salem	6/30/2015	Proportion	5.3	0.3	(2,149,448)	(121,668)	(405,556)	(121,668)	0	0	0	0	0
2101	City of Salem	6/30/2015	Contribution	5.3	0.3	531,433	30,083	100,270	30,083	0	0	0	0	0
2101	City of Salem	6/30/2014	Proportion	5.4	0.0	(405,814)	0	(30,059)	0	0	0	0	0	0
2101	City of Salem	6/30/2014	Contribution	5.4	0.0	(1,476,715)	0	(109,385)	0	0	0	0	0	0
2102	City of Medford	6/30/2019	Proportion	5.3	4.3	(141,703)	(114,967)	(26,736)	(26,736)	(26,736)	(26,736)	(26,736)	(8,023)	0
2102	City of Medford	6/30/2019	Contribution	5.3	4.3	(2,074,039)	(1,682,711)	(391,328)	(391,328)	(391,328)	(391,328)	(391,328)	(117,326)	0
2102	City of Medford	6/30/2018	Proportion	5.2	3.2	2,462,691	1,515,503	473,594	473,594	473,594	473,594	94,721	0	0
2102	City of Medford	6/30/2018	Contribution	5.2	3.2	(1,267,033)	(779,713)	(243,660)	(243,660)	(243,660)	(48,733)	0	0	0
2102	City of Medford	6/30/2017	Proportion	5.2	2.2	(1,325,603)	(560,831)	(254,924)	(254,924)	(254,924)	(50,983)	0	0	0
2102	City of Medford	6/30/2017	Contribution	5.2	2.2	108,408	45,864	20,848	20,848	4,168	0	0	0	0
2102	City of Medford	6/30/2016	Proportion	5.3	1.3	(640,139)	(157,015)	(120,781)	(120,781)	(36,234)	0	0	0	0
2102	City of Medford	6/30/2016	Contribution	5.3	1.3	(118,554)	(29,078)	(22,369)	(22,369)	(6,709)	0	0	0	0
2102	City of Medford	6/30/2015	Proportion	5.3	0.3	(784,277)	(44,392)	(147,977)	(44,392)	0	0	0	0	0
2102	City of Medford	6/30/2015	Contribution	5.3	0.3	(32,654)	(6,161)	(1,849)	(1,849)	0	0	0	0	0
2102	City of Medford	6/30/2014	Proportion	5.4	0.0	289,575	0	21,450	0	0	0	0	0	0
2102	City of Medford	6/30/2014	Contribution	5.4	0.0	(938,627)	0	(69,527)	0	0	0	0	0	0
2103	City of Albany	6/30/2019	Proportion	5.3	4.3	(307,837)	(249,755)	(58,082)	(58,082)	(58,082)	(58,082)	(58,082)	(17,427)	0
2103	City of Albany	6/30/2019	Contribution	5.3	4.3	(1,433,415)	(1,162,959)	(270,456)	(270,456)	(270,456)	(270,456)	(81,135)	0	0
2103	City of Albany	6/30/2018	Proportion	5.2	3.2	3,422,030	2,105,864	658,083	658,083	658,083	658,083	131,615	0	0
2103	City of Albany	6/30/2018	Contribution	5.2	3.2	(304,597)	(187,445)	(58,576)	(58,576)	(58,576)	(58,576)	(11,717)	0	0
2103	City of Albany	6/30/2017	Proportion	5.2	2.2	(1,847,025)	(781,434)	(355,197)	(355,197)	(355,197)	(71,040)	0	0	0
2103	City of Albany	6/30/2017	Contribution	5.2	2.2	730,947	309,246	140,567	140,567	140,567	28,112	0	0	0
2103	City of Albany	6/30/2016	Proportion	5.3	1.3	(810,571)	(198,819)	(152,938)	(152,938)	(45,881)	0	0	0	0
2103	City of Albany	6/30/2016	Contribution	5.3	1.3	551,817	135,353	104,116	104,116	31,237	0	0	0	0
2103	City of Albany	6/30/2015	Proportion	5.3	0.3	(2,513,499)	(142,274)	(474,245)	(142,274)	0	0	0	0	0
2103	City of Albany	6/30/2015	Contribution	5.3	0.3	563,169	31,879	106,258	31,879	0	0	0	0	0
2103	City of Albany	6/30/2014	Proportion	5.4	0.0	317,578	0	23,523	0	0	0	0	0	0
2103	City of Albany	6/30/2014	Contribution	5.4	0.0	(852,555)	0	(63,150)	0	0	0	0	0	0
2104	City of Ashland	6/30/2019	Proportion	5.3	4.3	378,463	307,055	71,408	71,408	71,408	71,408	71,408	21,423	0
2104	City of Ashland	6/30/2019	Contribution	5.3	4.3	(988,308)	(315,042)	(73,266)	(73,266)	(73,266)	(73,266)	(73,266)	(21,976)	0
2104	City of Ashland	6/30/2018	Proportion	5.2	3.2	702,796	432,490	135,153	135,153	135,153	135,153	27,031	0	0
2104	City of Ashland	6/30/2018	Contribution	5.2	3.2	(9,926)	(6,108)	(1,909)	(1,909)	(1,909)	(1,909)	(381)	0	0
2104	City of Ashland	6/30/2017	Proportion	5.2	2.2	(1,146,255)	(484,953)	(220,434)	(220,434)	(220,434)	(44,085)	0	0	0
2104	City of Ashland	6/30/2017	Contribution	5.2	2.2	434,304	183,744	83,520	83,520	83,520	16,704	0	0	0
2104	City of Ashland	6/30/2016	Proportion	5.3	1.3	(1,367,543)	(335,435)	(258,027)	(258,027)	(77,408)	0	0	0	0
2104	City of Ashland	6/30/2016	Contribution	5.3	1.3	540,422	132,558	101,966	101,966	30,592	0	0	0	0
2104	City of Ashland	6/30/2015	Proportion	5.3	0.3	(1,828,442)	(103,497)	(344,989)	(103,497)	0	0	0	0	0
2104	City of Ashland	6/30/2015	Contribution	5.3	0.3	404,457	22,892	76,313	22,892	0	0	0	0	0
2104	City of Ashland	6/30/2014	Proportion	5.4	0.0	360,589	0	26,709	0	0	0	0	0	0
2104	City of Ashland	6/30/2014	Contribution	5.4	0.0	(399,252)	0	(29,572)	0	0	0	0	0	0
2105	City of Astoria	6/30/2019	Proportion	5.3	4.3	(243,208)	(197,320)	(45,888)	(45,888)	(45,888)	(45,888)	(45,888)	(13,768)	0
2105	City of Astoria	6/30/2019	Contribution	5.3	4.3	28,973	23,506	5,467	5,467	5,467	5,467	5,467	1,638	0
2105	City of Astoria	6/30/2018	Proportion	5.2	3.2	(8,846)	(5,444)	(1,701)	(1,701)	(1,701)	(341)	0	0	0
2105	City of Astoria	6/30/2018	Contribution	5.2	3.2	(44,991)	(27,687)	(8,652)	(8,652)	(8,652)	(1,731)	0	0	0
2105	City of Astoria	6/30/2017	Proportion	5.2	2.2	(1,003,329)	(424,485)	(192,948)	(192,948)	(192,948)	(38,589)	0	0	0
2105	City of Astoria	6/30/2017	Contribution	5.2	2.2	164,031	69,399	31,544	31,544	31,544	6,311	0	0	0
2105	City of Astoria	6/30/2016	Proportion	5.3	1.3	510,169	125,137	96,258	96,258	28,879	0	0	0	0
2105	City of Astoria	6/30/2016	Contribution	5.3	1.3	137,636	33,760	25,969	25,969	7,791	0	0	0	0
2105	City of Astoria	6/30/2015	Proportion	5.3	0.3	(745,441)	(42,196)	(140,649)	(42,196)	0	0	0	0	0
2105	City of Astoria	6/30/2015	Contribution	5.3	0.3	220,178	12,463	41,543	12,463	0	0	0	0	0
2105	City of Astoria	6/30/2014	Proportion	5.4	0.0	44,245	0	3,275	0	0	0	0	0	0
2105	City of Astoria	6/30/2014	Contribution	5.4	0.0	(77,150)	0	(5,715)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2106	City of Beaverton	6/30/2019	Proportion	5.3	4.3	(2,116,936)	(1,717,514)	(399,422)	(399,422)	(399,422)	(399,422)	(399,422)	(119,826)	0
2106	City of Beaverton	6/30/2019	Contribution	5.3	4.3	(3,318,059)	(2,692,010)	(626,049)	(626,049)	(626,049)	(626,049)	(626,049)	(187,814)	0
2106	City of Beaverton	6/30/2018	Proportion	5.2	3.2	3,523,602	2,168,370	677,616	677,616	677,616	677,616	135,522	0	0
2106	City of Beaverton	6/30/2018	Contribution	5.2	3.2	(2,714,560)	(1,670,498)	(522,031)	(522,031)	(522,031)	(522,031)	(104,405)	0	0
2106	City of Beaverton	6/30/2017	Proportion	5.2	2.2	(1,508,973)	(638,412)	(290,187)	(290,187)	(290,187)	(58,038)	0	0	0
2106	City of Beaverton	6/30/2017	Contribution	5.2	2.2	(2,066,052)	(209,446)	(95,202)	(95,202)	(95,202)	(19,042)	0	0	0
2106	City of Beaverton	6/30/2016	Proportion	5.3	1.3	(675,615)	(165,715)	(127,475)	(127,475)	(38,240)	0	0	0	0
2106	City of Beaverton	6/30/2016	Contribution	5.3	1.3	(243,631)	(45,968)	(45,968)	(45,968)	(13,791)	0	0	0	0
2106	City of Beaverton	6/30/2015	Proportion	5.3	0.3	(2,525,588)	(142,958)	(476,526)	(142,958)	0	0	0	0	0
2106	City of Beaverton	6/30/2015	Contribution	5.3	0.3	(162,900)	(9,220)	(30,736)	(9,220)	0	0	0	0	0
2106	City of Beaverton	6/30/2014	Proportion	5.4	0.0	802,780	0	59,465	0	0	0	0	0	0
2106	City of Beaverton	6/30/2014	Contribution	5.4	0.0	(2,592,762)	0	(192,057)	0	0	0	0	0	0
2107	City of Bend	6/30/2019	Proportion	5.3	4.3	(6,157,565)	(4,995,760)	(1,161,805)	(1,161,805)	(1,161,805)	(1,161,805)	(1,161,805)	(348,540)	0
2107	City of Bend	6/30/2019	Contribution	5.3	4.3	15,372,857	12,472,318	2,900,539	2,900,539	2,900,539	2,900,539	2,900,539	870,162	0
2107	City of Bend	6/30/2018	Proportion	5.2	3.2	4,236,096	2,606,828	814,634	814,634	814,634	814,634	162,926	0	0
2107	City of Bend	6/30/2018	Contribution	5.2	3.2	(808,764)	(497,700)	155,532	155,532	155,532	155,532	31,104	0	0
2107	City of Bend	6/30/2017	Proportion	5.2	2.2	(1,112,165)	(470,531)	(213,878)	(213,878)	(213,878)	(42,775)	0	0	0
2107	City of Bend	6/30/2017	Contribution	5.2	2.2	(2,066,706)	(874,377)	397,443	397,443	397,443	79,491	0	0	0
2107	City of Bend	6/30/2016	Proportion	5.3	1.3	1,813,279	444,767	342,128	342,128	102,639	0	0	0	0
2107	City of Bend	6/30/2016	Contribution	5.3	1.3	(1,351,729)	(331,557)	255,043	255,043	76,514	0	0	0	0
2107	City of Bend	6/30/2015	Proportion	5.3	0.3	59,751	3,381	11,274	3,381	0	0	0	0	0
2107	City of Bend	6/30/2015	Contribution	5.3	0.3	(1,380,752)	(78,157)	260,519	78,157	0	0	0	0	0
2107	City of Bend	6/30/2014	Proportion	5.4	0.0	(135)	0	(10)	0	0	0	0	0	0
2107	City of Bend	6/30/2014	Contribution	5.4	0.0	(409,763)	0	(30,353)	0	0	0	0	0	0
2109	City of Canby	6/30/2019	Proportion	5.3	4.3	244,625	198,469	46,156	46,156	46,156	46,156	46,156	13,845	0
2109	City of Canby	6/30/2019	Contribution	5.3	4.3	(321,202)	(260,598)	60,604	60,604	60,604	60,604	60,604	18,182	0
2109	City of Canby	6/30/2018	Proportion	5.2	3.2	(282,819)	(174,043)	(54,388)	(54,388)	(54,388)	(54,388)	(10,879)	0	0
2109	City of Canby	6/30/2018	Contribution	5.2	3.2	(137,494)	(84,612)	(26,441)	(26,441)	(26,441)	(26,441)	(5,289)	0	0
2109	City of Canby	6/30/2017	Proportion	5.2	2.2	(134,080)	(56,725)	(25,785)	(25,785)	(25,785)	(5,155)	0	0	0
2109	City of Canby	6/30/2017	Contribution	5.2	2.2	(47,079)	(19,054)	(9,054)	(9,054)	(9,054)	(1,809)	0	0	0
2109	City of Canby	6/30/2016	Proportion	5.3	1.3	261,417	64,121	49,324	49,324	14,797	0	0	0	0
2109	City of Canby	6/30/2016	Contribution	5.3	1.3	(22,788)	(5,588)	(4,300)	(4,300)	(1,288)	0	0	0	0
2109	City of Canby	6/30/2015	Proportion	5.3	0.3	(713,896)	(40,411)	(134,697)	(40,411)	0	0	0	0	0
2109	City of Canby	6/30/2015	Contribution	5.3	0.3	(130,223)	(7,373)	24,570	7,373	0	0	0	0	0
2109	City of Canby	6/30/2014	Proportion	5.4	0.0	95,898	0	7,103	0	0	0	0	0	0
2109	City of Canby	6/30/2014	Contribution	5.4	0.0	(375,450)	0	(27,810)	0	0	0	0	0	0
2110	City of Coquille	6/30/2019	Proportion	5.3	4.3	28,829	23,390	5,439	5,439	5,439	5,439	5,439	1,634	0
2110	City of Coquille	6/30/2019	Contribution	5.3	4.3	(252,383)	(204,764)	(47,619)	(47,619)	(47,619)	(47,619)	(47,619)	(14,288)	0
2110	City of Coquille	6/30/2018	Proportion	5.2	3.2	266,335	163,899	51,218	51,218	51,218	51,218	10,245	0	0
2110	City of Coquille	6/30/2018	Contribution	5.2	3.2	(19,276)	(11,862)	(3,707)	(3,707)	(3,707)	(3,707)	(741)	0	0
2110	City of Coquille	6/30/2017	Proportion	5.2	2.2	(377,379)	(159,660)	(72,573)	(72,573)	(72,573)	(14,514)	0	0	0
2110	City of Coquille	6/30/2017	Contribution	5.2	2.2	35,014	14,815	6,733	6,733	6,733	1,349	0	0	0
2110	City of Coquille	6/30/2016	Proportion	5.3	1.3	19,387	4,757	3,660	3,660	1,097	0	0	0	0
2110	City of Coquille	6/30/2016	Contribution	5.3	1.3	(7,503)	(1,839)	(1,416)	(1,416)	(423)	0	0	0	0
2110	City of Coquille	6/30/2015	Proportion	5.3	0.3	(192,278)	(10,883)	(36,279)	(10,883)	0	0	0	0	0
2110	City of Coquille	6/30/2015	Contribution	5.3	0.3	(38,753)	(2,193)	7,312	2,193	0	0	0	0	0
2110	City of Coquille	6/30/2014	Proportion	5.4	0.0	59,252	0	4,387	0	0	0	0	0	0
2110	City of Coquille	6/30/2014	Contribution	5.4	0.0	(48,008)	0	(3,558)	0	0	0	0	0	0
2111	City of Eugene	6/30/2019	Proportion	5.3	4.3	(4,066,333)	(3,299,100)	(767,233)	(767,233)	(767,233)	(767,233)	(767,233)	(230,168)	0
2111	City of Eugene	6/30/2019	Contribution	5.3	4.3	(5,674,218)	(4,603,611)	(1,070,607)	(1,070,607)	(1,070,607)	(1,070,607)	(1,070,607)	(321,183)	0
2111	City of Eugene	6/30/2018	Proportion	5.2	3.2	3,358,766	2,066,932	645,917	645,917	645,917	645,917	129,181	0	0
2111	City of Eugene	6/30/2018	Contribution	5.2	3.2	(4,372,678)	(2,690,878)	(840,900)	(840,900)	(840,900)	(840,900)	(168,178)	0	0
2111	City of Eugene	6/30/2017	Proportion	5.2	2.2	(3,773,807)	(1,596,611)	(725,732)	(725,732)	(725,732)	(145,147)	0	0	0
2111	City of Eugene	6/30/2017	Contribution	5.2	2.2	(503,288)	(212,930)	(96,786)	(96,786)	(96,786)	(19,358)	0	0	0
2111	City of Eugene	6/30/2016	Proportion	5.3	1.3	1,127,722	276,610	212,778	212,778	63,832	0	0	0	0
2111	City of Eugene	6/30/2016	Contribution	5.3	1.3	(957,926)	(234,962)	(180,741)	(180,741)	54,221	0	0	0	0
2111	City of Eugene	6/30/2015	Proportion	5.3	0.3	1,916,206	361,548	108,466	108,466	0	0	0	0	0
2111	City of Eugene	6/30/2015	Contribution	5.3	0.3	(1,209,105)	(68,440)	228,133	68,440	0	0	0	0	0
2111	City of Eugene	6/30/2014	Proportion	5.4	0.0	(677,884)	0	(50,214)	0	0	0	0	0	0
2111	City of Eugene	6/30/2014	Contribution	5.4	0.0	(3,152,038)	0	(233,483)	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2019	Proportion	5.3	4.3	14,701	11,927	2,774	2,774	2,774	2,774	2,774	831	0
2112	City Of Forest Grove	6/30/2019	Contribution	5.3	4.3	(88,937)	(72,156)	(16,781)	(16,781)	(16,781)	(16,781)	(16,781)	(5,032)	0
2112	City Of Forest Grove	6/30/2018	Proportion	5.2	3.2	336,041	206,795	64,623	64,623	64,623	64,623	12,926	0	0
2112	City Of Forest Grove	6/30/2018	Contribution	5.2	3.2	(62,735)	(38,607)	(12,064)	(12,064)	(12,064)	(2,415)	0	0	0
2112	City Of Forest Grove	6/30/2017	Proportion	5.2	2.2	(232,940)	(98,552)	(44,796)	(44,796)	(44,796)	(8,960)	0	0	0
2112	City Of Forest Grove	6/30/2017	Contribution	5.2	2.2	(114,082)	(48,265)	(21,939)	(21,939)	(21,939)	(4,387)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2112	City Of Forest Grove	6/30/2016	Proportion	5.3	1.3	(1,072)	(264)	(202)	(202)	(62)	0	0	0	0
2112	City Of Forest Grove	6/30/2016	Contribution	5.3	1.3	51,530	12,638	9,723	9,723	2,915	0	0	0	0
2112	City Of Forest Grove	6/30/2015	Proportion	5.3	0.3	(1,559)	(89)	(294)	(89)	0	0	0	0	0
2112	City Of Forest Grove	6/30/2015	Contribution	5.3	0.3	3,612	202	682	202	0	0	0	0	0
2112	City Of Forest Grove	6/30/2014	Proportion	5.4	0.0	30	0	0	0	0	0	0	0	0
2112	City Of Forest Grove	6/30/2014	Contribution	5.4	0.0	(1,125)	0	(85)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2019	Proportion	5.3	4.3	(1,143,533)	(927,772)	(215,761)	(215,761)	(215,761)	(215,761)	(215,761)	(64,728)	0
2113	City of Grants Pass	6/30/2019	Contribution	5.3	4.3	(239,542)	(55,708)	(55,708)	(55,708)	(55,708)	(55,708)	(55,708)	(16,710)	0
2113	City of Grants Pass	6/30/2018	Proportion	5.2	3.2	1,052,875	647,923	202,476	202,476	202,476	202,476	40,495	0	0
2113	City of Grants Pass	6/30/2018	Contribution	5.2	3.2	(105,448)	(64,892)	(20,278)	(20,278)	(20,278)	(20,278)	(4,058)	0	0
2113	City of Grants Pass	6/30/2017	Proportion	5.2	2.2	(338,860)	(143,365)	(65,165)	(65,165)	(65,165)	(13,035)	0	0	0
2113	City of Grants Pass	6/30/2017	Contribution	5.2	2.2	406,419	171,945	78,158	78,158	78,158	15,629	0	0	0
2113	City of Grants Pass	6/30/2016	Proportion	5.3	1.3	(841,779)	(206,475)	(158,826)	(158,826)	(47,649)	0	0	0	0
2113	City of Grants Pass	6/30/2016	Contribution	5.3	1.3	572,565	140,441	108,031	108,031	32,410	0	0	0	0
2113	City of Grants Pass	6/30/2015	Proportion	5.3	0.3	(1,817,012)	(102,852)	(342,832)	(102,852)	0	0	0	0	0
2113	City of Grants Pass	6/30/2015	Contribution	5.3	0.3	326,715	18,495	61,644	18,495	0	0	0	0	0
2113	City of Grants Pass	6/30/2014	Proportion	5.4	0.0	(101,426)	0	(7,511)	0	0	0	0	0	0
2113	City of Grants Pass	6/30/2014	Contribution	5.4	0.0	(354,370)	0	(26,250)	0	0	0	0	0	0
2114	City of Gresham	6/30/2019	Proportion	5.3	4.3	1,399,432	1,135,388	264,044	264,044	264,044	264,044	79,212	0	0
2114	City of Gresham	6/30/2019	Contribution	5.3	4.3	(6,803,173)	(5,519,555)	(1,283,618)	(1,283,618)	(1,283,618)	(1,283,618)	(385,083)	0	0
2114	City of Gresham	6/30/2018	Proportion	5.2	3.2	4,663,415	2,869,793	896,811	896,811	896,811	896,811	179,360	0	0
2114	City of Gresham	6/30/2018	Contribution	5.2	3.2	(4,824,136)	(2,968,700)	(927,718)	(927,718)	(927,718)	(185,546)	0	0	0
2114	City of Gresham	6/30/2017	Proportion	5.2	2.2	2,171,826	918,849	417,659	417,659	417,659	83,531	0	0	0
2114	City of Gresham	6/30/2017	Contribution	5.2	2.2	(2,738,222)	(1,158,479)	(526,581)	(526,581)	(526,581)	(105,317)	0	0	0
2114	City of Gresham	6/30/2016	Proportion	5.3	1.3	622,518	152,694	117,456	117,456	35,238	0	0	0	0
2114	City of Gresham	6/30/2016	Contribution	5.3	1.3	(1,629,300)	(399,640)	(307,415)	(307,415)	(92,225)	0	0	0	0
2114	City of Gresham	6/30/2015	Proportion	5.3	0.3	(15,215)	(860)	(2,871)	(860)	0	0	0	0	0
2114	City of Gresham	6/30/2015	Contribution	5.3	0.3	(1,473,522)	(83,407)	(278,023)	(83,407)	0	0	0	0	0
2114	City of Gresham	6/30/2014	Proportion	5.4	0.0	1,294,051	0	95,856	0	0	0	0	0	0
2114	City of Gresham	6/30/2014	Contribution	5.4	0.0	(3,059,944)	0	(226,664)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2019	Proportion	5.3	4.3	(2,902,019)	(2,354,468)	(547,551)	(547,551)	(547,551)	(547,551)	(547,551)	(164,264)	0
2115	City of Hillsboro	6/30/2019	Contribution	5.3	4.3	934,683	758,328	176,355	176,355	176,355	176,355	52,908	0	0
2115	City of Hillsboro	6/30/2018	Proportion	5.2	3.2	6,165,467	3,794,133	1,185,667	1,185,667	1,185,667	1,185,667	237,132	0	0
2115	City of Hillsboro	6/30/2018	Contribution	5.2	3.2	5,339,425	3,285,801	1,026,812	1,026,812	1,026,812	1,026,812	205,365	0	0
2115	City of Hillsboro	6/30/2017	Proportion	5.2	2.2	(402,288)	(170,199)	(77,363)	(77,363)	(77,363)	(15,473)	0	0	0
2115	City of Hillsboro	6/30/2017	Contribution	5.2	2.2	2,116,884	895,605	407,093	407,093	407,093	81,419	0	0	0
2115	City of Hillsboro	6/30/2016	Proportion	5.3	1.3	(2,469,907)	(605,827)	(466,020)	(466,020)	(139,807)	0	0	0	0
2115	City of Hillsboro	6/30/2016	Contribution	5.3	1.3	2,496,297	612,301	470,999	470,999	141,302	0	0	0	0
2115	City of Hillsboro	6/30/2015	Proportion	5.3	0.3	(3,071,382)	(173,852)	(579,506)	(173,852)	0	0	0	0	0
2115	City of Hillsboro	6/30/2015	Contribution	5.3	0.3	1,871,947	105,957	353,198	105,957	0	0	0	0	0
2115	City of Hillsboro	6/30/2014	Proportion	5.4	0.0	(279,270)	0	(20,685)	0	0	0	0	0	0
2115	City of Hillsboro	6/30/2014	Contribution	5.4	0.0	(1,223,125)	0	(90,600)	0	0	0	0	0	0
2117	City of McMinnville	6/30/2019	Proportion	5.3	4.3	(1,430,819)	(1,160,853)	(269,966)	(269,966)	(269,966)	(269,966)	(269,966)	(80,989)	0
2117	City of McMinnville	6/30/2019	Contribution	5.3	4.3	(358,272)	(290,674)	(67,598)	(67,598)	(67,598)	(67,598)	(67,598)	(20,282)	0
2117	City of McMinnville	6/30/2018	Proportion	5.2	3.2	2,135,170	1,313,950	410,610	410,610	410,610	82,120	0	0	0
2117	City of McMinnville	6/30/2018	Contribution	5.2	3.2	(188,430)	(115,956)	(36,237)	(36,237)	(36,237)	(7,245)	0	0	0
2117	City of McMinnville	6/30/2017	Proportion	5.2	2.2	(6,927,173)	(2,930,726)	(1,332,149)	(1,332,149)	(1,332,149)	(266,428)	0	0	0
2117	City of McMinnville	6/30/2017	Contribution	5.2	2.2	422,711	178,838	81,291	81,291	16,256	0	0	0	0
2117	City of McMinnville	6/30/2016	Proportion	5.3	1.3	(692,973)	(169,974)	(130,750)	(130,750)	(39,224)	0	0	0	0
2117	City of McMinnville	6/30/2016	Contribution	5.3	1.3	3,861,868	947,252	728,654	728,654	218,598	0	0	0	0
2117	City of McMinnville	6/30/2015	Proportion	5.3	0.3	(1,387,073)	(78,514)	(261,712)	(78,514)	0	0	0	0	0
2117	City of McMinnville	6/30/2015	Contribution	5.3	0.3	513,274	29,053	96,844	29,053	0	0	0	0	0
2117	City of McMinnville	6/30/2014	Proportion	5.4	0.0	101,910	0	7,550	0	0	0	0	0	0
2117	City of McMinnville	6/30/2014	Contribution	5.4	0.0	(247,671)	0	(18,345)	0	0	0	0	0	0
2118	City of Ontario	6/30/2019	Proportion	5.3	4.3	(1,984,508)	(1,610,073)	(374,435)	(374,435)	(374,435)	(374,435)	(374,435)	(112,333)	0
2118	City of Ontario	6/30/2019	Contribution	5.3	4.3	1,124,386	912,238	212,148	212,148	212,148	212,148	63,646	0	0
2118	City of Ontario	6/30/2018	Proportion	5.2	3.2	567,941	349,503	109,219	109,219	109,219	21,846	0	0	0
2118	City of Ontario	6/30/2018	Contribution	5.2	3.2	337,430	207,650	64,890	64,890	64,890	12,980	0	0	0
2118	City of Ontario	6/30/2017	Proportion	5.2	2.2	(391,817)	(165,770)	(75,349)	(75,349)	(75,349)	(15,072)	0	0	0
2118	City of Ontario	6/30/2017	Contribution	5.2	2.2	(315,279)	(133,386)	(60,631)	(60,631)	(12,124)	0	0	0	0
2118	City of Ontario	6/30/2016	Proportion	5.3	1.3	384,280	94,256	72,506	72,506	21,750	0	0	0	0
2118	City of Ontario	6/30/2016	Contribution	5.3	1.3	(241,454)	(59,226)	(45,557)	(45,557)	(13,669)	0	0	0	0
2118	City of Ontario	6/30/2015	Proportion	5.3	0.3	(957,225)	(54,185)	(180,608)	(54,185)	0	0	0	0	0
2118	City of Ontario	6/30/2015	Contribution	5.3	0.3	(125,086)	(7,081)	(23,601)	(7,081)	0	0	0	0	0
2118	City of Ontario	6/30/2014	Proportion	5.4	0.0	(51,295)	0	(3,800)	0	0	0	0	0	0
2118	City of Ontario	6/30/2014	Contribution	5.4	0.0	(458,890)	0	(33,990)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2119	City of Oregon City	6/30/2019	Proportion	5.3	4.3	(1,068,415)	(866,827)	(201,588)	(201,588)	(201,588)	(201,588)	(201,588)	(60,475)	0
2119	City of Oregon City	6/30/2019	Contribution	5.3	4.3	(549,832)	(446,090)	(103,742)	(103,742)	(103,742)	(103,742)	(103,742)	(31,122)	0
2119	City of Oregon City	6/30/2018	Proportion	5.2	3.2	1,987,925	1,223,339	382,293	382,293	382,293	382,293	76,460	0	0
2119	City of Oregon City	6/30/2018	Contribution	5.2	3.2	(522,681)	(321,649)	(100,516)	(100,516)	(100,516)	(100,516)	(20,101)	0	0
2119	City of Oregon City	6/30/2017	Proportion	5.2	2.2	(194,854)	(82,438)	(37,472)	(37,472)	(37,472)	(37,472)	(7,494)	0	0
2119	City of Oregon City	6/30/2017	Contribution	5.2	2.2	103,833	43,929	19,968	19,968	19,968	19,968	3,993	0	0
2119	City of Oregon City	6/30/2016	Proportion	5.3	1.3	74,666	18,314	14,088	14,088	14,088	4,226	0	0	0
2119	City of Oregon City	6/30/2016	Contribution	5.3	1.3	3,183	779	601	601	601	178	0	0	0
2119	City of Oregon City	6/30/2015	Proportion	5.3	0.3	(248,084)	(14,044)	(46,808)	(14,044)	0	0	0	0	0
2119	City of Oregon City	6/30/2015	Contribution	5.3	0.3	20,576	1,166	3,882	1,166	0	0	0	0	0
2119	City of Oregon City	6/30/2014	Proportion	5.4	0.0	207,992	0	15,407	0	0	0	0	0	0
2119	City of Oregon City	6/30/2014	Contribution	5.4	0.0	(319,677)	0	(23,682)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2019	Proportion	5.3	4.3	(3,995,081)	(3,241,292)	(753,789)	(753,789)	(753,789)	(753,789)	(753,789)	(226,136)	0
2120	City of Lake Oswego	6/30/2019	Contribution	5.3	4.3	106,264	20,050	20,050	20,050	20,050	20,050	6,014	0	0
2120	City of Lake Oswego	6/30/2018	Proportion	5.2	3.2	1,782,064	1,096,654	342,705	342,705	342,705	342,705	68,539	0	0
2120	City of Lake Oswego	6/30/2018	Contribution	5.2	3.2	(112,823)	(69,429)	(21,697)	(21,697)	(21,697)	(21,697)	(4,338)	0	0
2120	City of Lake Oswego	6/30/2017	Proportion	5.2	2.2	(1,565,701)	(662,413)	(301,096)	(301,096)	(301,096)	(301,096)	(60,221)	0	0
2120	City of Lake Oswego	6/30/2017	Contribution	5.2	2.2	961,514	406,793	184,907	184,907	184,907	184,907	36,979	0	0
2120	City of Lake Oswego	6/30/2016	Proportion	5.3	1.3	(2,532,276)	(621,124)	(477,788)	(477,788)	(477,788)	(143,336)	0	0	0
2120	City of Lake Oswego	6/30/2016	Contribution	5.3	1.3	969,800	237,876	182,981	182,981	182,981	54,895	0	0	0
2120	City of Lake Oswego	6/30/2015	Proportion	5.3	0.3	(3,120,720)	(176,645)	(588,815)	(176,645)	0	0	0	0	0
2120	City of Lake Oswego	6/30/2015	Contribution	5.3	0.3	744,617	42,147	140,494	42,147	0	0	0	0	0
2120	City of Lake Oswego	6/30/2014	Proportion	5.4	0.0	(124,644)	0	(9,234)	0	0	0	0	0	0
2120	City of Lake Oswego	6/30/2014	Contribution	5.4	0.0	(765,898)	0	(56,733)	0	0	0	0	0	0
2121	City of Portland	6/30/2019	Proportion	5.3	4.3	24,925,900	20,222,900	4,703,000	4,703,000	4,703,000	4,703,000	4,703,000	1,410,900	0
2121	City of Portland	6/30/2019	Contribution	5.3	4.3	(15,145,297)	(12,287,694)	(2,857,603)	(2,857,603)	(2,857,603)	(2,857,603)	(2,857,603)	(857,282)	0
2121	City of Portland	6/30/2018	Proportion	5.2	3.2	45,737,746	28,146,306	8,795,720	8,795,720	8,795,720	8,795,720	1,759,146	0	0
2121	City of Portland	6/30/2018	Contribution	5.2	3.2	(6,648,714)	(6,648,714)	(2,077,723)	(2,077,723)	(2,077,723)	(2,077,723)	(415,545)	0	0
2121	City of Portland	6/30/2017	Proportion	5.2	2.2	(2,042,313)	(864,057)	(392,752)	(392,752)	(392,752)	(392,752)	(78,553)	0	0
2121	City of Portland	6/30/2017	Contribution	5.2	2.2	516,909	218,691	99,406	99,406	99,406	99,406	19,879	0	0
2121	City of Portland	6/30/2016	Proportion	5.3	1.3	(5,860,243)	(1,437,419)	(1,105,706)	(1,105,706)	(1,105,706)	(331,713)	0	0	0
2121	City of Portland	6/30/2016	Contribution	5.3	1.3	(982,761)	(241,053)	(185,427)	(185,427)	(185,427)	(55,626)	0	0	0
2121	City of Portland	6/30/2015	Proportion	5.3	0.3	184,914	10,469	34,889	10,469	0	0	0	0	0
2121	City of Portland	6/30/2015	Contribution	5.3	0.3	(2,041,421)	(115,551)	(385,174)	(115,551)	0	0	0	0	0
2121	City of Portland	6/30/2014	Proportion	5.4	0.0	3,185,984	0	235,999	0	0	0	0	0	0
2121	City of Portland	6/30/2014	Contribution	5.4	0.0	(15,056,453)	0	(1,115,293)	0	0	0	0	0	0
2122	City of Redmond	6/30/2019	Proportion	5.3	4.3	163,040	132,278	30,762	30,762	30,762	30,762	30,762	9,230	0
2122	City of Redmond	6/30/2019	Contribution	5.3	4.3	(463,455)	(376,011)	(87,444)	(87,444)	(87,444)	(87,444)	(87,444)	(26,235)	0
2122	City of Redmond	6/30/2018	Proportion	5.2	3.2	815,370	501,766	156,802	156,802	156,802	156,802	31,360	0	0
2122	City of Redmond	6/30/2018	Contribution	5.2	3.2	(529,621)	(325,921)	(101,850)	(101,850)	(101,850)	(101,850)	(20,371)	0	0
2122	City of Redmond	6/30/2017	Proportion	5.2	2.2	1,019,344	431,260	196,028	196,028	196,028	196,028	39,204	0	0
2122	City of Redmond	6/30/2017	Contribution	5.2	2.2	(111,082)	(46,996)	(21,362)	(21,362)	(21,362)	(21,362)	(4,272)	0	0
2122	City of Redmond	6/30/2016	Proportion	5.3	1.3	163,581	40,125	30,864	30,864	30,864	9,261	0	0	0
2122	City of Redmond	6/30/2016	Contribution	5.3	1.3	(10,818)	(2,654)	(2,041)	(2,041)	(613)	0	0	0	0
2122	City of Redmond	6/30/2015	Proportion	5.3	0.3	94,585	5,355	17,846	5,355	0	0	0	0	0
2122	City of Redmond	6/30/2015	Contribution	5.3	0.3	(40,032)	(2,267)	(7,553)	(2,267)	0	0	0	0	0
2122	City of Redmond	6/30/2014	Proportion	5.4	0.0	121,810	0	9,025	0	0	0	0	0	0
2122	City of Redmond	6/30/2014	Contribution	5.4	0.0	(213,420)	0	(15,810)	0	0	0	0	0	0
2123	City of St Helens	6/30/2019	Proportion	5.3	4.3	(787,975)	(639,300)	(148,675)	(148,675)	(148,675)	(148,675)	(148,675)	(44,600)	0
2123	City of St Helens	6/30/2019	Contribution	5.3	4.3	(5,493)	(4,457)	(1,036)	(1,036)	(1,036)	(1,036)	(1,036)	(313)	0
2123	City of St Helens	6/30/2018	Proportion	5.2	3.2	952,369	586,073	183,148	183,148	183,148	183,148	36,629	0	0
2123	City of St Helens	6/30/2018	Contribution	5.2	3.2	(48,816)	(30,040)	(9,388)	(9,388)	(9,388)	(9,388)	(1,876)	0	0
2123	City of St Helens	6/30/2017	Proportion	5.2	2.2	(105,071)	(44,453)	(20,206)	(20,206)	(20,206)	(20,206)	(4,041)	0	0
2123	City of St Helens	6/30/2017	Contribution	5.2	2.2	203,172	85,956	39,072	39,072	39,072	7,812	0	0	0
2123	City of St Helens	6/30/2016	Proportion	5.3	1.3	(451,890)	(110,842)	(85,262)	(85,262)	(85,262)	(25,580)	0	0	0
2123	City of St Helens	6/30/2016	Contribution	5.3	1.3	208,613	51,169	39,361	39,361	11,808	0	0	0	0
2123	City of St Helens	6/30/2015	Proportion	5.3	0.3	(533,332)	(30,187)	(100,629)	(30,187)	0	0	0	0	0
2123	City of St Helens	6/30/2015	Contribution	5.3	0.3	166,810	9,440	31,474	9,440	0	0	0	0	0
2123	City of St Helens	6/30/2014	Proportion	5.4	0.0	(35,662)	0	(2,642)	0	0	0	0	0	0
2123	City of St Helens	6/30/2014	Contribution	5.4	0.0	(68,981)	0	(5,111)	0	0	0	0	0	0
2125	City of Vernonia	6/30/2019	Proportion	5.3	4.3	34,438	27,940	6,498	6,498	6,498	6,498	6,498	1,948	0
2125	City of Vernonia	6/30/2019	Contribution	5.3	4.3	(64,771)	(52,550)	(12,221)	(12,221)	(12,221)	(12,221)	(12,221)	(3,666)	0
2125	City of Vernonia	6/30/2018	Proportion	5.2	3.2	26,486	16,300	5,093	5,093	5,093	5,093	1,021	0	0
2125	City of Vernonia	6/30/2018	Contribution	5.2	3.2	(52,795)	(32,489)	(10,153)	(10,153)	(10,153)	(10,153)	(2,030)	0	0
2125	City of Vernonia	6/30/2017	Proportion	5.2	2.2	48,898	20,689	9,403	9,403	9,403	1,883	0	0	0
2125	City of Vernonia	6/30/2017	Contribution	5.2	2.2	(35,845)	(15,166)	(6,893)	(6,893)	(6,893)	(1,380)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2125	City of Vernonia	6/30/2016	Proportion	5.3	1.3	161,085	39,513	30,393	30,393	9,120	0	0	0	
2125	City of Vernonia	6/30/2016	Contribution	5.3	1.3	(31,975)	(7,843)	(6,033)	(6,033)	(1,810)	0	0	0	
2125	City of Vernonia	6/30/2015	Proportion	5.3	0.3	(63,574)	(3,599)	(11,995)	(3,599)	0	0	0	0	
2125	City of Vernonia	6/30/2015	Contribution	5.3	0.3	(9,686)	(546)	(1,828)	(546)	0	0	0	0	
2125	City of Vernonia	6/30/2014	Proportion	5.4	0.0	(31,163)	0	(2,308)	0	0	0	0	0	
2125	City of Vernonia	6/30/2014	Contribution	5.4	0.0	(29,681)	0	(2,201)	0	0	0	0	0	
2126	City of West Linn	6/30/2019	Proportion	5.3	4.3	(1,280,642)	(1,039,011)	(241,631)	(241,631)	(241,631)	(241,631)	(241,631)	(72,487)	
2126	City of West Linn	6/30/2019	Contribution	5.3	4.3	(259,290)	(210,367)	(48,923)	(48,923)	(48,923)	(48,923)	(48,923)	(14,675)	
2126	City of West Linn	6/30/2018	Proportion	5.2	3.2	(462,920)	(284,874)	(89,023)	(89,023)	(89,023)	(89,023)	(17,805)	0	
2126	City of West Linn	6/30/2018	Contribution	5.2	3.2	(270,153)	(166,249)	(51,952)	(51,952)	(51,952)	(51,952)	(10,393)	0	
2126	City of West Linn	6/30/2017	Proportion	5.2	2.2	(381,121)	(161,245)	(73,292)	(73,292)	(73,292)	(14,661)	0	0	
2126	City of West Linn	6/30/2017	Contribution	5.2	2.2	6,043	2,557	1,162	1,162	233	0	0	0	
2126	City of West Linn	6/30/2016	Proportion	5.3	1.3	284,930	69,890	53,760	53,760	16,130	0	0	0	
2126	City of West Linn	6/30/2016	Contribution	5.3	1.3	37,115	9,103	7,003	7,003	2,100	0	0	0	
2126	City of West Linn	6/30/2015	Proportion	5.3	0.3	(466,568)	(26,408)	(88,032)	(26,408)	0	0	0	0	
2126	City of West Linn	6/30/2015	Contribution	5.3	0.3	166,803	9,443	31,472	9,443	0	0	0	0	
2126	City of West Linn	6/30/2014	Proportion	5.4	0.0	(352,428)	0	(26,108)	0	0	0	0	0	
2126	City of West Linn	6/30/2014	Contribution	5.4	0.0	(288,609)	0	(21,379)	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2019	Proportion	5.3	4.3	560,824	455,008	105,816	105,816	105,816	105,816	105,816	31,744	
2127	City of Cottage Grove	6/30/2019	Contribution	5.3	4.3	(515,366)	(119,853)	(119,853)	(119,853)	(119,853)	(119,853)	(119,853)	(35,954)	
2127	City of Cottage Grove	6/30/2018	Proportion	5.2	3.2	319,007	196,311	61,348	61,348	61,348	61,348	12,267	0	
2127	City of Cottage Grove	6/30/2018	Contribution	5.2	3.2	(354,399)	(218,091)	(68,154)	(68,154)	(68,154)	(68,154)	(13,629)	0	
2127	City of Cottage Grove	6/30/2017	Proportion	5.2	2.2	(186,427)	(78,874)	(35,851)	(35,851)	(35,851)	(7,172)	0	0	
2127	City of Cottage Grove	6/30/2017	Contribution	5.2	2.2	(165,679)	(70,096)	(31,861)	(31,861)	(31,861)	(6,374)	0	0	
2127	City of Cottage Grove	6/30/2016	Proportion	5.3	1.3	194,034	47,594	36,610	36,610	10,984	0	0	0	
2127	City of Cottage Grove	6/30/2016	Contribution	5.3	1.3	(45,351)	(11,123)	(8,557)	(8,557)	(2,566)	0	0	0	
2127	City of Cottage Grove	6/30/2015	Proportion	5.3	0.3	23,190	1,315	4,375	1,315	0	0	0	0	
2127	City of Cottage Grove	6/30/2015	Contribution	5.3	0.3	(10,861)	(616)	(2,049)	(616)	0	0	0	0	
2127	City of Cottage Grove	6/30/2014	Proportion	5.4	0.0	82,911	0	6,141	0	0	0	0	0	
2127	City of Cottage Grove	6/30/2014	Contribution	5.4	0.0	(125,641)	0	(9,306)	0	0	0	0	0	
2128	City of Tillamook	6/30/2019	Proportion	5.3	4.3	(330,799)	(268,384)	(62,415)	(62,415)	(62,415)	(62,415)	(62,415)	(18,724)	
2128	City of Tillamook	6/30/2019	Contribution	5.3	4.3	(136,969)	(111,126)	(25,843)	(25,843)	(25,843)	(25,843)	(25,843)	(7,754)	
2128	City of Tillamook	6/30/2018	Proportion	5.2	3.2	(81,044)	(49,874)	(15,585)	(15,585)	(15,585)	(15,585)	(3,119)	0	
2128	City of Tillamook	6/30/2018	Contribution	5.2	3.2	(44,935)	(27,653)	(8,641)	(8,641)	(8,641)	(8,641)	(1,730)	0	
2128	City of Tillamook	6/30/2017	Proportion	5.2	2.2	(49,804)	(21,070)	(9,578)	(9,578)	(9,578)	(1,914)	0	0	
2128	City of Tillamook	6/30/2017	Contribution	5.2	2.2	(19,458)	(8,232)	(3,742)	(3,742)	(3,742)	(748)	0	0	
2128	City of Tillamook	6/30/2016	Proportion	5.3	1.3	44,872	11,008	8,466	8,466	2,542	0	0	0	
2128	City of Tillamook	6/30/2016	Contribution	5.3	1.3	13,223	3,243	2,495	2,495	748	0	0	0	
2128	City of Tillamook	6/30/2015	Proportion	5.3	0.3	(246,186)	(13,936)	(46,450)	(13,936)	0	0	0	0	
2128	City of Tillamook	6/30/2015	Contribution	5.3	0.3	48,396	2,741	9,131	2,741	0	0	0	0	
2128	City of Tillamook	6/30/2014	Proportion	5.4	0.0	82,413	0	6,103	0	0	0	0	0	
2128	City of Tillamook	6/30/2014	Contribution	5.4	0.0	(127,735)	0	(9,460)	0	0	0	0	0	
2129	City of Sweet Home	6/30/2019	Proportion	5.3	4.3	163,165	132,379	30,786	30,786	30,786	30,786	30,786	9,235	
2129	City of Sweet Home	6/30/2019	Contribution	5.3	4.3	(118,646)	(96,260)	(22,386)	(22,386)	(22,386)	(22,386)	(22,386)	(6,716)	
2129	City of Sweet Home	6/30/2018	Proportion	5.2	3.2	219,477	135,063	42,207	42,207	42,207	42,207	8,442	0	
2129	City of Sweet Home	6/30/2018	Contribution	5.2	3.2	(75,371)	(46,383)	(14,494)	(14,494)	(14,494)	(14,494)	(2,901)	0	
2129	City of Sweet Home	6/30/2017	Proportion	5.2	2.2	138,408	58,557	26,617	26,617	26,617	5,323	0	0	
2129	City of Sweet Home	6/30/2017	Contribution	5.2	2.2	(20,669)	(8,744)	(3,975)	(3,975)	(3,975)	(794)	0	0	
2129	City of Sweet Home	6/30/2016	Proportion	5.3	1.3	264,104	64,780	49,831	49,831	14,949	0	0	0	
2129	City of Sweet Home	6/30/2016	Contribution	5.3	1.3	(24,627)	(6,039)	(4,647)	(4,647)	(1,392)	0	0	0	
2129	City of Sweet Home	6/30/2015	Proportion	5.3	0.3	170,025	9,625	32,080	9,625	0	0	0	0	
2129	City of Sweet Home	6/30/2015	Contribution	5.3	0.3	5,792	327	1,093	327	0	0	0	0	
2129	City of Sweet Home	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
2129	City of Sweet Home	6/30/2014	Contribution	5.4	0.0	21,207	0	1,572	0	0	0	0	0	
2131	City of Drain	6/30/2019	Proportion	5.3	4.3	63,644	51,636	12,008	12,008	12,008	12,008	12,008	3,604	
2131	City of Drain	6/30/2019	Contribution	5.3	4.3	(36,689)	(29,767)	(6,922)	(6,922)	(6,922)	(6,922)	(6,922)	(2,079)	
2131	City of Drain	6/30/2018	Proportion	5.2	3.2	37,326	22,970	7,178	7,178	7,178	7,178	1,436	0	
2131	City of Drain	6/30/2018	Contribution	5.2	3.2	(8,899)	(5,477)	(1,711)	(1,711)	(1,711)	(1,711)	(344)	0	
2131	City of Drain	6/30/2017	Proportion	5.2	2.2	(136,909)	(57,922)	(26,329)	(26,329)	(26,329)	(5,264)	0	0	
2131	City of Drain	6/30/2017	Contribution	5.2	2.2	2,917	1,234	561	561	112	0	0	0	
2131	City of Drain	6/30/2016	Proportion	5.3	1.3	20,168	4,948	3,805	3,805	1,143	0	0	0	
2131	City of Drain	6/30/2016	Contribution	5.3	1.3	(7,389)	(1,813)	(1,394)	(1,394)	(419)	0	0	0	
2131	City of Drain	6/30/2015	Proportion	5.3	0.3	(52,376)	(2,966)	(9,882)	(2,966)	0	0	0	0	
2131	City of Drain	6/30/2015	Contribution	5.3	0.3	11,655	660	2,199	660	0	0	0	0	
2131	City of Drain	6/30/2014	Proportion	5.4	0.0	21,194	0	1,569	0	0	0	0	0	
2131	City of Drain	6/30/2014	Contribution	5.4	0.0	(19,008)	0	(1,408)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2132	Eugene Water & Electric Board	6/30/2019	Proportion	5.3	4.3	(14,460,494)	(11,732,099)	(2,728,395)	(2,728,395)	(2,728,395)	(2,728,395)	(2,728,395)	(818,519)	0
2132	Eugene Water & Electric Board	6/30/2019	Contribution	5.3	4.3	25,737,440	20,881,319	4,856,121	4,856,121	4,856,121	4,856,121	4,856,121	1,456,835	0
2132	Eugene Water & Electric Board	6/30/2018	Proportion	5.2	3.2	(17,381,306)	(10,696,188)	(3,342,559)	(3,342,559)	(3,342,559)	(3,342,559)	(668,511)	0	0
2132	Eugene Water & Electric Board	6/30/2018	Contribution	5.2	3.2	3,001,794	1,847,258	577,268	577,268	577,268	577,268	115,454	0	0
2132	Eugene Water & Electric Board	6/30/2017	Proportion	5.2	2.2	(3,527,225)	(1,492,289)	(678,312)	(678,312)	(678,312)	(135,665)	0	0	0
2132	Eugene Water & Electric Board	6/30/2017	Contribution	5.2	2.2	1,172,197	495,931	225,422	225,422	225,422	45,087	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Proportion	5.3	1.3	(6,511,919)	(1,597,263)	(1,228,664)	(1,228,664)	(368,599)	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2016	Contribution	5.3	1.3	1,843,747	452,239	347,877	347,877	104,362	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2015	Proportion	5.3	0.3	(5,785,691)	(327,491)	(1,091,640)	(327,491)	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2015	Contribution	5.3	0.3	1,296,679	73,399	244,656	73,399	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2014	Proportion	5.4	0.0	(1,451,499)	0	(107,519)	0	0	0	0	0	0
2132	Eugene Water & Electric Board	6/30/2014	Contribution	5.4	0.0	802,727	0	59,462	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2019	Proportion	5.3	4.3	464,525	376,879	87,646	87,646	87,646	87,646	87,646	26,295	0
2135	McMinnville Water & Light Department	6/30/2019	Contribution	5.3	4.3	(97,777)	(79,329)	(18,448)	(18,448)	(18,448)	(18,448)	(5,537)	0	0
2135	McMinnville Water & Light Department	6/30/2018	Proportion	5.2	3.2	(789,902)	(486,094)	(151,904)	(151,904)	(151,904)	(151,904)	(30,382)	0	0
2135	McMinnville Water & Light Department	6/30/2018	Contribution	5.2	3.2	20,083	12,359	3,862	3,862	3,862	773	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Proportion	5.2	2.2	5,500,068	2,326,953	1,057,705	1,057,705	1,057,705	211,543	0	0	0
2135	McMinnville Water & Light Department	6/30/2017	Contribution	5.2	2.2	60,053	25,406	11,549	11,549	2,308	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Proportion	5.3	1.3	(266,141)	(65,280)	(50,215)	(50,215)	(15,065)	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2016	Contribution	5.3	1.3	1,483,178	363,798	279,845	279,845	83,953	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2015	Proportion	5.3	0.3	(532,715)	(30,154)	(100,512)	(30,154)	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2015	Contribution	5.3	0.3	197,126	11,157	37,194	11,157	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2014	Proportion	5.4	0.0	39,139	0	2,899	0	0	0	0	0	0
2135	McMinnville Water & Light Department	6/30/2014	Contribution	5.4	0.0	(95,120)	0	(7,046)	0	0	0	0	0	0
2138	City of Hood River	6/30/2019	Proportion	5.3	4.3	(308,523)	(250,311)	(58,212)	(58,212)	(58,212)	(58,212)	(58,212)	(17,463)	0
2138	City of Hood River	6/30/2019	Contribution	5.3	4.3	(23,169)	(18,797)	(4,372)	(4,372)	(4,372)	(4,372)	(1,309)	0	0
2138	City of Hood River	6/30/2018	Proportion	5.2	3.2	519,513	319,701	99,906	99,906	99,906	99,906	19,983	0	0
2138	City of Hood River	6/30/2018	Contribution	5.2	3.2	(39,519)	(24,319)	(7,600)	(7,600)	(7,600)	(1,519)	0	0	0
2138	City of Hood River	6/30/2017	Proportion	5.2	2.2	(138,629)	(58,652)	(26,659)	(26,659)	(26,659)	(5,334)	0	0	0
2138	City of Hood River	6/30/2017	Contribution	5.2	2.2	120,838	51,124	23,238	23,238	23,238	4,648	0	0	0
2138	City of Hood River	6/30/2016	Proportion	5.3	1.3	(278,998)	(68,434)	(52,641)	(52,641)	(15,793)	0	0	0	0
2138	City of Hood River	6/30/2016	Contribution	5.3	1.3	135,089	33,137	25,488	25,488	7,649	0	0	0	0
2138	City of Hood River	6/30/2015	Proportion	5.3	0.3	32,564	1,844	6,144	1,844	0	0	0	0	0
2138	City of Hood River	6/30/2015	Contribution	5.3	0.3	81,512	4,612	15,380	4,612	0	0	0	0	0
2138	City of Hood River	6/30/2014	Proportion	5.4	0.0	(101,394)	0	(7,509)	0	0	0	0	0	0
2138	City of Hood River	6/30/2014	Contribution	5.4	0.0	(44,202)	0	(3,272)	0	0	0	0	0	0
2139	City of Reedsport	6/30/2019	Proportion	5.3	4.3	91,595	74,313	17,282	17,282	17,282	17,282	17,282	5,185	0
2139	City of Reedsport	6/30/2019	Contribution	5.3	4.3	(167,462)	(135,865)	(31,597)	(31,597)	(31,597)	(31,597)	(31,597)	(9,477)	0
2139	City of Reedsport	6/30/2018	Proportion	5.2	3.2	169,709	104,437	32,636	32,636	32,636	32,636	6,529	0	0
2139	City of Reedsport	6/30/2018	Contribution	5.2	3.2	(144,374)	(89,846)	(27,764)	(27,764)	(27,764)	(5,554)	0	0	0
2139	City of Reedsport	6/30/2017	Proportion	5.2	2.2	85,690	36,253	16,479	16,479	16,479	3,295	0	0	0
2139	City of Reedsport	6/30/2017	Contribution	5.2	2.2	(81,140)	(34,328)	(15,604)	(15,604)	(15,604)	(3,120)	0	0	0
2139	City of Reedsport	6/30/2016	Proportion	5.3	1.3	(8,831)	(2,167)	(1,666)	(1,666)	(501)	0	0	0	0
2139	City of Reedsport	6/30/2016	Contribution	5.3	1.3	(78,359)	(19,219)	(14,785)	(14,785)	(4,434)	0	0	0	0
2139	City of Reedsport	6/30/2015	Proportion	5.3	0.3	163,191	9,236	30,791	9,236	0	0	0	0	0
2139	City of Reedsport	6/30/2015	Contribution	5.3	0.3	(68,046)	(3,851)	(12,839)	(3,851)	0	0	0	0	0
2139	City of Reedsport	6/30/2014	Proportion	5.4	0.0	51,242	0	3,797	0	0	0	0	0	0
2139	City of Reedsport	6/30/2014	Contribution	5.4	0.0	(54,648)	0	(4,048)	0	0	0	0	0	0
2140	City of Lebanon	6/30/2019	Proportion	5.3	4.3	(821,049)	(666,134)	(154,915)	(154,915)	(154,915)	(154,915)	(154,915)	(46,474)	0
2140	City of Lebanon	6/30/2019	Contribution	5.3	4.3	(231,613)	(187,912)	(43,701)	(43,701)	(43,701)	(43,701)	(43,701)	(13,108)	0
2140	City of Lebanon	6/30/2018	Proportion	5.2	3.2	121,096	74,520	23,288	23,288	23,288	4,656	0	0	0
2140	City of Lebanon	6/30/2018	Contribution	5.2	3.2	(251,471)	(154,751)	(48,360)	(48,360)	(48,360)	(48,360)	(9,671)	0	0
2140	City of Lebanon	6/30/2017	Proportion	5.2	2.2	90,136	17,334	38,134	17,334	17,334	3,466	0	0	0
2140	City of Lebanon	6/30/2017	Contribution	5.2	2.2	(50,249)	(21,260)	(9,663)	(9,663)	(9,663)	(1,934)	0	0	0
2140	City of Lebanon	6/30/2016	Proportion	5.3	1.3	191,780	47,040	36,185	36,185	10,855	0	0	0	0
2140	City of Lebanon	6/30/2016	Contribution	5.3	1.3	19,252	4,724	3,632	3,632	1,092	0	0	0	0
2140	City of Lebanon	6/30/2015	Proportion	5.3	0.3	(584,194)	(33,069)	(110,225)	(33,069)	0	0	0	0	0
2140	City of Lebanon	6/30/2015	Contribution	5.3	0.3	23,176	1,311	4,373	1,311	0	0	0	0	0
2140	City of Lebanon	6/30/2014	Proportion	5.4	0.0	78,923	0	5,848	0	0	0	0	0	0
2140	City of Lebanon	6/30/2014	Contribution	5.4	0.0	(300,048)	0	(22,228)	0	0	0	0	0	0
2142	City of Sherwood	6/30/2019	Proportion	5.3	4.3	(701,726)	(569,325)	(132,401)	(132,401)	(132,401)	(132,401)	(132,401)	(39,271)	0
2142	City of Sherwood	6/30/2019	Contribution	5.3	4.3	(83,085)	(67,409)	(15,676)	(15,676)	(15,676)	(15,676)	(15,676)	(4,705)	0
2142	City of Sherwood	6/30/2018	Proportion	5.2	3.2	510,302	314,032	98,135	98,135	98,135	19,627	0	0	0
2142	City of Sherwood	6/30/2018	Contribution	5.2	3.2	(158,983)	(97,835)	(30,574)	(30,574)	(30,574)	(6,113)	0	0	0
2142	City of Sherwood	6/30/2017	Proportion	5.2	2.2	(409,333)	(173,179)	(78,718)	(78,718)	(78,718)	(15,743)	0	0	0
2142	City of Sherwood	6/30/2017	Contribution	5.2	2.2	89,540	37,883	17,219	17,219	17,219	3,445	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2142	City of Sherwood	6/30/2016	Proportion	5.3	1.3	66,925	16,417	12,627	12,627	3,790	0	0	0	
2142	City of Sherwood	6/30/2016	Contribution	5.3	1.3	130,276	31,956	24,580	24,580	7,376	0	0	0	
2142	City of Sherwood	6/30/2015	Proportion	5.3	0.3	(513,404)	(29,059)	(96,869)	(29,059)	0	0	0	0	
2142	City of Sherwood	6/30/2015	Contribution	5.3	0.3	109,998	6,228	20,754	6,228	0	0	0	0	
2142	City of Sherwood	6/30/2014	Proportion	5.4	0.0	161,216	0	11,941	0	0	0	0	0	
2142	City of Sherwood	6/30/2014	Contribution	5.4	0.0	(250,811)	0	(18,581)	0	0	0	0	0	
2143	City of Oakland	6/30/2019	Proportion	5.3	4.3	(25,744)	(20,887)	(4,857)	(4,857)	(4,857)	(4,857)	(4,857)	(1,459)	
2143	City of Oakland	6/30/2019	Contribution	5.3	4.3	6,918	5,613	1,305	1,305	1,305	1,305	1,305	393	
2143	City of Oakland	6/30/2018	Proportion	5.2	3.2	(21,968)	(13,518)	(4,225)	(4,225)	(4,225)	(4,225)	(843)	0	
2143	City of Oakland	6/30/2018	Contribution	5.2	3.2	1,021	629	196	196	196	41	0	0	
2143	City of Oakland	6/30/2017	Proportion	5.2	2.2	(49,923)	(21,120)	(9,601)	(9,601)	(9,601)	(1,918)	0	0	
2143	City of Oakland	6/30/2017	Contribution	5.2	2.2	5,252	2,222	1,010	1,010	1,010	202	0	0	
2143	City of Oakland	6/30/2016	Proportion	5.3	1.3	5,782	1,418	1,091	1,091	327	0	0	0	
2143	City of Oakland	6/30/2016	Contribution	5.3	1.3	9,162	2,246	1,729	1,729	517	0	0	0	
2143	City of Oakland	6/30/2015	Proportion	5.3	0.3	1,233	68	233	68	0	0	0	0	
2143	City of Oakland	6/30/2015	Contribution	5.3	0.3	12,830	725	2,421	725	0	0	0	0	
2143	City of Oakland	6/30/2014	Proportion	5.4	0.0	(10,445)	0	(775)	0	0	0	0	0	
2143	City of Oakland	6/30/2014	Contribution	5.4	0.0	4,385	0	325	0	0	0	0	0	
2145	City of Vale	6/30/2019	Proportion	5.3	4.3	(13,714)	(11,126)	(2,588)	(2,588)	(2,588)	(2,588)	(2,588)	(774)	
2145	City of Vale	6/30/2019	Contribution	5.3	4.3	(710)	(576)	(134)	(134)	(134)	(134)	(134)	(40)	
2145	City of Vale	6/30/2018	Proportion	5.2	3.2	(72,264)	(44,470)	(13,897)	(13,897)	(13,897)	(13,897)	(2,779)	0	
2145	City of Vale	6/30/2018	Contribution	5.2	3.2	(7,736)	(4,760)	(1,488)	(1,488)	(1,488)	(1,488)	(296)	0	
2145	City of Vale	6/30/2017	Proportion	5.2	2.2	(66,728)	(28,232)	(12,832)	(12,832)	(12,832)	(2,568)	0	0	
2145	City of Vale	6/30/2017	Contribution	5.2	2.2	5,590	2,365	1,075	1,075	215	0	0	0	
2145	City of Vale	6/30/2016	Proportion	5.3	1.3	17,053	4,181	3,218	3,218	963	0	0	0	
2145	City of Vale	6/30/2016	Contribution	5.3	1.3	17,879	4,387	3,373	3,373	1,014	0	0	0	
2145	City of Vale	6/30/2015	Proportion	5.3	0.3	8,335	470	1,573	470	0	0	0	0	
2145	City of Vale	6/30/2015	Contribution	5.3	0.3	24,905	1,410	4,699	1,410	0	0	0	0	
2145	City of Vale	6/30/2014	Proportion	5.4	0.0	(2,756)	0	(206)	0	0	0	0	0	
2145	City of Vale	6/30/2014	Contribution	5.4	0.0	68,436	0	5,071	0	0	0	0	0	
2146	City of Prineville	6/30/2019	Proportion	5.3	4.3	366,968	297,729	69,239	69,239	69,239	69,239	69,239	20,773	
2146	City of Prineville	6/30/2019	Contribution	5.3	4.3	(142,146)	(115,326)	(26,820)	(26,820)	(26,820)	(26,820)	(26,820)	(8,046)	
2146	City of Prineville	6/30/2018	Proportion	5.2	3.2	(200,393)	(123,319)	(38,537)	(38,537)	(38,537)	(38,537)	(7,708)	0	
2146	City of Prineville	6/30/2018	Contribution	5.2	3.2	942,253	579,849	181,202	181,202	181,202	181,202	36,243	0	
2146	City of Prineville	6/30/2017	Proportion	5.2	2.2	52,174	22,075	10,033	10,033	2,009	0	0	0	
2146	City of Prineville	6/30/2017	Contribution	5.2	2.2	(128,458)	(54,349)	(24,703)	(24,703)	(24,703)	(4,943)	0	0	
2146	City of Prineville	6/30/2016	Proportion	5.3	1.3	158,958	38,990	29,992	29,992	8,998	0	0	0	
2146	City of Prineville	6/30/2016	Contribution	5.3	1.3	(124,894)	(30,634)	(23,565)	(23,565)	(7,069)	0	0	0	
2146	City of Prineville	6/30/2015	Proportion	5.3	0.3	(1,465,960)	(82,980)	(276,596)	(82,980)	0	0	0	0	
2146	City of Prineville	6/30/2015	Contribution	5.3	0.3	14,444	819	2,725	819	0	0	0	0	
2146	City of Prineville	6/30/2014	Proportion	5.4	0.0	16,891	0	1,251	0	0	0	0	0	
2146	City of Prineville	6/30/2014	Contribution	5.4	0.0	(257,734)	0	(19,089)	0	0	0	0	0	
2147	City of Wheeler	6/30/2019	Proportion	5.3	4.3	(114,887)	(93,210)	(21,677)	(21,677)	(21,677)	(21,677)	(21,677)	(6,502)	
2147	City of Wheeler	6/30/2019	Contribution	5.3	4.3	3,230	2,621	609	609	609	609	609	185	
2147	City of Wheeler	6/30/2018	Proportion	5.2	3.2	13,804	8,494	2,655	2,655	2,655	529	0	0	
2147	City of Wheeler	6/30/2018	Contribution	5.2	3.2	(18,501)	(11,385)	(3,558)	(3,558)	(3,558)	(3,558)	(711)	0	
2147	City of Wheeler	6/30/2017	Proportion	5.2	2.2	(273)	(117)	(52)	(52)	(13)	0	0	0	
2147	City of Wheeler	6/30/2017	Contribution	5.2	2.2	(3,350)	(1,418)	(644)	(644)	(644)	(130)	0	0	
2147	City of Wheeler	6/30/2016	Proportion	5.3	1.3	(3,203)	(787)	(604)	(604)	(183)	0	0	0	
2147	City of Wheeler	6/30/2016	Contribution	5.3	1.3	299	75	56	56	19	0	0	0	
2147	City of Wheeler	6/30/2015	Proportion	5.3	0.3	5,152	292	972	292	0	0	0	0	
2147	City of Wheeler	6/30/2015	Contribution	5.3	0.3	(627)	(37)	(118)	(37)	0	0	0	0	
2147	City of Wheeler	6/30/2014	Proportion	5.4	0.0	1,967	0	147	0	0	0	0	0	
2147	City of Wheeler	6/30/2014	Contribution	5.4	0.0	(9,635)	0	(715)	0	0	0	0	0	
2148	City of Klamath Falls	6/30/2019	Proportion	5.3	4.3	(1,430,684)	(1,160,744)	(269,940)	(269,940)	(269,940)	(269,940)	(269,940)	(80,984)	
2148	City of Klamath Falls	6/30/2019	Contribution	5.3	4.3	(416,364)	(337,805)	(78,559)	(78,559)	(78,559)	(78,559)	(78,559)	(23,569)	
2148	City of Klamath Falls	6/30/2018	Proportion	5.2	3.2	278,947	171,659	53,644	53,644	10,727	0	0	0	
2148	City of Klamath Falls	6/30/2018	Contribution	5.2	3.2	(503,200)	(309,662)	(96,769)	(96,769)	(96,769)	(19,355)	0	0	
2148	City of Klamath Falls	6/30/2017	Proportion	5.2	2.2	17,753	7,511	3,414	3,414	683	0	0	0	
2148	City of Klamath Falls	6/30/2017	Contribution	5.2	2.2	(169,556)	(71,735)	(32,607)	(32,607)	(32,607)	(6,521)	0	0	
2148	City of Klamath Falls	6/30/2016	Proportion	5.3	1.3	(258,153)	(63,321)	(48,708)	(48,708)	(14,613)	0	0	0	
2148	City of Klamath Falls	6/30/2016	Contribution	5.3	1.3	(137,223)	(33,659)	(25,891)	(25,891)	(7,768)	0	0	0	
2148	City of Klamath Falls	6/30/2015	Proportion	5.3	0.3	121,429	6,874	22,913	6,874	0	0	0	0	
2148	City of Klamath Falls	6/30/2015	Contribution	5.3	0.3	(136,919)	(7,749)	(25,834)	(7,749)	0	0	0	0	
2148	City of Klamath Falls	6/30/2014	Proportion	5.4	0.0	20,719	0	20,674	0	0	0	0	0	
2148	City of Klamath Falls	6/30/2014	Contribution	5.4	0.0	(371,466)	0	(27,516)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2149	City of Canyonville	6/30/2019	Proportion	5.3	4.3	27,319	22,164	5,155	5,155	5,155	5,155	5,155	1,544	0
2149	City of Canyonville	6/30/2019	Contribution	5.3	4.3	(23,408)	(18,991)	(4,417)	(4,417)	(4,417)	(4,417)	(4,417)	(1,323)	0
2149	City of Canyonville	6/30/2018	Proportion	5.2	3.2	(26,761)	(16,469)	(5,146)	(5,146)	(5,146)	(5,146)	(1,031)	0	0
2149	City of Canyonville	6/30/2018	Contribution	5.2	3.2	(16,346)	(10,060)	(3,143)	(3,143)	(3,143)	(3,143)	(631)	0	0
2149	City of Canyonville	6/30/2017	Proportion	5.2	2.2	39,179	16,577	7,534	7,534	7,534	1,509	0	0	0
2149	City of Canyonville	6/30/2017	Contribution	5.2	2.2	(2,661)	(1,125)	(512)	(512)	(512)	(101)	0	0	0
2149	City of Canyonville	6/30/2016	Proportion	5.3	1.3	(85,909)	(21,073)	(16,209)	(16,209)	(4,864)	0	0	0	0
2149	City of Canyonville	6/30/2016	Contribution	5.3	1.3	5,779	1,419	1,090	1,090	329	0	0	0	0
2149	City of Canyonville	6/30/2015	Proportion	5.3	0.3	(33,555)	(1,900)	(6,331)	(1,900)	0	0	0	0	0
2149	City of Canyonville	6/30/2015	Contribution	5.3	0.3	(9,281)	(526)	(1,751)	(526)	0	0	0	0	0
2149	City of Canyonville	6/30/2014	Proportion	5.4	0.0	(30,082)	0	(2,227)	0	0	0	0	0	0
2149	City of Canyonville	6/30/2014	Contribution	5.4	0.0	(22,946)	0	(1,701)	0	0	0	0	0	0
2150	City of Bandon	6/30/2019	Proportion	5.3	4.3	(24,407)	(19,802)	(4,605)	(4,605)	(4,605)	(4,605)	(4,605)	(1,382)	0
2150	City of Bandon	6/30/2019	Contribution	5.3	4.3	(50,920)	(41,312)	(9,608)	(9,608)	(9,608)	(9,608)	(9,608)	(2,880)	0
2150	City of Bandon	6/30/2018	Proportion	5.2	3.2	(176,316)	(108,502)	(33,907)	(33,907)	(33,907)	(33,907)	(6,781)	0	0
2150	City of Bandon	6/30/2018	Contribution	5.2	3.2	(807)	(497)	(155)	(155)	(155)	(155)	(32)	0	0
2150	City of Bandon	6/30/2017	Proportion	5.2	2.2	(8,277)	(3,501)	(1,592)	(1,592)	(1,592)	(317)	0	0	0
2150	City of Bandon	6/30/2017	Contribution	5.2	2.2	22,425	9,489	4,312	4,312	4,312	865	0	0	0
2150	City of Bandon	6/30/2016	Proportion	5.3	1.3	(124,400)	(30,512)	(23,472)	(23,472)	(7,040)	0	0	0	0
2150	City of Bandon	6/30/2016	Contribution	5.3	1.3	68,271	16,747	12,881	12,881	3,866	0	0	0	0
2150	City of Bandon	6/30/2015	Proportion	5.3	0.3	(374,388)	(21,193)	(70,639)	(21,193)	0	0	0	0	0
2150	City of Bandon	6/30/2015	Contribution	5.3	0.3	50,314	2,849	9,493	2,849	0	0	0	0	0
2150	City of Bandon	6/30/2014	Proportion	5.4	0.0	(3,802)	0	(282)	0	0	0	0	0	0
2150	City of Bandon	6/30/2014	Contribution	5.4	0.0	(94,955)	0	(7,035)	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2019	Proportion	5.3	4.3	350,981	284,758	66,223	66,223	66,223	66,223	66,223	19,866	0
2152	City of Coos Bay	6/30/2019	Contribution	5.3	4.3	(915,503)	(742,767)	(172,736)	(172,736)	(172,736)	(172,736)	(172,736)	(51,823)	0
2152	City of Coos Bay	6/30/2018	Proportion	5.2	3.2	265,606	163,450	51,078	51,078	51,078	51,078	10,216	0	0
2152	City of Coos Bay	6/30/2018	Contribution	5.2	3.2	(536,634)	(330,236)	(103,199)	(103,199)	(103,199)	(103,199)	(20,639)	0	0
2152	City of Coos Bay	6/30/2017	Proportion	5.2	2.2	(228,970)	(96,871)	(44,033)	(44,033)	(44,033)	(8,805)	0	0	0
2152	City of Coos Bay	6/30/2017	Contribution	5.2	2.2	(90,448)	(41,113)	(11,113)	(11,113)	(11,113)	(8,222)	0	0	0
2152	City of Coos Bay	6/30/2016	Proportion	5.3	1.3	(458,397)	(112,437)	(86,490)	(86,490)	(25,947)	0	0	0	0
2152	City of Coos Bay	6/30/2016	Contribution	5.3	1.3	(20,962)	(5,142)	(3,955)	(3,955)	(1,187)	0	0	0	0
2152	City of Coos Bay	6/30/2015	Proportion	5.3	0.3	(521,425)	(29,515)	(98,382)	(29,515)	0	0	0	0	0
2152	City of Coos Bay	6/30/2015	Contribution	5.3	0.3	(31,160)	(1,765)	(5,879)	(1,765)	0	0	0	0	0
2152	City of Coos Bay	6/30/2014	Proportion	5.4	0.0	304,930	0	22,585	0	0	0	0	0	0
2152	City of Coos Bay	6/30/2014	Contribution	5.4	0.0	(527,868)	0	(39,103)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2019	Proportion	5.3	4.3	(586,187)	(475,586)	(110,601)	(110,601)	(110,601)	(110,601)	(110,601)	(33,182)	0
2154	City of Pendleton	6/30/2019	Contribution	5.3	4.3	(432,461)	(350,865)	(81,596)	(81,596)	(81,596)	(81,596)	(81,596)	(24,481)	0
2154	City of Pendleton	6/30/2018	Proportion	5.2	3.2	1,399,427	861,185	269,121	269,121	269,121	269,121	53,822	0	0
2154	City of Pendleton	6/30/2018	Contribution	5.2	3.2	(339,776)	(209,092)	(65,342)	(65,342)	(65,342)	(65,342)	(13,066)	0	0
2154	City of Pendleton	6/30/2017	Proportion	5.2	2.2	(859,284)	(363,543)	(165,247)	(165,247)	(165,247)	(33,049)	0	0	0
2154	City of Pendleton	6/30/2017	Contribution	5.2	2.2	72,112	30,508	13,868	13,868	13,868	2,772	0	0	0
2154	City of Pendleton	6/30/2016	Proportion	5.3	1.3	242,107	59,383	45,681	45,681	13,702	0	0	0	0
2154	City of Pendleton	6/30/2016	Contribution	5.3	1.3	(76,537)	(18,773)	(14,441)	(14,441)	(4,332)	0	0	0	0
2154	City of Pendleton	6/30/2015	Proportion	5.3	0.3	(339,164)	(19,199)	(63,993)	(19,199)	0	0	0	0	0
2154	City of Pendleton	6/30/2015	Contribution	5.3	0.3	33,623	1,903	6,344	1,903	0	0	0	0	0
2154	City of Pendleton	6/30/2014	Proportion	5.4	0.0	(21,790)	0	(1,615)	0	0	0	0	0	0
2154	City of Pendleton	6/30/2014	Contribution	5.4	0.0	(261,229)	0	(19,349)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2019	Proportion	5.3	4.3	2,266,715	1,839,033	427,682	427,682	427,682	427,682	427,682	128,305	0
2155	City of Corvallis	6/30/2019	Contribution	5.3	4.3	(783,842)	(635,947)	(147,895)	(147,895)	(147,895)	(147,895)	(147,895)	(44,387)	0
2155	City of Corvallis	6/30/2018	Proportion	5.2	3.2	(464,132)	(145,041)	(45,041)	(45,041)	(45,041)	(45,041)	(29,009)	0	0
2155	City of Corvallis	6/30/2018	Contribution	5.2	3.2	3,724,329	2,291,895	716,217	716,217	716,217	716,217	143,244	0	0
2155	City of Corvallis	6/30/2017	Proportion	5.2	2.2	(1,207,216)	(510,745)	(232,157)	(232,157)	(232,157)	(46,431)	0	0	0
2155	City of Corvallis	6/30/2017	Contribution	5.2	2.2	(162,508)	(68,752)	(31,252)	(31,252)	(31,252)	(6,248)	0	0	0
2155	City of Corvallis	6/30/2016	Proportion	5.3	1.3	(1,170,153)	(287,017)	(220,784)	(220,784)	(66,233)	0	0	0	0
2155	City of Corvallis	6/30/2016	Contribution	5.3	1.3	(149,053)	(36,561)	(28,123)	(28,123)	(8,438)	0	0	0	0
2155	City of Corvallis	6/30/2015	Proportion	5.3	0.3	(1,366,273)	(77,338)	(257,787)	(77,338)	0	0	0	0	0
2155	City of Corvallis	6/30/2015	Contribution	5.3	0.3	(140,680)	(7,965)	(26,543)	(7,965)	0	0	0	0	0
2155	City of Corvallis	6/30/2014	Proportion	5.4	0.0	(88,529)	0	(6,559)	0	0	0	0	0	0
2155	City of Corvallis	6/30/2014	Contribution	5.4	0.0	(1,079,432)	0	(79,957)	0	0	0	0	0	0
2157	City of Monmouth	6/30/2019	Proportion	5.3	4.3	(254,067)	(206,130)	(47,937)	(47,937)	(47,937)	(47,937)	(47,937)	(14,382)	0
2157	City of Monmouth	6/30/2019	Contribution	5.3	4.3	59,793	48,511	11,282	11,282	11,282	11,282	11,282	3,383	0
2157	City of Monmouth	6/30/2018	Proportion	5.2	3.2	(96,592)	(59,442)	(18,575)	(18,575)	(18,575)	(18,575)	(3,717)	0	0
2157	City of Monmouth	6/30/2018	Contribution	5.2	3.2	(74,017)	(45,549)	(14,234)	(14,234)	(14,234)	(14,234)	(2,847)	0	0
2157	City of Monmouth	6/30/2017	Proportion	5.2	2.2	18,503	7,829	3,558	3,558	713	0	0	0	0
2157	City of Monmouth	6/30/2017	Contribution	5.2	2.2	(6,899)	(2,497)	(1,134)	(1,134)	(1,134)	(229)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2157	City of Monmouth	6/30/2016	Proportion	5.3	1.3	(285,307)	(69,979)	(53,832)	(53,832)	(16,147)	0	0	0	0
2157	City of Monmouth	6/30/2016	Contribution	5.3	1.3	12,005	2,265	2,265	2,265	680	0	0	0	0
2157	City of Monmouth	6/30/2015	Proportion	5.3	0.3	(97,598)	(5,523)	(18,415)	(5,523)	0	0	0	0	0
2157	City of Monmouth	6/30/2015	Contribution	5.3	0.3	(20,418)	(1,158)	(3,852)	(1,158)	0	0	0	0	0
2157	City of Monmouth	6/30/2014	Proportion	5.4	0.0	73,848	0	5,468	0	0	0	0	0	0
2157	City of Monmouth	6/30/2014	Contribution	5.4	0.0	(143,308)	0	(10,613)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2019	Proportion	5.3	4.3	569,332	461,911	107,421	107,421	107,421	107,421	107,421	32,227	0
2158	City of Milton-Freewater	6/30/2019	Contribution	5.3	4.3	(142,491)	(115,606)	(26,885)	(26,885)	(26,885)	(26,885)	(26,885)	(8,066)	0
2158	City of Milton-Freewater	6/30/2018	Proportion	5.2	3.2	(257,902)	(158,708)	(49,597)	(49,597)	(49,597)	(49,597)	(9,917)	0	0
2158	City of Milton-Freewater	6/30/2018	Contribution	5.2	3.2	66,109	40,683	12,713	12,713	12,713	2,544	0	0	0
2158	City of Milton-Freewater	6/30/2017	Proportion	5.2	2.2	(343,344)	(145,260)	(66,028)	(66,028)	(66,028)	(13,204)	0	0	0
2158	City of Milton-Freewater	6/30/2017	Contribution	5.2	2.2	105,122	44,474	20,216	20,216	20,216	4,042	0	0	0
2158	City of Milton-Freewater	6/30/2016	Proportion	5.3	1.3	(127,188)	(31,196)	(23,998)	(23,998)	(7,198)	0	0	0	0
2158	City of Milton-Freewater	6/30/2016	Contribution	5.3	1.3	157,527	38,639	29,722	29,722	8,917	0	0	0	0
2158	City of Milton-Freewater	6/30/2015	Proportion	5.3	0.3	(380,131)	(21,516)	(71,723)	(21,516)	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2015	Contribution	5.3	0.3	122,147	6,912	23,047	6,912	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2014	Proportion	5.4	0.0	(75,312)	0	(5,577)	0	0	0	0	0	0
2158	City of Milton-Freewater	6/30/2014	Contribution	5.4	0.0	(114,098)	0	(8,453)	0	0	0	0	0	0
2159	City of Baker City	6/30/2019	Proportion	5.3	4.3	(709,976)	(576,018)	(133,958)	(133,958)	(133,958)	(133,958)	(133,958)	(40,186)	0
2159	City of Baker City	6/30/2019	Contribution	5.3	4.3	(85,963)	(69,744)	(16,219)	(16,219)	(16,219)	(16,219)	(16,219)	(4,868)	0
2159	City of Baker City	6/30/2018	Proportion	5.2	3.2	412,585	253,899	79,343	79,343	79,343	15,870	0	0	0
2159	City of Baker City	6/30/2018	Contribution	5.2	3.2	(65,370)	(40,228)	(12,571)	(12,571)	(12,571)	(2,515)	0	0	0
2159	City of Baker City	6/30/2017	Proportion	5.2	2.2	(540,729)	(228,771)	(103,986)	(103,986)	(103,986)	(20,799)	0	0	0
2159	City of Baker City	6/30/2017	Contribution	5.2	2.2	123,706	52,336	23,790	23,790	23,790	4,756	0	0	0
2159	City of Baker City	6/30/2016	Proportion	5.3	1.3	(59,510)	(14,598)	(11,228)	(11,228)	(3,370)	0	0	0	0
2159	City of Baker City	6/30/2016	Contribution	5.3	1.3	78,146	19,166	14,745	14,745	4,421	0	0	0	0
2159	City of Baker City	6/30/2015	Proportion	5.3	0.3	(458,244)	(25,939)	(86,461)	(25,939)	0	0	0	0	0
2159	City of Baker City	6/30/2015	Contribution	5.3	0.3	98,936	5,601	18,667	5,601	0	0	0	0	0
2159	City of Baker City	6/30/2014	Proportion	5.4	0.0	(45,640)	0	(3,380)	0	0	0	0	0	0
2159	City of Baker City	6/30/2014	Contribution	5.4	0.0	(135,741)	0	(10,056)	0	0	0	0	0	0
2160	City of Hermiston	6/30/2019	Proportion	5.3	4.3	237,326	192,548	44,778	44,778	44,778	44,778	44,778	13,436	0
2160	City of Hermiston	6/30/2019	Contribution	5.3	4.3	(20,420)	(16,567)	(3,853)	(3,853)	(3,853)	(3,853)	(3,853)	(1,155)	0
2160	City of Hermiston	6/30/2018	Proportion	5.2	3.2	204,492	125,842	39,325	39,325	39,325	39,325	7,867	0	0
2160	City of Hermiston	6/30/2018	Contribution	5.2	3.2	(40,492)	(24,918)	(7,787)	(7,787)	(7,787)	(1,557)	0	0	0
2160	City of Hermiston	6/30/2017	Proportion	5.2	2.2	(306,451)	(129,652)	(58,933)	(58,933)	(58,933)	(11,786)	0	0	0
2160	City of Hermiston	6/30/2017	Contribution	5.2	2.2	202,662	85,743	38,973	38,973	38,973	7,797	0	0	0
2160	City of Hermiston	6/30/2016	Proportion	5.3	1.3	124,850	30,622	23,557	23,557	7,065	0	0	0	0
2160	City of Hermiston	6/30/2016	Contribution	5.3	1.3	111,325	27,305	21,005	21,005	6,300	0	0	0	0
2160	City of Hermiston	6/30/2015	Proportion	5.3	0.3	(894,014)	(50,604)	(168,682)	(50,604)	0	0	0	0	0
2160	City of Hermiston	6/30/2015	Contribution	5.3	0.3	159,983	9,058	30,185	9,058	0	0	0	0	0
2160	City of Hermiston	6/30/2014	Proportion	5.4	0.0	177,064	0	13,114	0	0	0	0	0	0
2160	City of Hermiston	6/30/2014	Contribution	5.4	0.0	(195,470)	0	(14,480)	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2019	Proportion	5.3	4.3	35,208	28,565	6,643	6,643	6,643	6,643	6,643	1,993	0
2161	City of Pilot Rock	6/30/2019	Contribution	5.3	4.3	(3,571)	(2,897)	(674)	(674)	(674)	(674)	(674)	(201)	0
2161	City of Pilot Rock	6/30/2018	Proportion	5.2	3.2	52,752	32,462	10,145	10,145	10,145	2,027	0	0	0
2161	City of Pilot Rock	6/30/2018	Contribution	5.2	3.2	2,910	1,790	560	560	560	110	0	0	0
2161	City of Pilot Rock	6/30/2017	Proportion	5.2	2.2	(112,032)	(47,397)	(21,545)	(21,545)	(21,545)	(4,307)	0	0	0
2161	City of Pilot Rock	6/30/2017	Contribution	5.2	2.2	14,930	6,317	2,871	2,871	2,871	575	0	0	0
2161	City of Pilot Rock	6/30/2016	Proportion	5.3	1.3	20,604	5,052	3,888	3,888	1,164	0	0	0	0
2161	City of Pilot Rock	6/30/2016	Contribution	5.3	1.3	2,242	550	423	423	127	0	0	0	0
2161	City of Pilot Rock	6/30/2015	Proportion	5.3	0.3	(82,286)	(4,656)	(15,526)	(4,656)	0	0	0	0	0
2161	City of Pilot Rock	6/30/2015	Contribution	5.3	0.3	9,460	535	1,785	535	0	0	0	0	0
2161	City of Pilot Rock	6/30/2014	Proportion	5.4	0.0	(11,212)	0	(832)	0	0	0	0	0	0
2161	City of Pilot Rock	6/30/2014	Contribution	5.4	0.0	(11,991)	0	(886)	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2019	Proportion	5.3	4.3	(68,296)	(55,410)	(12,886)	(12,886)	(12,886)	(12,886)	(12,886)	(3,866)	0
2162	City of Clatskanie	6/30/2019	Contribution	5.3	4.3	(197,568)	(160,291)	(37,277)	(37,277)	(37,277)	(37,277)	(37,277)	(11,183)	0
2162	City of Clatskanie	6/30/2018	Proportion	5.2	3.2	(18,404)	(11,326)	(3,539)	(3,539)	(3,539)	(709)	0	0	0
2162	City of Clatskanie	6/30/2018	Contribution	5.2	3.2	(160,420)	(98,720)	(30,850)	(30,850)	(30,850)	(6,170)	0	0	0
2162	City of Clatskanie	6/30/2017	Proportion	5.2	2.2	(128,499)	(54,366)	(24,711)	(24,711)	(24,711)	(4,944)	0	0	0
2162	City of Clatskanie	6/30/2017	Contribution	5.2	2.2	(123,961)	(52,444)	(23,839)	(23,839)	(23,839)	(4,766)	0	0	0
2162	City of Clatskanie	6/30/2016	Proportion	5.3	1.3	(73,988)	(18,148)	(13,960)	(13,960)	(4,188)	0	0	0	0
2162	City of Clatskanie	6/30/2016	Contribution	5.3	1.3	(85,751)	(21,035)	(16,179)	(16,179)	(4,856)	0	0	0	0
2162	City of Clatskanie	6/30/2015	Proportion	5.3	0.3	(56,281)	(3,186)	(10,619)	(3,186)	0	0	0	0	0
2162	City of Clatskanie	6/30/2015	Contribution	5.3	0.3	(43,979)	(2,489)	(8,298)	(2,489)	0	0	0	0	0
2162	City of Clatskanie	6/30/2014	Proportion	5.4	0.0	82,681	0	6,126	0	0	0	0	0	0
2162	City of Clatskanie	6/30/2014	Contribution	5.4	0.0	(100,024)	0	(7,409)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2163	City of Milwaukie	6/30/2019	Proportion	5.3	4.3	24,303	19,718	4,585	4,585	4,585	4,585	4,585	1,378	0
2163	City of Milwaukie	6/30/2019	Contribution	5.3	4.3	(485,355)	(393,779)	(91,576)	(91,576)	(91,576)	(91,576)	(91,576)	(27,475)	0
2163	City of Milwaukie	6/30/2018	Proportion	5.2	3.2	8,223	5,061	1,581	1,581	1,581	1,581	318	0	0
2163	City of Milwaukie	6/30/2018	Contribution	5.2	3.2	(363,539)	(223,717)	(69,911)	(69,911)	(69,911)	(69,911)	(13,984)	0	0
2163	City of Milwaukie	6/30/2017	Proportion	5.2	2.2	207,671	87,860	39,937	39,937	39,937	7,986	0	0	0
2163	City of Milwaukie	6/30/2017	Contribution	5.2	2.2	(110,577)	(46,782)	(21,265)	(21,265)	(21,265)	(4,252)	0	0	0
2163	City of Milwaukie	6/30/2016	Proportion	5.3	1.3	52,491	12,875	9,904	9,904	0	0	0	0	0
2163	City of Milwaukie	6/30/2016	Contribution	5.3	1.3	(92,909)	(22,789)	(17,530)	(17,530)	(5,259)	0	0	0	0
2163	City of Milwaukie	6/30/2015	Proportion	5.3	0.3	459,173	25,993	86,636	25,993	0	0	0	0	0
2163	City of Milwaukie	6/30/2015	Contribution	5.3	0.3	(68,392)	(3,872)	(12,904)	(3,872)	0	0	0	0	0
2163	City of Milwaukie	6/30/2014	Proportion	5.4	0.0	(148,342)	0	(10,987)	0	0	0	0	0	0
2163	City of Milwaukie	6/30/2014	Contribution	5.4	0.0	(216,597)	0	(16,042)	0	0	0	0	0	0
2165	City of Cornelius	6/30/2019	Proportion	5.3	4.3	339,262	275,250	64,012	64,012	64,012	64,012	64,012	19,202	0
2165	City of Cornelius	6/30/2019	Contribution	5.3	4.3	(191,618)	(155,464)	(36,154)	(36,154)	(36,154)	(36,154)	(10,848)	0	0
2165	City of Cornelius	6/30/2018	Proportion	5.2	3.2	284,837	175,285	54,776	54,776	54,776	54,776	10,957	0	0
2165	City of Cornelius	6/30/2018	Contribution	5.2	3.2	(68,632)	(42,236)	(13,198)	(13,198)	(13,198)	(13,198)	(2,642)	0	0
2165	City of Cornelius	6/30/2017	Proportion	5.2	2.2	104,195	44,081	20,038	20,038	20,038	4,005	0	0	0
2165	City of Cornelius	6/30/2017	Contribution	5.2	2.2	18,202	7,702	3,500	3,500	702	0	0	0	0
2165	City of Cornelius	6/30/2016	Proportion	5.3	1.3	(202,369)	(49,637)	(38,183)	(38,183)	(11,454)	0	0	0	0
2165	City of Cornelius	6/30/2016	Contribution	5.3	1.3	30,813	7,557	5,814	5,814	1,743	0	0	0	0
2165	City of Cornelius	6/30/2015	Proportion	5.3	0.3	(371,430)	(21,025)	(70,081)	(21,025)	0	0	0	0	0
2165	City of Cornelius	6/30/2015	Contribution	5.3	0.3	(403)	(23)	(76)	(23)	0	0	0	0	0
2165	City of Cornelius	6/30/2014	Proportion	5.4	0.0	29,543	0	2,188	0	0	0	0	0	0
2165	City of Cornelius	6/30/2014	Contribution	5.4	0.0	(159,440)	0	(11,810)	0	0	0	0	0	0
2166	City of Nyssa	6/30/2019	Proportion	5.3	4.3	84,073	68,210	15,863	15,863	15,863	15,863	15,863	4,758	0
2166	City of Nyssa	6/30/2019	Contribution	5.3	4.3	(35,761)	(29,014)	(6,747)	(6,747)	(6,747)	(6,747)	(2,026)	0	0
2166	City of Nyssa	6/30/2018	Proportion	5.2	3.2	(251,045)	(154,489)	(48,278)	(48,278)	(48,278)	(48,278)	(9,655)	0	0
2166	City of Nyssa	6/30/2018	Contribution	5.2	3.2	(1,888)	(363)	(363)	(363)	(73)	0	0	0	0
2166	City of Nyssa	6/30/2017	Proportion	5.2	2.2	(138,482)	(58,589)	(26,631)	(26,631)	(26,631)	(5,327)	0	0	0
2166	City of Nyssa	6/30/2017	Contribution	5.2	2.2	(23,509)	(9,946)	(4,521)	(4,521)	(904)	0	0	0	0
2166	City of Nyssa	6/30/2016	Proportion	5.3	1.3	16,789	4,117	3,168	3,168	949	0	0	0	0
2166	City of Nyssa	6/30/2016	Contribution	5.3	1.3	(2,943)	(723)	(555)	(555)	(168)	0	0	0	0
2166	City of Nyssa	6/30/2015	Proportion	5.3	0.3	(116,742)	(6,607)	(22,027)	(6,607)	0	0	0	0	0
2166	City of Nyssa	6/30/2015	Contribution	5.3	0.3	12,935	730	2,441	730	0	0	0	0	0
2166	City of Nyssa	6/30/2014	Proportion	5.4	0.0	25,838	0	1,913	0	0	0	0	0	0
2166	City of Nyssa	6/30/2014	Contribution	5.4	0.0	(33,269)	0	(2,464)	0	0	0	0	0	0
2167	City of Athena	6/30/2019	Proportion	5.3	4.3	108,906	88,358	20,548	20,548	20,548	20,548	20,548	6,166	0
2167	City of Athena	6/30/2019	Contribution	5.3	4.3	(14,551)	(11,806)	(2,745)	(2,745)	(2,745)	(2,745)	(826)	0	0
2167	City of Athena	6/30/2018	Proportion	5.2	3.2	(60,617)	(37,303)	(11,657)	(11,657)	(11,657)	(11,657)	(2,332)	0	0
2167	City of Athena	6/30/2018	Contribution	5.2	3.2	4,178	2,572	803	803	163	0	0	0	0
2167	City of Athena	6/30/2017	Proportion	5.2	2.2	(47,323)	(20,020)	(9,101)	(9,101)	(9,101)	(1,819)	0	0	0
2167	City of Athena	6/30/2017	Contribution	5.2	2.2	(4,102)	(1,735)	(789)	(789)	(157)	0	0	0	0
2167	City of Athena	6/30/2016	Proportion	5.3	1.3	83,056	20,372	15,671	15,671	4,701	0	0	0	0
2167	City of Athena	6/30/2016	Contribution	5.3	1.3	(9,519)	(2,335)	(1,796)	(1,796)	(539)	0	0	0	0
2167	City of Athena	6/30/2015	Proportion	5.3	0.3	(293)	(18)	(55)	(18)	0	0	0	0	0
2167	City of Athena	6/30/2015	Contribution	5.3	0.3	1,096	61	207	61	0	0	0	0	0
2167	City of Athena	6/30/2014	Proportion	5.4	0.0	(1,185)	0	(90)	0	0	0	0	0	0
2167	City of Athena	6/30/2014	Contribution	5.4	0.0	(358)	0	(28)	0	0	0	0	0	0
2168	City of Oakridge	6/30/2019	Proportion	5.3	4.3	(236,119)	(191,568)	(44,551)	(44,551)	(44,551)	(44,551)	(44,551)	(13,364)	0
2168	City of Oakridge	6/30/2019	Contribution	5.3	4.3	(28,568)	(23,178)	(5,390)	(5,390)	(5,390)	(5,390)	(1,618)	0	0
2168	City of Oakridge	6/30/2018	Proportion	5.2	3.2	22,569	13,889	4,340	4,340	869	0	0	0	0
2168	City of Oakridge	6/30/2018	Contribution	5.2	3.2	16,877	10,385	3,246	3,246	3,246	647	0	0	0
2168	City of Oakridge	6/30/2017	Proportion	5.2	2.2	128,234	54,254	24,660	24,660	24,660	4,934	0	0	0
2168	City of Oakridge	6/30/2017	Contribution	5.2	2.2	4,693	1,987	902	902	183	0	0	0	0
2168	City of Oakridge	6/30/2016	Proportion	5.3	1.3	(45,600)	(11,184)	(8,604)	(8,604)	(2,580)	0	0	0	0
2168	City of Oakridge	6/30/2016	Contribution	5.3	1.3	64,882	15,914	12,242	12,242	3,672	0	0	0	0
2168	City of Oakridge	6/30/2015	Proportion	5.3	0.3	(19,774)	(3,731)	(1,119)	(1,119)	0	0	0	0	0
2168	City of Oakridge	6/30/2015	Contribution	5.3	0.3	74,675	4,225	14,090	4,225	0	0	0	0	0
2168	City of Oakridge	6/30/2014	Proportion	5.4	0.0	17,168	0	1,273	0	0	0	0	0	0
2168	City of Oakridge	6/30/2014	Contribution	5.4	0.0	(6,167)	0	(457)	0	0	0	0	0	0
2170	City of Madras	6/30/2019	Proportion	5.3	4.3	(213,637)	(173,328)	(40,309)	(40,309)	(40,309)	(40,309)	(40,309)	(12,092)	0
2170	City of Madras	6/30/2019	Contribution	5.3	4.3	(53,590)	(43,479)	(10,111)	(10,111)	(10,111)	(10,111)	(3,035)	0	0
2170	City of Madras	6/30/2018	Proportion	5.2	3.2	389,219	239,519	74,850	74,850	74,850	14,969	0	0	0
2170	City of Madras	6/30/2018	Contribution	5.2	3.2	(54,734)	(33,682)	(10,526)	(10,526)	(10,526)	(2,104)	0	0	0
2170	City of Madras	6/30/2017	Proportion	5.2	2.2	(163,439)	(69,146)	(31,431)	(31,431)	(31,431)	(6,284)	0	0	0
2170	City of Madras	6/30/2017	Contribution	5.2	2.2	50,100	21,195	9,635	9,635	9,635	1,925	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2170	City of Madras	6/30/2016	Proportion	5.3	1.3	67,190	16,482	12,677	12,677	3,805	0	0	0	
2170	City of Madras	6/30/2016	Contribution	5.3	1.3	22,895	5,615	4,320	4,320	1,295	0	0	0	
2170	City of Madras	6/30/2015	Proportion	5.3	0.3	(463,022)	(26,207)	(87,363)	(26,207)	0	0	0	0	
2170	City of Madras	6/30/2015	Contribution	5.3	0.3	33,769	1,909	6,372	1,909	0	0	0	0	
2170	City of Madras	6/30/2014	Proportion	5.4	0.0	10,272	0	762	0	0	0	0	0	
2170	City of Madras	6/30/2014	Contribution	5.4	0.0	(112,407)	0	(8,327)	0	0	0	0	0	
2172	City of Sandy	6/30/2019	Proportion	5.3	4.3	(349,537)	(283,587)	(65,950)	(65,950)	(65,950)	(65,950)	(65,950)	(19,787)	
2172	City of Sandy	6/30/2019	Contribution	5.3	4.3	(181,557)	(147,301)	(34,256)	(34,256)	(34,256)	(34,256)	(34,256)	(10,277)	
2172	City of Sandy	6/30/2018	Proportion	5.2	3.2	387,658	238,558	74,550	74,550	74,550	74,550	14,908	0	
2172	City of Sandy	6/30/2018	Contribution	5.2	3.2	(136,178)	(83,802)	(26,188)	(26,188)	(26,188)	(26,188)	(5,238)	0	
2172	City of Sandy	6/30/2017	Proportion	5.2	2.2	84,017	35,546	16,157	16,157	16,157	3,232	0	0	
2172	City of Sandy	6/30/2017	Contribution	5.2	2.2	34,571	14,627	6,648	6,648	6,648	1,331	0	0	
2172	City of Sandy	6/30/2016	Proportion	5.3	1.3	164,767	40,415	31,088	31,088	9,327	0	0	0	
2172	City of Sandy	6/30/2016	Contribution	5.3	1.3	65,614	16,094	12,380	12,380	3,714	0	0	0	
2172	City of Sandy	6/30/2015	Proportion	5.3	0.3	(248,240)	(14,050)	(46,838)	(14,050)	0	0	0	0	
2172	City of Sandy	6/30/2015	Contribution	5.3	0.3	52,870	2,995	9,975	0	0	0	0	0	
2172	City of Sandy	6/30/2014	Proportion	5.4	0.0	32,370	0	2,400	0	0	0	0	0	
2172	City of Sandy	6/30/2014	Contribution	5.4	0.0	(115,591)	0	(8,561)	0	0	0	0	0	
2174	City of Mt Angel	6/30/2019	Proportion	5.3	4.3	40,316	32,709	7,607	7,607	7,607	7,607	2,281	0	
2174	City of Mt Angel	6/30/2019	Contribution	5.3	4.3	(18,772)	(15,230)	(3,542)	(3,542)	(3,542)	(3,542)	(1,062)	0	
2174	City of Mt Angel	6/30/2018	Proportion	5.2	3.2	(194,431)	(119,649)	(37,391)	(37,391)	(37,391)	(37,391)	(7,476)	0	
2174	City of Mt Angel	6/30/2018	Contribution	5.2	3.2	(19,444)	(11,966)	(3,739)	(3,739)	(3,739)	(749)	0	0	
2174	City of Mt Angel	6/30/2017	Proportion	5.2	2.2	53,768	22,748	10,340	10,340	10,340	2,068	0	0	
2174	City of Mt Angel	6/30/2017	Contribution	5.2	2.2	(26,151)	(11,064)	(5,029)	(5,029)	(5,029)	(1,006)	0	0	
2174	City of Mt Angel	6/30/2016	Proportion	5.3	1.3	(80,075)	(19,643)	(15,108)	(15,108)	(4,535)	0	0	0	
2174	City of Mt Angel	6/30/2016	Contribution	5.3	1.3	(5,776)	(1,416)	(1,090)	(1,090)	(326)	0	0	0	
2174	City of Mt Angel	6/30/2015	Proportion	5.3	0.3	86,823	4,913	16,382	4,913	0	0	0	0	
2174	City of Mt Angel	6/30/2015	Contribution	5.3	0.3	(11,897)	(672)	(2,245)	(672)	0	0	0	0	
2174	City of Mt Angel	6/30/2014	Proportion	5.4	0.0	11,643	0	863	0	0	0	0	0	
2174	City of Mt Angel	6/30/2014	Contribution	5.4	0.0	(9,452)	0	(702)	0	0	0	0	0	
2175	City of Umatilla	6/30/2019	Proportion	5.3	4.3	(268,958)	(218,211)	(50,747)	(50,747)	(50,747)	(50,747)	(50,747)	(15,223)	
2175	City of Umatilla	6/30/2019	Contribution	5.3	4.3	(96,835)	(78,564)	(18,271)	(18,271)	(18,271)	(18,271)	(18,271)	(5,480)	
2175	City of Umatilla	6/30/2018	Proportion	5.2	3.2	424,933	261,497	81,718	81,718	81,718	16,343	0	0	
2175	City of Umatilla	6/30/2018	Contribution	5.2	3.2	(169,666)	(104,410)	(32,628)	(32,628)	(32,628)	(6,526)	0	0	
2175	City of Umatilla	6/30/2017	Proportion	5.2	2.2	12,990	5,496	2,498	2,498	500	0	0	0	
2175	City of Umatilla	6/30/2017	Contribution	5.2	2.2	(34,171)	(14,458)	(6,571)	(6,571)	(6,571)	(1,316)	0	0	
2175	City of Umatilla	6/30/2016	Proportion	5.3	1.3	44,158	10,830	8,332	8,332	2,498	0	0	0	
2175	City of Umatilla	6/30/2016	Contribution	5.3	1.3	(61,984)	(15,204)	(11,695)	(11,695)	(3,509)	0	0	0	
2175	City of Umatilla	6/30/2015	Proportion	5.3	0.3	112,680	6,380	21,260	6,380	0	0	0	0	
2175	City of Umatilla	6/30/2015	Contribution	5.3	0.3	(62,207)	(3,522)	(11,737)	(3,522)	0	0	0	0	
2175	City of Umatilla	6/30/2014	Proportion	5.4	0.0	87,511	0	6,481	0	0	0	0	0	
2175	City of Umatilla	6/30/2014	Contribution	5.4	0.0	(102,159)	0	(7,569)	0	0	0	0	0	
2176	City of Scappoose	6/30/2019	Proportion	5.3	4.3	(188,349)	(152,811)	(35,538)	(35,538)	(35,538)	(35,538)	(35,538)	(10,659)	
2176	City of Scappoose	6/30/2019	Contribution	5.3	4.3	(44,427)	(36,045)	(8,382)	(8,382)	(8,382)	(8,382)	(8,382)	(2,517)	
2176	City of Scappoose	6/30/2018	Proportion	5.2	3.2	32,764	20,162	6,301	6,301	6,301	1,259	0	0	
2176	City of Scappoose	6/30/2018	Contribution	5.2	3.2	(13,924)	(8,568)	(2,678)	(2,678)	(2,678)	(534)	0	0	
2176	City of Scappoose	6/30/2017	Proportion	5.2	2.2	65,119	27,550	12,523	12,523	2,504	0	0	0	
2176	City of Scappoose	6/30/2017	Contribution	5.2	2.2	45,922	19,429	8,831	8,831	1,767	0	0	0	
2176	City of Scappoose	6/30/2016	Proportion	5.3	1.3	335,341	82,253	63,272	63,272	18,981	0	0	0	
2176	City of Scappoose	6/30/2016	Contribution	5.3	1.3	76,080	18,660	14,355	14,355	4,305	0	0	0	
2176	City of Scappoose	6/30/2015	Proportion	5.3	0.3	(252,810)	(14,310)	(47,700)	(14,310)	0	0	0	0	
2176	City of Scappoose	6/30/2015	Contribution	5.3	0.3	92,708	5,248	17,492	5,248	0	0	0	0	
2176	City of Scappoose	6/30/2014	Proportion	5.4	0.0	(193,686)	0	(14,346)	0	0	0	0	0	
2176	City of Scappoose	6/30/2014	Contribution	5.4	0.0	(55,918)	0	(4,143)	0	0	0	0	0	
2177	City of Condon	6/30/2019	Proportion	5.3	4.3	(74,923)	(60,787)	(14,136)	(14,136)	(14,136)	(14,136)	(14,136)	(4,243)	
2177	City of Condon	6/30/2019	Contribution	5.3	4.3	64,466	52,303	12,163	12,163	12,163	12,163	3,651	0	
2177	City of Condon	6/30/2018	Proportion	5.2	3.2	(33,423)	(20,567)	(6,428)	(6,428)	(6,428)	(1,283)	0	0	
2177	City of Condon	6/30/2018	Contribution	5.2	3.2	(1,451)	(893)	(279)	(279)	(279)	(56)	0	0	
2177	City of Condon	6/30/2017	Proportion	5.2	2.2	10,660	4,510	2,050	2,050	410	0	0	0	
2177	City of Condon	6/30/2017	Contribution	5.2	2.2	10,005	4,233	1,924	1,924	385	0	0	0	
2177	City of Condon	6/30/2016	Proportion	5.3	1.3	12,566	3,082	2,371	2,371	711	0	0	0	
2177	City of Condon	6/30/2016	Contribution	5.3	1.3	14,484	3,552	2,733	2,733	819	0	0	0	
2177	City of Condon	6/30/2015	Proportion	5.3	0.3	(41,458)	(2,348)	(7,822)	(2,348)	0	0	0	0	
2177	City of Condon	6/30/2015	Contribution	5.3	0.3	22,363	1,268	4,219	1,268	0	0	0	0	
2177	City of Condon	6/30/2014	Proportion	5.4	0.0	(24,571)	0	(1,821)	0	0	0	0	0	
2177	City of Condon	6/30/2014	Contribution	5.4	0.0	8,730	0	645	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2178	City of Boardman	6/30/2019	Proportion	5.3	4.3	66,525	53,973	12,552	12,552	12,552	12,552	12,552	3,765	0
2178	City of Boardman	6/30/2019	Contribution	5.3	4.3	(16,187)	(13,133)	(3,054)	(3,054)	(3,054)	(3,054)	(3,054)	(917)	0
2178	City of Boardman	6/30/2018	Proportion	5.2	3.2	138,691	85,349	26,671	26,671	26,671	26,671	5,336	0	0
2178	City of Boardman	6/30/2018	Contribution	5.2	3.2	(17,192)	(10,580)	(3,306)	(3,306)	(3,306)	(3,306)	(662)	0	0
2178	City of Boardman	6/30/2017	Proportion	5.2	2.2	(377,792)	(159,836)	(72,652)	(72,652)	(72,652)	(14,532)	0	0	0
2178	City of Boardman	6/30/2017	Contribution	5.2	2.2	19,353	8,187	3,722	3,722	3,722	743	0	0	0
2178	City of Boardman	6/30/2016	Proportion	5.3	1.3	115,861	28,417	21,861	21,861	6,556	0	0	0	0
2178	City of Boardman	6/30/2016	Contribution	5.3	1.3	1,390	342	262	262	80	0	0	0	0
2178	City of Boardman	6/30/2015	Proportion	5.3	0.3	(221,612)	(12,542)	(41,814)	(12,542)	0	0	0	0	0
2178	City of Boardman	6/30/2015	Contribution	5.3	0.3	42,880	2,425	8,091	2,425	0	0	0	0	0
2178	City of Boardman	6/30/2014	Proportion	5.4	0.0	(53,658)	0	(3,973)	0	0	0	0	0	0
2178	City of Boardman	6/30/2014	Contribution	5.4	0.0	(46,416)	0	(3,436)	0	0	0	0	0	0
2179	City of Estacada	6/30/2019	Proportion	5.3	4.3	51,415	41,714	9,701	9,701	9,701	9,701	9,701	2,910	0
2179	City of Estacada	6/30/2019	Contribution	5.3	4.3	(225)	(183)	(42)	(42)	(42)	(42)	(42)	(15)	0
2179	City of Estacada	6/30/2018	Proportion	5.2	3.2	193,699	119,199	37,250	37,250	37,250	37,250	7,449	0	0
2179	City of Estacada	6/30/2018	Contribution	5.2	3.2	8,630	5,310	1,660	1,660	1,660	1,660	330	0	0
2179	City of Estacada	6/30/2017	Proportion	5.2	2.2	90,411	38,250	17,387	17,387	17,387	3,476	0	0	0
2179	City of Estacada	6/30/2017	Contribution	5.2	2.2	47,278	20,002	9,092	9,092	1,818	0	0	0	0
2179	City of Estacada	6/30/2016	Proportion	5.3	1.3	30,369	7,449	5,730	5,730	1,719	0	0	0	0
2179	City of Estacada	6/30/2016	Contribution	5.3	1.3	42,474	10,418	8,014	8,014	2,404	0	0	0	0
2179	City of Estacada	6/30/2015	Proportion	5.3	0.3	(54,174)	(3,064)	(10,222)	(3,064)	0	0	0	0	0
2179	City of Estacada	6/30/2015	Contribution	5.3	0.3	40,252	2,277	7,595	2,277	0	0	0	0	0
2179	City of Estacada	6/30/2014	Proportion	5.4	0.0	10,971	0	811	0	0	0	0	0	0
2179	City of Estacada	6/30/2014	Contribution	5.4	0.0	(15,515)	0	(1,150)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2019	Proportion	5.3	4.3	(200,393)	(162,583)	(37,810)	(37,810)	(37,810)	(37,810)	(37,810)	(11,343)	0
2180	City of Enterprise	6/30/2019	Contribution	5.3	4.3	(27,134)	(5,120)	(22,014)	(5,120)	(5,120)	(5,120)	(5,120)	(1,534)	0
2180	City of Enterprise	6/30/2018	Proportion	5.2	3.2	250,981	154,449	48,266	48,266	48,266	48,266	9,651	0	0
2180	City of Enterprise	6/30/2018	Contribution	5.2	3.2	(25,241)	(15,533)	(4,854)	(4,854)	(4,854)	(971)	0	0	0
2180	City of Enterprise	6/30/2017	Proportion	5.2	2.2	(21,908)	(9,269)	(4,213)	(4,213)	(4,213)	(843)	0	0	0
2180	City of Enterprise	6/30/2017	Contribution	5.2	2.2	27,376	11,581	5,265	5,265	1,051	0	0	0	0
2180	City of Enterprise	6/30/2016	Proportion	5.3	1.3	(117,702)	(28,870)	(22,208)	(22,208)	(6,662)	0	0	0	0
2180	City of Enterprise	6/30/2016	Contribution	5.3	1.3	21,806	5,350	4,114	4,114	1,236	0	0	0	0
2180	City of Enterprise	6/30/2015	Proportion	5.3	0.3	(84,219)	(4,769)	(15,890)	(4,769)	0	0	0	0	0
2180	City of Enterprise	6/30/2015	Contribution	5.3	0.3	10,878	618	2,052	618	0	0	0	0	0
2180	City of Enterprise	6/30/2014	Proportion	5.4	0.0	(33,240)	0	(2,460)	0	0	0	0	0	0
2180	City of Enterprise	6/30/2014	Contribution	5.4	0.0	(18,615)	0	(1,380)	0	0	0	0	0	0
2181	City of Central Point	6/30/2019	Proportion	5.3	4.3	(27,216)	(22,081)	(5,135)	(5,135)	(5,135)	(5,135)	(5,135)	(1,541)	0
2181	City of Central Point	6/30/2019	Contribution	5.3	4.3	(145,625)	(118,149)	(27,476)	(27,476)	(27,476)	(27,476)	(27,476)	(8,245)	0
2181	City of Central Point	6/30/2018	Proportion	5.2	3.2	271,214	166,900	52,157	52,157	52,157	52,157	10,429	0	0
2181	City of Central Point	6/30/2018	Contribution	5.2	3.2	(100,341)	(61,749)	(19,296)	(19,296)	(19,296)	(19,296)	(3,861)	0	0
2181	City of Central Point	6/30/2017	Proportion	5.2	2.2	50,953	21,556	9,799	9,799	9,799	1,958	0	0	0
2181	City of Central Point	6/30/2017	Contribution	5.2	2.2	92,100	38,964	17,712	17,712	17,712	3,540	0	0	0
2181	City of Central Point	6/30/2016	Proportion	5.3	1.3	(482,142)	(118,262)	(90,970)	(90,970)	(27,292)	0	0	0	0
2181	City of Central Point	6/30/2016	Contribution	5.3	1.3	87,310	21,414	16,474	16,474	4,940	0	0	0	0
2181	City of Central Point	6/30/2015	Proportion	5.3	0.3	(353,272)	(19,997)	(66,655)	(19,997)	0	0	0	0	0
2181	City of Central Point	6/30/2015	Contribution	5.3	0.3	60,603	3,428	11,435	3,428	0	0	0	0	0
2181	City of Central Point	6/30/2014	Proportion	5.4	0.0	131,623	0	9,748	0	0	0	0	0	0
2181	City of Central Point	6/30/2014	Contribution	5.4	0.0	(139,866)	0	(10,361)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2019	Proportion	5.3	4.3	(29,504)	(23,937)	(5,567)	(5,567)	(5,567)	(5,567)	(5,567)	(1,669)	0
2182	City of Cascade Locks	6/30/2019	Contribution	5.3	4.3	(10,220)	(8,292)	(1,928)	(1,928)	(1,928)	(1,928)	(1,928)	(580)	0
2182	City of Cascade Locks	6/30/2018	Proportion	5.2	3.2	241,595	148,673	46,461	46,461	46,461	9,290	0	0	0
2182	City of Cascade Locks	6/30/2018	Contribution	5.2	3.2	6,384	3,928	1,228	1,228	1,228	244	0	0	0
2182	City of Cascade Locks	6/30/2017	Proportion	5.2	2.2	(239,657)	(101,393)	(46,088)	(46,088)	(46,088)	(9,217)	0	0	0
2182	City of Cascade Locks	6/30/2017	Contribution	5.2	2.2	67,235	28,445	12,930	12,930	12,930	2,585	0	0	0
2182	City of Cascade Locks	6/30/2016	Proportion	5.3	1.3	5,120	1,256	966	966	290	0	0	0	0
2182	City of Cascade Locks	6/30/2016	Contribution	5.3	1.3	31,142	7,638	5,876	5,876	1,762	0	0	0	0
2182	City of Cascade Locks	6/30/2015	Proportion	5.3	0.3	18,512	1,047	3,493	1,047	0	0	0	0	0
2182	City of Cascade Locks	6/30/2015	Contribution	5.3	0.3	58,441	3,306	11,027	3,306	0	0	0	0	0
2182	City of Cascade Locks	6/30/2014	Proportion	5.4	0.0	(35,831)	0	(2,656)	0	0	0	0	0	0
2182	City of Cascade Locks	6/30/2014	Contribution	5.4	0.0	1,821	0	136	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2019	Proportion	5.3	4.3	416,374	337,813	78,561	78,561	78,561	78,561	78,561	23,569	0
2183	City of Myrtle Point	6/30/2019	Contribution	5.3	4.3	(123,841)	(100,475)	(23,366)	(23,366)	(23,366)	(23,366)	(23,366)	(7,011)	0
2183	City of Myrtle Point	6/30/2018	Proportion	5.2	3.2	(114,877)	(70,693)	(22,092)	(22,092)	(22,092)	(4,417)	0	0	0
2183	City of Myrtle Point	6/30/2018	Contribution	5.2	3.2	(25,803)	(15,879)	(4,962)	(4,962)	(4,962)	(993)	0	0	0
2183	City of Myrtle Point	6/30/2017	Proportion	5.2	2.2	(134,397)	(56,859)	(25,846)	(25,846)	(25,846)	(5,167)	0	0	0
2183	City of Myrtle Point	6/30/2017	Contribution	5.2	2.2	(22,592)	(9,557)	(4,345)	(4,345)	(4,345)	(867)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2183	City of Myrtle Point	6/30/2016	Proportion	5.3	1.3	(52,094)	(12,778)	(9,829)	(9,829)	(2,949)	0	0	0	0
2183	City of Myrtle Point	6/30/2016	Contribution	5.3	1.3	(33,764)	(8,280)	(6,371)	(6,371)	(1,909)	0	0	0	0
2183	City of Myrtle Point	6/30/2015	Proportion	5.3	0.3	73,246	4,146	13,820	4,146	0	0	0	0	0
2183	City of Myrtle Point	6/30/2015	Contribution	5.3	0.3	(33,588)	(1,903)	(6,337)	(1,903)	0	0	0	0	0
2183	City of Myrtle Point	6/30/2014	Proportion	5.4	0.0	75,368	0	5,583	0	0	0	0	0	0
2183	City of Myrtle Point	6/30/2014	Contribution	5.4	0.0	(71,144)	0	(5,269)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2019	Proportion	5.3	4.3	(21,670)	(17,581)	(4,089)	(4,089)	(4,089)	(4,089)	(4,089)	(1,225)	0
2184	City of Port Orford	6/30/2019	Contribution	5.3	4.3	(10,886)	(8,832)	(2,054)	(2,054)	(2,054)	(2,054)	(2,054)	(616)	0
2184	City of Port Orford	6/30/2018	Proportion	5.2	3.2	114,900	70,708	22,096	22,096	22,096	22,096	4,420	0	0
2184	City of Port Orford	6/30/2018	Contribution	5.2	3.2	(6,549)	(4,031)	(1,259)	(1,259)	(1,259)	(1,259)	(254)	0	0
2184	City of Port Orford	6/30/2017	Proportion	5.2	2.2	(88,336)	(37,372)	(16,988)	(16,988)	(16,988)	(3,396)	0	0	0
2184	City of Port Orford	6/30/2017	Contribution	5.2	2.2	16,961	7,175	3,262	3,262	3,262	651	0	0	0
2184	City of Port Orford	6/30/2016	Proportion	5.3	1.3	44,499	10,915	8,396	8,396	2,519	0	0	0	0
2184	City of Port Orford	6/30/2016	Contribution	5.3	1.3	2,486	610	469	469	141	0	0	0	0
2184	City of Port Orford	6/30/2015	Proportion	5.3	0.3	(35,373)	(2,003)	(6,674)	(2,003)	0	0	0	0	0
2184	City of Port Orford	6/30/2015	Contribution	5.3	0.3	12,490	705	2,357	705	0	0	0	0	0
2184	City of Port Orford	6/30/2014	Proportion	5.4	0.0	(791)	0	(61)	0	0	0	0	0	0
2184	City of Port Orford	6/30/2014	Contribution	5.4	0.0	(16,717)	0	(1,237)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2019	Proportion	5.3	4.3	115,308	93,552	21,756	21,756	21,756	21,756	21,756	6,528	0
2185	City of Wood Village	6/30/2019	Contribution	5.3	4.3	(26,152)	(4,934)	(4,934)	(4,934)	(4,934)	(4,934)	(1,482)	0	0
2185	City of Wood Village	6/30/2018	Proportion	5.2	3.2	(496,564)	(305,578)	(95,493)	(95,493)	(95,493)	(19,099)	0	0	0
2185	City of Wood Village	6/30/2018	Contribution	5.2	3.2	2,815	1,733	541	541	110	0	0	0	0
2185	City of Wood Village	6/30/2017	Proportion	5.2	2.2	97,586	41,285	18,767	18,767	3,751	0	0	0	0
2185	City of Wood Village	6/30/2017	Contribution	5.2	2.2	(17,901)	(7,575)	(3,442)	(3,442)	(691)	0	0	0	0
2185	City of Wood Village	6/30/2016	Proportion	5.3	1.3	(75,523)	(18,523)	(14,250)	(14,250)	(4,273)	0	0	0	0
2185	City of Wood Village	6/30/2016	Contribution	5.3	1.3	12,712	3,120	2,398	2,398	722	0	0	0	0
2185	City of Wood Village	6/30/2015	Proportion	5.3	0.3	(21,900)	(1,240)	(4,132)	(1,240)	0	0	0	0	0
2185	City of Wood Village	6/30/2015	Contribution	5.3	0.3	(1,418)	(78)	(268)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2014	Proportion	5.4	0.0	(8,953)	0	(663)	0	0	0	0	0	0
2185	City of Wood Village	6/30/2014	Contribution	5.4	0.0	(34,737)	0	(2,572)	0	0	0	0	0	0
2186	City of Chilcoquin	6/30/2019	Proportion	5.3	4.3	(12,530)	(10,166)	(2,364)	(2,364)	(2,364)	(2,364)	(2,364)	(710)	0
2186	City of Chilcoquin	6/30/2019	Contribution	5.3	4.3	5,134	4,165	969	969	969	969	969	289	0
2186	City of Chilcoquin	6/30/2018	Proportion	5.2	3.2	(625)	(385)	(120)	(120)	(120)	(120)	(25)	0	0
2186	City of Chilcoquin	6/30/2018	Contribution	5.2	3.2	7,576	4,662	1,457	1,457	1,457	291	0	0	0
2186	City of Chilcoquin	6/30/2017	Proportion	5.2	2.2	(5,869)	(2,482)	(1,129)	(1,129)	(1,129)	(224)	0	0	0
2186	City of Chilcoquin	6/30/2017	Contribution	5.2	2.2	6,402	2,709	1,231	1,231	247	0	0	0	0
2186	City of Chilcoquin	6/30/2016	Proportion	5.3	1.3	(2,555)	(627)	(482)	(482)	(145)	0	0	0	0
2186	City of Chilcoquin	6/30/2016	Contribution	5.3	1.3	5,315	1,303	1,003	1,003	300	0	0	0	0
2186	City of Chilcoquin	6/30/2015	Proportion	5.3	0.3	(2,241)	(126)	(423)	(126)	0	0	0	0	0
2186	City of Chilcoquin	6/30/2015	Contribution	5.3	0.3	4,900	275	925	275	0	0	0	0	0
2186	City of Chilcoquin	6/30/2014	Proportion	5.4	0.0	(1,193)	0	(88)	0	0	0	0	0	0
2186	City of Chilcoquin	6/30/2014	Contribution	5.4	0.0	(5,632)	0	(417)	0	0	0	0	0	0
2187	City of Philomath	6/30/2019	Proportion	5.3	4.3	(971,801)	(788,442)	(183,359)	(183,359)	(183,359)	(183,359)	(183,359)	(55,006)	0
2187	City of Philomath	6/30/2019	Contribution	5.3	4.3	1,179,808	957,203	222,605	222,605	222,605	222,605	222,605	66,783	0
2187	City of Philomath	6/30/2018	Proportion	5.2	3.2	126,936	78,114	24,411	24,411	24,411	4,881	0	0	0
2187	City of Philomath	6/30/2018	Contribution	5.2	3.2	(90,820)	(55,890)	(17,465)	(17,465)	(17,465)	(3,495)	0	0	0
2187	City of Philomath	6/30/2017	Proportion	5.2	2.2	93,296	39,470	17,942	17,942	3,586	0	0	0	0
2187	City of Philomath	6/30/2017	Contribution	5.2	2.2	(14,224)	(6,019)	(2,735)	(2,735)	(549)	0	0	0	0
2187	City of Philomath	6/30/2016	Proportion	5.3	1.3	(600)	(148)	(113)	(113)	(35)	0	0	0	0
2187	City of Philomath	6/30/2016	Contribution	5.3	1.3	(6,400)	(1,568)	(1,208)	(1,208)	(360)	0	0	0	0
2187	City of Philomath	6/30/2015	Proportion	5.3	0.3	86,790	4,915	16,375	4,915	0	0	0	0	0
2187	City of Philomath	6/30/2015	Contribution	5.3	0.3	(6,671)	(376)	(1,259)	(376)	0	0	0	0	0
2187	City of Philomath	6/30/2014	Proportion	5.4	0.0	(28,371)	0	(2,101)	0	0	0	0	0	0
2187	City of Philomath	6/30/2014	Contribution	5.4	0.0	(31,721)	0	(2,351)	0	0	0	0	0	0
2188	City of Talent	6/30/2019	Proportion	5.3	4.3	(357,706)	(290,214)	(67,492)	(67,492)	(67,492)	(67,492)	(67,492)	(20,246)	0
2188	City of Talent	6/30/2019	Contribution	5.3	4.3	(24,026)	(19,493)	(4,533)	(4,533)	(4,533)	(4,533)	(1,361)	0	0
2188	City of Talent	6/30/2018	Proportion	5.2	3.2	(194,469)	(119,673)	(37,398)	(37,398)	(37,398)	(7,479)	0	0	0
2188	City of Talent	6/30/2018	Contribution	5.2	3.2	(75,027)	(46,171)	(14,428)	(14,428)	(14,428)	(2,887)	0	0	0
2188	City of Talent	6/30/2017	Proportion	5.2	2.2	169,067	71,528	32,513	32,513	6,502	0	0	0	0
2188	City of Talent	6/30/2017	Contribution	5.2	2.2	(52,411)	(22,174)	(10,079)	(10,079)	(2,016)	0	0	0	0
2188	City of Talent	6/30/2016	Proportion	5.3	1.3	49,824	12,220	9,401	9,401	2,819	0	0	0	0
2188	City of Talent	6/30/2016	Contribution	5.3	1.3	(13,216)	(3,240)	(2,494)	(2,494)	(746)	0	0	0	0
2188	City of Talent	6/30/2015	Proportion	5.3	0.3	50,869	2,879	9,598	2,879	0	0	0	0	0
2188	City of Talent	6/30/2015	Contribution	5.3	0.3	(19,397)	(1,097)	(3,660)	(1,097)	0	0	0	0	0
2188	City of Talent	6/30/2014	Proportion	5.4	0.0	35,104	0	2,599	0	0	0	0	0	0
2188	City of Talent	6/30/2014	Contribution	5.4	0.0	(56,386)	0	(4,176)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2189	City of Willamina	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2019	Contribution	5.3	4.3	3,185	2,584	601	601	601	601	601	180	0
2189	City of Willamina	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2018	Contribution	5.2	3.2	1,108	682	213	213	213	213	43	0	0
2189	City of Willamina	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2017	Contribution	5.2	2.2	3,317	1,403	638	638	638	127	0	0	0
2189	City of Willamina	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2016	Contribution	5.3	1.3	4,545	1,113	858	858	255	0	0	0	0
2189	City of Willamina	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2015	Contribution	5.3	0.3	5,578	318	1,052	318	0	0	0	0	0
2189	City of Willamina	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2189	City of Willamina	6/30/2014	Contribution	5.4	0.0	9,067	0	672	0	0	0	0	0	0
2191	City of Huntington	6/30/2019	Proportion	5.3	4.3	(7,302)	(5,924)	(1,378)	(1,378)	(1,378)	(1,378)	(1,378)	(412)	0
2191	City of Huntington	6/30/2019	Contribution	5.3	4.3	11,947	9,693	2,254	2,254	2,254	2,254	677	0	0
2191	City of Huntington	6/30/2018	Proportion	5.2	3.2	15,107	9,297	2,905	2,905	2,905	2,905	582	0	0
2191	City of Huntington	6/30/2018	Contribution	5.2	3.2	11,581	7,127	2,227	2,227	2,227	446	0	0	0
2191	City of Huntington	6/30/2017	Proportion	5.2	2.2	(30,237)	(12,792)	(5,815)	(5,815)	(5,815)	(1,162)	0	0	0
2191	City of Huntington	6/30/2017	Contribution	5.2	2.2	4,672	1,978	898	898	0	182	0	0	0
2191	City of Huntington	6/30/2016	Proportion	5.3	1.3	(6,412)	(1,572)	(1,210)	(1,210)	(362)	0	0	0	0
2191	City of Huntington	6/30/2016	Contribution	5.3	1.3	10,727	2,631	2,024	2,024	607	0	0	0	0
2191	City of Huntington	6/30/2015	Proportion	5.3	0.3	5,281	301	996	301	0	0	0	0	0
2191	City of Huntington	6/30/2015	Contribution	5.3	0.3	21,417	1,212	4,041	1,212	0	0	0	0	0
2191	City of Huntington	6/30/2014	Proportion	5.4	0.0	2,360	0	175	0	0	0	0	0	0
2191	City of Huntington	6/30/2014	Contribution	5.4	0.0	25,162	0	1,862	0	0	0	0	0	0
2192	City of North Plains	6/30/2019	Proportion	5.3	4.3	175,470	142,362	33,108	33,108	33,108	33,108	33,108	9,930	0
2192	City of North Plains	6/30/2019	Contribution	5.3	4.3	(99,062)	(80,371)	(18,691)	(18,691)	(18,691)	(18,691)	(18,691)	(5,607)	0
2192	City of North Plains	6/30/2018	Proportion	5.2	3.2	197,658	121,636	38,011	38,011	38,011	38,011	7,603	0	0
2192	City of North Plains	6/30/2018	Contribution	5.2	3.2	(22,677)	(13,955)	(4,361)	(4,361)	(4,361)	(872)	0	0	0
2192	City of North Plains	6/30/2017	Proportion	5.2	2.2	(69,054)	(29,214)	(13,280)	(13,280)	(13,280)	(2,654)	0	0	0
2192	City of North Plains	6/30/2017	Contribution	5.2	2.2	6,000	2,538	1,154	1,154	230	0	0	0	0
2192	City of North Plains	6/30/2016	Proportion	5.3	1.3	(130,954)	(32,122)	(24,708)	(24,708)	(7,414)	0	0	0	0
2192	City of North Plains	6/30/2016	Contribution	5.3	1.3	(5,734)	(1,406)	(1,082)	(1,082)	(324)	0	0	0	0
2192	City of North Plains	6/30/2015	Proportion	5.3	0.3	(38,975)	(2,205)	(7,354)	(2,205)	0	0	0	0	0
2192	City of North Plains	6/30/2015	Contribution	5.3	0.3	(15,576)	(881)	(2,939)	0	0	0	0	0	0
2192	City of North Plains	6/30/2014	Proportion	5.4	0.0	41,422	0	3,067	0	0	0	0	0	0
2192	City of North Plains	6/30/2014	Contribution	5.4	0.0	(30,761)	0	(2,281)	0	0	0	0	0	0
2193	City of Heppner	6/30/2019	Proportion	5.3	4.3	55,361	44,916	10,445	10,445	10,445	10,445	10,445	3,136	0
2193	City of Heppner	6/30/2019	Contribution	5.3	4.3	(26,857)	(21,790)	(5,067)	(5,067)	(5,067)	(5,067)	(5,067)	(1,522)	0
2193	City of Heppner	6/30/2018	Proportion	5.2	3.2	(61,721)	(37,983)	(11,869)	(11,869)	(11,869)	(11,869)	(2,376)	0	0
2193	City of Heppner	6/30/2018	Contribution	5.2	3.2	(18,212)	(11,208)	(3,502)	(3,502)	(3,502)	(702)	0	0	0
2193	City of Heppner	6/30/2017	Proportion	5.2	2.2	87,795	37,143	16,884	16,884	16,884	3,375	0	0	0
2193	City of Heppner	6/30/2017	Contribution	5.2	2.2	(21,999)	(9,306)	(4,231)	(4,231)	(4,231)	(844)	0	0	0
2193	City of Heppner	6/30/2016	Proportion	5.3	1.3	(28,396)	(6,964)	(5,358)	(5,358)	(1,606)	0	0	0	0
2193	City of Heppner	6/30/2016	Contribution	5.3	1.3	(7,406)	(1,818)	(1,397)	(1,397)	(421)	0	0	0	0
2193	City of Heppner	6/30/2015	Proportion	5.3	0.3	70,643	3,998	13,329	3,998	0	0	0	0	0
2193	City of Heppner	6/30/2015	Contribution	5.3	0.3	(10,405)	(590)	(1,963)	(590)	0	0	0	0	0
2193	City of Heppner	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2193	City of Heppner	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2019	Proportion	5.3	4.3	8,505	6,900	1,605	1,605	1,605	1,605	1,605	480	0
2194	City of Cave Junction	6/30/2019	Contribution	5.3	4.3	(21,661)	(17,574)	(4,087)	(4,087)	(4,087)	(4,087)	(4,087)	(1,226)	0
2194	City of Cave Junction	6/30/2018	Proportion	5.2	3.2	68,971	42,443	13,264	13,264	13,264	2,651	0	0	0
2194	City of Cave Junction	6/30/2018	Contribution	5.2	3.2	(13,593)	(8,365)	(2,614)	(2,614)	(2,614)	(523)	0	0	0
2194	City of Cave Junction	6/30/2017	Proportion	5.2	2.2	(91,585)	(38,749)	(17,612)	(17,612)	(17,612)	(3,525)	0	0	0
2194	City of Cave Junction	6/30/2017	Contribution	5.2	2.2	5,714	2,417	1,099	1,099	219	0	0	0	0
2194	City of Cave Junction	6/30/2016	Proportion	5.3	1.3	(53,683)	(13,167)	(10,129)	(10,129)	(3,038)	0	0	0	0
2194	City of Cave Junction	6/30/2016	Contribution	5.3	1.3	6,534	1,602	1,233	1,233	369	0	0	0	0
2194	City of Cave Junction	6/30/2015	Proportion	5.3	0.3	(39,999)	(2,264)	(7,547)	(2,264)	0	0	0	0	0
2194	City of Cave Junction	6/30/2015	Contribution	5.3	0.3	1,406	81	265	81	0	0	0	0	0
2194	City of Cave Junction	6/30/2014	Proportion	5.4	0.0	5,403	0	398	0	0	0	0	0	0
2194	City of Cave Junction	6/30/2014	Contribution	5.4	0.0	(37,624)	0	(2,789)	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2195	City of Metolius	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2016	Contribution	5.3	1.3	227	55	43	43	12	0	0	0	0
2195	City of Metolius	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2015	Contribution	5.3	0.3	2,085	120	393	120	0	0	0	0	0
2195	City of Metolius	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2195	City of Metolius	6/30/2014	Contribution	5.4	0.0	3,785	0	280	0	0	0	0	0	0
2196	City of Hubbard	6/30/2019	Proportion	5.3	4.3	161,157	130,750	30,407	30,407	30,407	30,407	30,407	9,122	0
2196	City of Hubbard	6/30/2019	Contribution	5.3	4.3	27,274	22,128	5,146	5,146	5,146	5,146	5,146	1,544	0
2196	City of Hubbard	6/30/2018	Proportion	5.2	3.2	(204,224)	(125,676)	(39,274)	(39,274)	(39,274)	(39,274)	(7,854)	0	0
2196	City of Hubbard	6/30/2018	Contribution	5.2	3.2	35,963	22,131	6,916	6,916	6,916	6,916	1,383	0	0
2196	City of Hubbard	6/30/2017	Proportion	5.2	2.2	(53,415)	(22,599)	(10,272)	(10,272)	(10,272)	(2,055)	0	0	0
2196	City of Hubbard	6/30/2017	Contribution	5.2	2.2	10,449	4,422	2,009	2,009	2,009	404	0	0	0
2196	City of Hubbard	6/30/2016	Proportion	5.3	1.3	(125,719)	(30,835)	(23,721)	(23,721)	(7,114)	0	0	0	0
2196	City of Hubbard	6/30/2016	Contribution	5.3	1.3	32,373	7,941	6,108	6,108	1,833	0	0	0	0
2196	City of Hubbard	6/30/2015	Proportion	5.3	0.3	(102,644)	(5,809)	(19,367)	(5,809)	0	0	0	0	0
2196	City of Hubbard	6/30/2015	Contribution	5.3	0.3	21,889	1,239	4,130	4,130	0	0	0	0	0
2196	City of Hubbard	6/30/2014	Proportion	5.4	0.0	(24,987)	0	(1,852)	0	0	0	0	0	0
2196	City of Hubbard	6/30/2014	Contribution	5.4	0.0	(25,079)	0	(1,859)	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2019	Proportion	5.3	4.3	(168,342)	(136,579)	(31,763)	(31,763)	(31,763)	(31,763)	(31,763)	(9,527)	0
2197	City of Myrtle Creek	6/30/2019	Contribution	5.3	4.3	(33,389)	(6,300)	(27,089)	(6,300)	(6,300)	(6,300)	(1,889)	0	0
2197	City of Myrtle Creek	6/30/2018	Proportion	5.2	3.2	203,200	125,046	39,077	39,077	39,077	39,077	7,815	0	0
2197	City of Myrtle Creek	6/30/2018	Contribution	5.2	3.2	(45,957)	(8,838)	(8,838)	(8,838)	(8,838)	(1,767)	0	0	0
2197	City of Myrtle Creek	6/30/2017	Proportion	5.2	2.2	(226,918)	(96,004)	(43,638)	(43,638)	(43,638)	(8,728)	0	0	0
2197	City of Myrtle Creek	6/30/2017	Contribution	5.2	2.2	6,914	2,924	1,330	1,330	264	0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Proportion	5.3	1.3	(7,443)	(1,827)	(1,404)	(1,404)	(423)	0	0	0	0
2197	City of Myrtle Creek	6/30/2016	Contribution	5.3	1.3	(14,343)	(2,706)	(3,519)	(2,706)	(813)	0	0	0	0
2197	City of Myrtle Creek	6/30/2015	Proportion	5.3	0.3	(81,354)	(4,604)	(15,350)	(4,604)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2015	Contribution	5.3	0.3	(1,020)	(60)	(192)	(60)	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2014	Proportion	5.4	0.0	13,180	0	975	0	0	0	0	0	0
2197	City of Myrtle Creek	6/30/2014	Contribution	5.4	0.0	(45,415)	0	(3,365)	0	0	0	0	0	0
2198	City of Carlton	6/30/2019	Proportion	5.3	4.3	19,587	15,891	3,696	3,696	3,696	3,696	3,696	1,107	0
2198	City of Carlton	6/30/2019	Contribution	5.3	4.3	(45,599)	(36,995)	(8,604)	(8,604)	(8,604)	(8,604)	(8,604)	(2,579)	0
2198	City of Carlton	6/30/2018	Proportion	5.2	3.2	27,163	16,715	5,224	5,224	5,224	5,224	1,043	0	0
2198	City of Carlton	6/30/2018	Contribution	5.2	3.2	(57,320)	(35,274)	(11,023)	(11,023)	(11,023)	(11,023)	(2,205)	0	0
2198	City of Carlton	6/30/2017	Proportion	5.2	2.2	126,131	53,363	24,256	24,256	24,256	4,851	0	0	0
2198	City of Carlton	6/30/2017	Contribution	5.2	2.2	(31,811)	(13,457)	(6,118)	(6,118)	(6,118)	(1,221)	0	0	0
2198	City of Carlton	6/30/2016	Proportion	5.3	1.3	(35,414)	(8,686)	(6,682)	(6,682)	(2,004)	0	0	0	0
2198	City of Carlton	6/30/2016	Contribution	5.3	1.3	(25,749)	(6,317)	(4,858)	(4,858)	(1,459)	0	0	0	0
2198	City of Carlton	6/30/2015	Proportion	5.3	0.3	96,696	5,471	18,245	5,471	0	0	0	0	0
2198	City of Carlton	6/30/2015	Contribution	5.3	0.3	(26,243)	(1,483)	(4,952)	(1,483)	0	0	0	0	0
2198	City of Carlton	6/30/2014	Proportion	5.4	0.0	20,565	0	1,525	0	0	0	0	0	0
2198	City of Carlton	6/30/2014	Contribution	5.4	0.0	(30,489)	0	(2,259)	0	0	0	0	0	0
2199	City of Junction City	6/30/2019	Proportion	5.3	4.3	(365,058)	(296,179)	(68,879)	(68,879)	(68,879)	(68,879)	(68,879)	(20,663)	0
2199	City of Junction City	6/30/2019	Contribution	5.3	4.3	(35,596)	(28,880)	(6,716)	(6,716)	(6,716)	(6,716)	(2,016)	0	0
2199	City of Junction City	6/30/2018	Proportion	5.2	3.2	93,967	57,825	18,071	18,071	18,071	3,612	0	0	0
2199	City of Junction City	6/30/2018	Contribution	5.2	3.2	(2,496)	(1,536)	(480)	(480)	(480)	(96)	0	0	0
2199	City of Junction City	6/30/2017	Proportion	5.2	2.2	(184,650)	(78,120)	(35,510)	(35,510)	(35,510)	(7,100)	0	0	0
2199	City of Junction City	6/30/2017	Contribution	5.2	2.2	21,603	9,141	4,154	4,154	4,154	833	0	0	0
2199	City of Junction City	6/30/2016	Proportion	5.3	1.3	(280,822)	(68,882)	(52,985)	(52,985)	(15,897)	0	0	0	0
2199	City of Junction City	6/30/2016	Contribution	5.3	1.3	55,374	13,582	10,448	10,448	3,134	0	0	0	0
2199	City of Junction City	6/30/2015	Proportion	5.3	0.3	(150,958)	(8,543)	(28,483)	(8,543)	0	0	0	0	0
2199	City of Junction City	6/30/2015	Contribution	5.3	0.3	20,289	1,149	3,828	1,149	0	0	0	0	0
2199	City of Junction City	6/30/2014	Proportion	5.4	0.0	(24,022)	0	(1,777)	0	0	0	0	0	0
2199	City of Junction City	6/30/2014	Contribution	5.4	0.0	(48,204)	0	(3,569)	0	0	0	0	0	0
2200	City of Wallowa	6/30/2019	Proportion	5.3	4.3	(102,110)	(82,844)	(19,266)	(19,266)	(19,266)	(19,266)	(19,266)	(5,780)	0
2200	City of Wallowa	6/30/2019	Contribution	5.3	4.3	5,545	4,499	1,046	1,046	1,046	1,046	315	0	0
2200	City of Wallowa	6/30/2018	Proportion	5.2	3.2	30,230	18,604	5,813	5,813	5,813	1,165	0	0	0
2200	City of Wallowa	6/30/2018	Contribution	5.2	3.2	(10,263)	(6,315)	(1,974)	(1,974)	(1,974)	(393)	0	0	0
2200	City of Wallowa	6/30/2017	Proportion	5.2	2.2	(5,378)	(2,276)	(1,034)	(1,034)	(208)	0	0	0	0
2200	City of Wallowa	6/30/2017	Contribution	5.2	2.2	(1,853)	(785)	(356)	(356)	(356)	(73)	0	0	0
2200	City of Wallowa	6/30/2016	Proportion	5.3	1.3	(640)	(156)	(121)	(121)	(35)	0	0	0	0
2200	City of Wallowa	6/30/2016	Contribution	5.3	1.3	(3,763)	(923)	(710)	(710)	(213)	0	0	0	0
2200	City of Wallowa	6/30/2015	Proportion	5.3	0.3	(2,225)	(125)	(420)	(125)	0	0	0	0	0
2200	City of Wallowa	6/30/2015	Contribution	5.3	0.3	(4,702)	(267)	(887)	(267)	0	0	0	0	0
2200	City of Wallowa	6/30/2014	Proportion	5.4	0.0	7,982	0	592	0	0	0	0	0	0
2200	City of Wallowa	6/30/2014	Contribution	5.4	0.0	(8,570)	0	(635)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2201	City of Coburg	6/30/2019	Proportion	5.3	4.3	226,660	183,894	42,766	42,766	42,766	42,766	42,766	12,830	0
2201	City of Coburg	6/30/2019	Contribution	5.3	4.3	(52,137)	(52,137)	(9,837)	(9,837)	(9,837)	(9,837)	(9,837)	(2,952)	0
2201	City of Coburg	6/30/2018	Proportion	5.2	3.2	(63,975)	(39,369)	(12,303)	(12,303)	(12,303)	(12,303)	(2,460)	0	0
2201	City of Coburg	6/30/2018	Contribution	5.2	3.2	(14,287)	(8,791)	(2,748)	(2,748)	(2,748)	(2,748)	(547)	0	0
2201	City of Coburg	6/30/2017	Proportion	5.2	2.2	(37,932)	(16,047)	(7,295)	(7,295)	(7,295)	(1,457)	0	0	0
2201	City of Coburg	6/30/2017	Contribution	5.2	2.2	(13,598)	(5,753)	(2,615)	(2,615)	(2,615)	(523)	0	0	0
2201	City of Coburg	6/30/2016	Proportion	5.3	1.3	24,696	6,056	4,660	4,660	1,396	0	0	0	0
2201	City of Coburg	6/30/2016	Contribution	5.3	1.3	(19,996)	(4,904)	(3,773)	(3,773)	(1,131)	0	0	0	0
2201	City of Coburg	6/30/2015	Proportion	5.3	0.3	49,714	2,814	9,380	2,814	0	0	0	0	0
2201	City of Coburg	6/30/2015	Contribution	5.3	0.3	(11,830)	(670)	(2,232)	(670)	0	0	0	0	0
2201	City of Coburg	6/30/2014	Proportion	5.4	0.0	(10,543)	0	(783)	0	0	0	0	0	0
2201	City of Coburg	6/30/2014	Contribution	5.4	0.0	(8,395)	0	(620)	0	0	0	0	0	0
2202	City of Dallas	6/30/2019	Proportion	5.3	4.3	(425,195)	(344,970)	(80,225)	(80,225)	(80,225)	(80,225)	(80,225)	(24,070)	0
2202	City of Dallas	6/30/2019	Contribution	5.3	4.3	211,575	171,655	39,920	39,920	39,920	39,920	39,920	11,975	0
2202	City of Dallas	6/30/2018	Proportion	5.2	3.2	551,052	339,108	105,972	105,972	105,972	105,972	21,192	0	0
2202	City of Dallas	6/30/2018	Contribution	5.2	3.2	(65,803)	(40,495)	(12,654)	(12,654)	(12,654)	(12,654)	(2,533)	0	0
2202	City of Dallas	6/30/2017	Proportion	5.2	2.2	(93,200)	(39,431)	(17,923)	(17,923)	(17,923)	(3,585)	0	0	0
2202	City of Dallas	6/30/2017	Contribution	5.2	2.2	142,438	60,262	27,392	27,392	27,392	5,478	0	0	0
2202	City of Dallas	6/30/2016	Proportion	5.3	1.3	(266,892)	(65,464)	(50,357)	(50,357)	(15,107)	0	0	0	0
2202	City of Dallas	6/30/2016	Contribution	5.3	1.3	107,218	26,298	20,230	20,230	6,068	0	0	0	0
2202	City of Dallas	6/30/2015	Proportion	5.3	0.3	(317,887)	(17,992)	(59,979)	(17,992)	0	0	0	0	0
2202	City of Dallas	6/30/2015	Contribution	5.3	0.3	84,090	4,760	15,866	4,760	0	0	0	0	0
2202	City of Dallas	6/30/2014	Proportion	5.4	0.0	(52,129)	0	(3,859)	0	0	0	0	0	0
2202	City of Dallas	6/30/2014	Contribution	5.4	0.0	(86,269)	0	(6,389)	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2019	Proportion	5.3	4.3	(142,819)	(115,872)	(26,947)	(26,947)	(26,947)	(26,947)	(26,947)	(8,084)	0
2203	City of Rockaway Beach	6/30/2019	Contribution	5.3	4.3	(56,372)	(45,736)	(10,636)	(10,636)	(10,636)	(10,636)	(10,636)	(3,192)	0
2203	City of Rockaway Beach	6/30/2018	Proportion	5.2	3.2	13,957	8,589	2,684	2,684	2,684	2,684	537	0	0
2203	City of Rockaway Beach	6/30/2018	Contribution	5.2	3.2	(48,144)	(29,628)	(9,258)	(9,258)	(9,258)	(9,258)	(1,854)	0	0
2203	City of Rockaway Beach	6/30/2017	Proportion	5.2	2.2	130,025	55,010	25,005	25,005	25,005	5,000	0	0	0
2203	City of Rockaway Beach	6/30/2017	Contribution	5.2	2.2	(13,775)	(5,828)	(2,649)	(2,649)	(2,649)	(530)	0	0	0
2203	City of Rockaway Beach	6/30/2016	Proportion	5.3	1.3	145,731	35,747	27,496	27,496	8,251	0	0	0	0
2203	City of Rockaway Beach	6/30/2016	Contribution	5.3	1.3	4,751	1,167	896	896	271	0	0	0	0
2203	City of Rockaway Beach	6/30/2015	Proportion	5.3	0.3	(78,327)	(4,432)	(14,779)	(4,432)	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2015	Contribution	5.3	0.3	10,091	571	1,904	571	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2014	Proportion	5.4	0.0	38,536	0	2,856	0	0	0	0	0	0
2203	City of Rockaway Beach	6/30/2014	Contribution	5.4	0.0	(26,034)	0	(1,929)	0	0	0	0	0	0
2204	City of Burns	6/30/2019	Proportion	5.3	4.3	(46,343)	(37,599)	(8,744)	(8,744)	(8,744)	(8,744)	(8,744)	(2,623)	0
2204	City of Burns	6/30/2019	Contribution	5.3	4.3	(57,918)	(46,990)	(10,928)	(10,928)	(10,928)	(10,928)	(10,928)	(3,278)	0
2204	City of Burns	6/30/2018	Proportion	5.2	3.2	29,408	18,098	5,655	5,655	5,655	5,655	1,133	0	0
2204	City of Burns	6/30/2018	Contribution	5.2	3.2	(43,437)	(26,731)	(8,353)	(8,353)	(8,353)	(8,353)	(1,672)	0	0
2204	City of Burns	6/30/2017	Proportion	5.2	2.2	138,557	58,619	26,646	26,646	26,646	5,327	0	0	0
2204	City of Burns	6/30/2017	Contribution	5.2	2.2	(21,995)	(9,305)	(4,230)	(4,230)	(4,230)	(845)	0	0	0
2204	City of Burns	6/30/2016	Proportion	5.3	1.3	(3,093)	(757)	(584)	(584)	(173)	0	0	0	0
2204	City of Burns	6/30/2016	Contribution	5.3	1.3	1,362	334	257	257	77	0	0	0	0
2204	City of Burns	6/30/2015	Proportion	5.3	0.3	(38,139)	(2,159)	(7,196)	(2,159)	0	0	0	0	0
2204	City of Burns	6/30/2015	Contribution	5.3	0.3	(1,415)	(80)	(267)	(80)	0	0	0	0	0
2204	City of Burns	6/30/2014	Proportion	5.4	0.0	11,935	0	885	0	0	0	0	0	0
2204	City of Burns	6/30/2014	Contribution	5.4	0.0	(33,462)	0	(2,477)	0	0	0	0	0	0
2205	City of Elgin	6/30/2019	Proportion	5.3	4.3	226,472	183,741	42,731	42,731	42,731	42,731	42,731	12,817	0
2205	City of Elgin	6/30/2019	Contribution	5.3	4.3	(34,621)	(28,089)	(6,532)	(6,532)	(6,532)	(6,532)	(6,532)	(1,961)	0
2205	City of Elgin	6/30/2018	Proportion	5.2	3.2	(79,093)	(48,673)	(15,210)	(15,210)	(15,210)	(15,210)	(3,043)	0	0
2205	City of Elgin	6/30/2018	Contribution	5.2	3.2	(2,215)	(1,363)	(426)	(426)	(426)	(85)	0	0	0
2205	City of Elgin	6/30/2017	Proportion	5.2	2.2	99,580	42,130	19,150	19,150	19,150	3,830	0	0	0
2205	City of Elgin	6/30/2017	Contribution	5.2	2.2	11,718	4,959	2,253	2,253	2,253	453	0	0	0
2205	City of Elgin	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2205	City of Elgin	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2206	City of Weston	6/30/2019	Proportion	5.3	4.3	(25,098)	(20,363)	(4,735)	(4,735)	(4,735)	(4,735)	(4,735)	(1,423)	0
2206	City of Weston	6/30/2019	Contribution	5.3	4.3	(9,417)	(7,640)	(1,777)	(1,777)	(1,777)	(1,777)	(1,777)	(532)	0
2206	City of Weston	6/30/2018	Proportion	5.2	3.2	13,531	8,327	2,602	2,602	2,602	2,602	521	0	0
2206	City of Weston	6/30/2018	Contribution	5.2	3.2	(13,614)	(8,378)	(2,618)	(2,618)	(2,618)	(2,618)	(524)	0	0
2206	City of Weston	6/30/2017	Proportion	5.2	2.2	16,815	7,113	3,234	3,234	645	0	0	0	0
2206	City of Weston	6/30/2017	Contribution	5.2	2.2	(6,743)	(2,852)	(1,297)	(1,297)	(1,297)	(258)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period	Outflow/(Inflow) Recognized in Measurement Period +1	Outflow/(Inflow) Recognized in Measurement Period +2	Outflow/(Inflow) Recognized in Measurement Period +3	Outflow/(Inflow) Recognized in Measurement Period +4	Outflow/(Inflow) Recognized in Measurement Period +5	Outflow/(Inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
2206	City of Weston	6/30/2016	Proportion	5.3	1.3	10,208	2,504	1,926	1,926	578	0	0	0	0
2206	City of Weston	6/30/2016	Contribution	5.3	1.3	(2,093)	(513)	(395)	(395)	(118)	0	0	0	0
2206	City of Weston	6/30/2015	Proportion	5.3	0.3	(17,534)	(994)	(3,308)	(994)	0	0	0	0	0
2206	City of Weston	6/30/2015	Contribution	5.3	0.3	(1,704)	(94)	(322)	(94)	0	0	0	0	0
2206	City of Weston	6/30/2014	Proportion	5.4	0.0	(4,834)	0	(359)	0	0	0	0	0	0
2206	City of Weston	6/30/2014	Contribution	5.4	0.0	(14,231)	0	(1,056)	0	0	0	0	0	0
2207	City of Mill City	6/30/2019	Proportion	5.3	4.3	33,908	27,510	6,398	6,398	6,398	6,398	6,398	1,918	0
2207	City of Mill City	6/30/2019	Contribution	5.3	4.3	(5,101)	(4,139)	(962)	(962)	(962)	(962)	(962)	(291)	0
2207	City of Mill City	6/30/2018	Proportion	5.2	3.2	(16,468)	(10,134)	(3,167)	(3,167)	(3,167)	(3,167)	(633)	0	0
2207	City of Mill City	6/30/2018	Contribution	5.2	3.2	(3,358)	(2,066)	(646)	(646)	(646)	(646)	(128)	0	0
2207	City of Mill City	6/30/2017	Proportion	5.2	2.2	(14,822)	(6,272)	(2,850)	(2,850)	(2,850)	(572)	0	0	0
2207	City of Mill City	6/30/2017	Contribution	5.2	2.2	(2,701)	(1,144)	(519)	(519)	(106)	0	0	0	0
2207	City of Mill City	6/30/2016	Proportion	5.3	1.3	(35,685)	(8,753)	(6,733)	(6,733)	(2,020)	0	0	0	0
2207	City of Mill City	6/30/2016	Contribution	5.3	1.3	(143)	(35)	(27)	(27)	(8)	0	0	0	0
2207	City of Mill City	6/30/2015	Proportion	5.3	0.3	(19,835)	(1,125)	(3,742)	(1,125)	0	0	0	0	0
2207	City of Mill City	6/30/2015	Contribution	5.3	0.3	(3,913)	(223)	(738)	(223)	0	0	0	0	0
2207	City of Mill City	6/30/2014	Proportion	5.4	0.0	(668)	0	(48)	0	0	0	0	0	0
2207	City of Mill City	6/30/2014	Contribution	5.4	0.0	(10,268)	0	(763)	0	0	0	0	0	0
2208	City of Fairview	6/30/2019	Proportion	5.3	4.3	(1,562,992)	(1,268,088)	(294,904)	(294,904)	(294,904)	(294,904)	(294,904)	(88,472)	0
2208	City of Fairview	6/30/2019	Contribution	5.3	4.3	(30,108)	(24,427)	(5,681)	(5,681)	(5,681)	(5,681)	(5,681)	(1,703)	0
2208	City of Fairview	6/30/2018	Proportion	5.2	3.2	(703,496)	(432,920)	(135,288)	(135,288)	(135,288)	(135,288)	(27,056)	0	0
2208	City of Fairview	6/30/2018	Contribution	5.2	3.2	(178,814)	(110,040)	(34,387)	(34,387)	(34,387)	(34,387)	(6,879)	0	0
2208	City of Fairview	6/30/2017	Proportion	5.2	2.2	(121,210)	(51,280)	(23,310)	(23,310)	(23,310)	(4,660)	0	0	0
2208	City of Fairview	6/30/2017	Contribution	5.2	2.2	(186,827)	(79,043)	(35,928)	(35,928)	(35,928)	(7,187)	0	0	0
2208	City of Fairview	6/30/2016	Proportion	5.3	1.3	(171,389)	(42,037)	(32,338)	(32,338)	(9,699)	0	0	0	0
2208	City of Fairview	6/30/2016	Contribution	5.3	1.3	(6,474)	(1,586)	(1,222)	(1,222)	(364)	0	0	0	0
2208	City of Fairview	6/30/2015	Proportion	5.3	0.3	98,957	5,602	18,671	5,602	0	0	0	0	0
2208	City of Fairview	6/30/2015	Contribution	5.3	0.3	8,914	504	1,682	504	0	0	0	0	0
2208	City of Fairview	6/30/2014	Proportion	5.4	0.0	(15,465)	0	(1,145)	0	0	0	0	0	0
2208	City of Fairview	6/30/2014	Contribution	5.4	0.0	(80,308)	0	(5,948)	0	0	0	0	0	0
2209	City of Monroe	6/30/2019	Proportion	5.3	4.3	(25,999)	(21,094)	(4,905)	(4,905)	(4,905)	(4,905)	(4,905)	(1,474)	0
2209	City of Monroe	6/30/2019	Contribution	5.3	4.3	(8,438)	(6,846)	(1,592)	(1,592)	(1,592)	(1,592)	(1,592)	(478)	0
2209	City of Monroe	6/30/2018	Proportion	5.2	3.2	52,679	32,417	10,131	10,131	10,131	10,131	2,024	0	0
2209	City of Monroe	6/30/2018	Contribution	5.2	3.2	(16,559)	(10,191)	(3,184)	(3,184)	(3,184)	(639)	0	0	0
2209	City of Monroe	6/30/2017	Proportion	5.2	2.2	1,315	556	253	253	50	0	0	0	0
2209	City of Monroe	6/30/2017	Contribution	5.2	2.2	8,043	3,402	1,547	1,547	308	0	0	0	0
2209	City of Monroe	6/30/2016	Proportion	5.3	1.3	41,969	10,293	7,919	7,919	2,374	0	0	0	0
2209	City of Monroe	6/30/2016	Contribution	5.3	1.3	(5,139)	(1,259)	(970)	(970)	(289)	0	0	0	0
2209	City of Monroe	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2209	City of Monroe	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2210	City of Helix	6/30/2019	Proportion	5.3	4.3	9,325	7,566	1,759	1,759	1,759	1,759	1,759	530	0
2210	City of Helix	6/30/2019	Contribution	5.3	4.3	(2,762)	(2,241)	(521)	(521)	(521)	(521)	(521)	(157)	0
2210	City of Helix	6/30/2018	Proportion	5.2	3.2	22,348	13,752	4,298	4,298	4,298	4,298	858	0	0
2210	City of Helix	6/30/2018	Contribution	5.2	3.2	(862)	(530)	(166)	(166)	(166)	(166)	(32)	0	0
2210	City of Helix	6/30/2017	Proportion	5.2	2.2	(18,229)	(7,711)	(3,506)	(3,506)	(3,506)	(699)	0	0	0
2210	City of Helix	6/30/2017	Contribution	5.2	2.2	3,002	1,271	577	577	577	117	0	0	0
2210	City of Helix	6/30/2016	Proportion	5.3	1.3	(836)	(204)	(158)	(158)	(46)	0	0	0	0
2210	City of Helix	6/30/2016	Contribution	5.3	1.3	(776)	(192)	(146)	(146)	(46)	0	0	0	0
2210	City of Helix	6/30/2015	Proportion	5.3	0.3	(334)	(19)	(63)	(19)	0	0	0	0	0
2210	City of Helix	6/30/2015	Contribution	5.3	0.3	1,516	86	286	86	0	0	0	0	0
2210	City of Helix	6/30/2014	Proportion	5.4	0.0	(413)	0	(33)	0	0	0	0	0	0
2210	City of Helix	6/30/2014	Contribution	5.4	0.0	245	0	20	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2018	Contribution	5.2	3.2	18,508	11,390	3,559	3,559	3,559	3,559	713	0	0
2211	City of Jefferson	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2015	Contribution	5.3	0.3	1,199	69	226	69	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2211	City of Jefferson	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
2212	Town of Lakeview	6/30/2019	Proportion	5.3	4.3	(62,646)	(50,826)	(11,820)	(11,820)	(11,820)	(11,820)	(11,820)	(11,820)	(3,546)	0
2212	Town of Lakeview	6/30/2019	Contribution	5.3	4.3	(105,990)	(85,992)	(19,998)	(19,998)	(19,998)	(19,998)	(19,998)	(19,998)	(6,000)	0
2212	Town of Lakeview	6/30/2018	Proportion	5.2	3.2	(151,751)	(93,385)	(29,183)	(29,183)	(29,183)	(29,183)	(29,183)	(29,183)	0	0
2212	Town of Lakeview	6/30/2018	Contribution	5.2	3.2	(67,477)	(41,525)	(12,976)	(12,976)	(12,976)	(12,976)	(12,976)	(12,976)	(2,597)	0
2212	Town of Lakeview	6/30/2017	Proportion	5.2	2.2	38,215	16,168	7,349	7,349	7,349	7,349	1,470	0	0	0
2212	Town of Lakeview	6/30/2017	Contribution	5.2	2.2	(44,131)	(18,670)	(8,487)	(8,487)	(8,487)	(8,487)	(1,696)	0	0	0
2212	Town of Lakeview	6/30/2016	Proportion	5.3	1.3	(69,767)	(17,111)	(13,164)	(13,164)	(3,947)	0	0	0	0	0
2212	Town of Lakeview	6/30/2016	Contribution	5.3	1.3	(42,358)	(10,390)	(7,992)	(7,992)	(2,398)	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Proportion	5.3	0.3	67,676	3,831	12,769	3,831	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2015	Contribution	5.3	0.3	(42,019)	(2,379)	(7,928)	(2,379)	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Proportion	5.4	0.0	10,136	0	751	0	0	0	0	0	0	0
2212	Town of Lakeview	6/30/2014	Contribution	5.4	0.0	(64,027)	0	(4,742)	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2019	Proportion	5.3	4.3	76,452	62,027	14,425	14,425	14,425	14,425	14,425	14,425	4,327	0
2213	City of Stanfield	6/30/2019	Contribution	5.3	4.3	(5,846)	(4,743)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(331)	0
2213	City of Stanfield	6/30/2018	Proportion	5.2	3.2	3,265	2,009	628	628	628	628	125	0	0	0
2213	City of Stanfield	6/30/2018	Contribution	5.2	3.2	18,051	11,109	3,471	3,471	3,471	3,471	696	0	0	0
2213	City of Stanfield	6/30/2017	Proportion	5.2	2.2	10,817	4,577	2,080	2,080	2,080	417	0	0	0	0
2213	City of Stanfield	6/30/2017	Contribution	5.2	2.2	17,209	7,282	3,309	3,309	664	0	0	0	0	0
2213	City of Stanfield	6/30/2016	Proportion	5.3	1.3	2,991	735	564	564	171	0	0	0	0	0
2213	City of Stanfield	6/30/2016	Contribution	5.3	1.3	(366)	(90)	(69)	(69)	(21)	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2015	Contribution	5.3	0.3	1,409	79	266	79	0	0	0	0	0	0
2213	City of Stanfield	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
2213	City of Stanfield	6/30/2014	Contribution	5.4	0.0	4,783	0	353	0	0	0	0	0	0	0
2214	City of Yamhill	6/30/2019	Proportion	5.3	4.3	(40,842)	(33,136)	(7,706)	(7,706)	(7,706)	(7,706)	(7,706)	(7,706)	(2,312)	0
2214	City of Yamhill	6/30/2019	Contribution	5.3	4.3	(21,639)	(17,556)	(4,083)	(4,083)	(4,083)	(4,083)	(4,083)	(4,083)	(1,224)	0
2214	City of Yamhill	6/30/2018	Proportion	5.2	3.2	22,638	13,932	4,353	4,353	4,353	4,353	873	0	0	0
2214	City of Yamhill	6/30/2018	Contribution	5.2	3.2	(12,521)	(7,705)	(2,408)	(2,408)	(2,408)	(2,408)	(481)	0	0	0
2214	City of Yamhill	6/30/2017	Proportion	5.2	2.2	14,657	6,200	2,819	2,819	2,819	562	0	0	0	0
2214	City of Yamhill	6/30/2017	Contribution	5.2	2.2	1,699	718	327	327	327	64	0	0	0	0
2214	City of Yamhill	6/30/2016	Proportion	5.3	1.3	39,554	9,702	7,463	7,463	2,239	0	0	0	0	0
2214	City of Yamhill	6/30/2016	Contribution	5.3	1.3	(3,237)	(793)	(611)	(611)	(182)	0	0	0	0	0
2214	City of Yamhill	6/30/2015	Proportion	5.3	0.3	35,394	2,004	6,678	2,004	0	0	0	0	0	0
2214	City of Yamhill	6/30/2015	Contribution	5.3	0.3	(386)	(21)	(73)	(21)	0	0	0	0	0	0
2214	City of Yamhill	6/30/2014	Proportion	5.4	0.0	(22,611)	0	(1,676)	0	0	0	0	0	0	0
2214	City of Yamhill	6/30/2014	Contribution	5.4	0.0	(884)	0	(64)	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2019	Contribution	5.3	4.3	1,100	892	208	208	208	208	208	208	60	0
2215	City of Powers	6/30/2018	Proportion	5.2	3.2	(9,784)	(6,008)	(1,878)	(1,878)	(1,878)	(1,878)	(1,878)	(374)	0	0
2215	City of Powers	6/30/2018	Contribution	5.2	3.2	14	8	3	3	3	3	0	0	0	0
2215	City of Powers	6/30/2017	Proportion	5.2	2.2	8,479	3,586	1,631	1,631	1,631	324	0	0	0	0
2215	City of Powers	6/30/2017	Contribution	5.2	2.2	(869)	(368)	(167)	(167)	(167)	(34)	0	0	0	0
2215	City of Powers	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
2215	City of Powers	6/30/2014	Contribution	5.4	0.0	2,100	0	155	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2019	Proportion	5.3	4.3	(1,250,467)	(1,014,530)	(235,937)	(235,937)	(235,937)	(235,937)	(235,937)	(235,937)	(70,782)	0
2216	City of Brookings	6/30/2019	Contribution	5.3	4.3	(5,485)	(4,450)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(1,035)	(310)	0
2216	City of Brookings	6/30/2018	Proportion	5.2	3.2	(43,172)	(26,568)	(8,302)	(8,302)	(8,302)	(8,302)	(1,662)	0	0	0
2216	City of Brookings	6/30/2018	Contribution	5.2	3.2	(147,507)	(90,773)	(28,367)	(28,367)	(28,367)	(28,367)	(5,672)	0	0	0
2216	City of Brookings	6/30/2017	Proportion	5.2	2.2	(508,439)	(215,108)	(97,777)	(97,777)	(97,777)	(19,554)	0	0	0	0
2216	City of Brookings	6/30/2017	Contribution	5.2	2.2	(1,209)	(513)	(232)	(232)	(232)	(49)	0	0	0	0
2216	City of Brookings	6/30/2016	Proportion	5.3	1.3	(127,925)	(31,377)	(24,137)	(24,137)	(7,240)	0	0	0	0	0
2216	City of Brookings	6/30/2016	Contribution	5.3	1.3	1,921	473	362	362	111	0	0	0	0	0
2216	City of Brookings	6/30/2015	Proportion	5.3	0.3	(44,550)	(2,520)	(8,406)	(2,520)	0	0	0	0	0	0
2216	City of Brookings	6/30/2015	Contribution	5.3	0.3	6,733	383	1,270	383	0	0	0	0	0	0
2216	City of Brookings	6/30/2014	Proportion	5.4	0.0	15,014	0	1,114	0	0	0	0	0	0	0
2216	City of Brookings	6/30/2014	Contribution	5.4	0.0	(74,296)	0	(5,501)	0	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2019	Proportion	5.3	4.3	405,728	329,176	76,552	76,552	76,552	76,552	76,552	22,968	0	0
2217	City of Sutherlin	6/30/2019	Contribution	5.3	4.3	(186,864)	(151,607)	(35,257)	(35,257)	(35,257)	(35,257)	(35,257)	(10,579)	0	0
2217	City of Sutherlin	6/30/2018	Proportion	5.2	3.2	211,867	130,379	40,744	40,744	40,744	8,147	0	0	0	0
2217	City of Sutherlin	6/30/2018	Contribution	5.2	3.2	(161,086)	(99,130)	(30,978)	(30,978)	(30,978)	(30,978)	(6,196)	0	0	0
2217	City of Sutherlin	6/30/2017	Proportion	5.2	2.2	367,919	155,657	70,754	70,754	70,754	14,149	0	0	0	0
2217	City of Sutherlin	6/30/2017	Contribution	5.2	2.2	(76,648)	(32,428)	(14,740)	(14,740)	(14,740)	(2,948)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2217	City of Sutherlin	6/30/2016	Proportion	5.3	1.3	(127,863)	(31,363)	(24,125)	(24,125)	(7,238)	0	0	0	0
2217	City of Sutherlin	6/30/2016	Contribution	5.3	1.3	(24,113)	(5,913)	(4,550)	(4,550)	(1,363)	0	0	0	0
2217	City of Sutherlin	6/30/2015	Proportion	5.3	0.3	(80,589)	(4,564)	(15,205)	(4,564)	0	0	0	0	0
2217	City of Sutherlin	6/30/2015	Contribution	5.3	0.3	(43,441)	(2,461)	(8,196)	(2,461)	0	0	0	0	0
2217	City of Sutherlin	6/30/2014	Proportion	5.4	0.0	78,536	0	5,816	0	0	0	0	0	0
2217	City of Sutherlin	6/30/2014	Contribution	5.4	0.0	(86,254)	0	(6,389)	0	0	0	0	0	0
2218	City of Prairie City	6/30/2019	Proportion	5.3	4.3	(67,152)	(54,482)	(12,670)	(12,670)	(12,670)	(12,670)	(12,670)	(3,802)	0
2218	City of Prairie City	6/30/2019	Contribution	5.3	4.3	(43,185)	(35,037)	(8,148)	(8,148)	(8,148)	(8,148)	(8,148)	(2,445)	0
2218	City of Prairie City	6/30/2018	Proportion	5.2	3.2	212,471	130,751	40,860	40,860	40,860	40,860	40,860	8,171	0
2218	City of Prairie City	6/30/2018	Contribution	5.2	3.2	(42,629)	(26,233)	(8,198)	(8,198)	(8,198)	(8,198)	(8,198)	(1,639)	0
2218	City of Prairie City	6/30/2017	Proportion	5.2	2.2	(6,631)	(2,806)	(1,275)	(1,275)	(1,275)	(256)	0	0	0
2218	City of Prairie City	6/30/2017	Contribution	5.2	2.2	(2,449)	(1,036)	(471)	(471)	(471)	(94)	0	0	0
2218	City of Prairie City	6/30/2016	Proportion	5.3	1.3	(1,051)	(259)	(198)	(198)	(61)	0	0	0	0
2218	City of Prairie City	6/30/2016	Contribution	5.3	1.3	(3,763)	(923)	(710)	(710)	(213)	0	0	0	0
2218	City of Prairie City	6/30/2015	Proportion	5.3	0.3	33,079	1,874	6,241	1,874	0	0	0	0	0
2218	City of Prairie City	6/30/2015	Contribution	5.3	0.3	(4,339)	(244)	(819)	(244)	0	0	0	0	0
2218	City of Prairie City	6/30/2014	Proportion	5.4	0.0	13,114	0	969	0	0	0	0	0	0
2218	City of Prairie City	6/30/2014	Contribution	5.4	0.0	(4,288)	0	(318)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2019	Proportion	5.3	4.3	79,197	64,254	14,943	14,943	14,943	14,943	14,943	4,482	0
2219	City of Sheridan	6/30/2019	Contribution	5.3	4.3	(45,690)	(37,069)	(8,621)	(8,621)	(8,621)	(8,621)	(8,621)	(2,585)	0
2219	City of Sheridan	6/30/2018	Proportion	5.2	3.2	(67,766)	(41,702)	(13,032)	(13,032)	(13,032)	(13,032)	(2,606)	0	0
2219	City of Sheridan	6/30/2018	Contribution	5.2	3.2	(37,565)	(23,117)	(7,224)	(7,224)	(7,224)	(1,445)	0	0	0
2219	City of Sheridan	6/30/2017	Proportion	5.2	2.2	143,166	60,570	27,532	27,532	27,532	5,506	0	0	0
2219	City of Sheridan	6/30/2017	Contribution	5.2	2.2	(34,125)	(14,439)	(6,562)	(6,562)	(1,315)	0	0	0	0
2219	City of Sheridan	6/30/2016	Proportion	5.3	1.3	(64,574)	(15,838)	(12,184)	(12,184)	(3,654)	0	0	0	0
2219	City of Sheridan	6/30/2016	Contribution	5.3	1.3	5,315	1,303	1,003	1,003	300	0	0	0	0
2219	City of Sheridan	6/30/2015	Proportion	5.3	0.3	(29,697)	(1,682)	(5,603)	(1,682)	0	0	0	0	0
2219	City of Sheridan	6/30/2015	Contribution	5.3	0.3	10,830	615	2,043	615	0	0	0	0	0
2219	City of Sheridan	6/30/2014	Proportion	5.4	0.0	(22,725)	0	(1,685)	0	0	0	0	0	0
2219	City of Sheridan	6/30/2014	Contribution	5.4	0.0	(33,359)	0	(2,469)	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2019	Proportion	5.3	4.3	90,555	73,469	17,086	17,086	17,086	17,086	17,086	5,125	0
2220	City of Garibaldi	6/30/2019	Contribution	5.3	4.3	(23,379)	(18,968)	(4,411)	(4,411)	(4,411)	(4,411)	(4,411)	(1,324)	0
2220	City of Garibaldi	6/30/2018	Proportion	5.2	3.2	16,119	9,919	3,100	3,100	3,100	619	0	0	0
2220	City of Garibaldi	6/30/2018	Contribution	5.2	3.2	3,289	2,025	632	632	129	0	0	0	0
2220	City of Garibaldi	6/30/2017	Proportion	5.2	2.2	(61,160)	(25,874)	(11,762)	(11,762)	(11,762)	(2,350)	0	0	0
2220	City of Garibaldi	6/30/2017	Contribution	5.2	2.2	17,135	7,250	3,295	3,295	660	0	0	0	0
2220	City of Garibaldi	6/30/2016	Proportion	5.3	1.3	4,454	1,094	840	840	254	0	0	0	0
2220	City of Garibaldi	6/30/2016	Contribution	5.3	1.3	11,512	2,824	2,172	2,172	652	0	0	0	0
2220	City of Garibaldi	6/30/2015	Proportion	5.3	0.3	37,572	2,127	7,089	2,127	0	0	0	0	0
2220	City of Garibaldi	6/30/2015	Contribution	5.3	0.3	16,245	920	3,065	920	0	0	0	0	0
2220	City of Garibaldi	6/30/2014	Proportion	5.4	0.0	33,483	0	2,478	0	0	0	0	0	0
2220	City of Garibaldi	6/30/2014	Contribution	5.4	0.0	6,777	0	502	0	0	0	0	0	0
2221	City of Sisters	6/30/2019	Proportion	5.3	4.3	(126,427)	(102,573)	(23,854)	(23,854)	(23,854)	(23,854)	(23,854)	(7,157)	0
2221	City of Sisters	6/30/2019	Contribution	5.3	4.3	(34,830)	(28,258)	(6,572)	(6,572)	(6,572)	(6,572)	(6,572)	(1,970)	0
2221	City of Sisters	6/30/2018	Proportion	5.2	3.2	209,036	128,638	40,199	40,199	40,199	8,041	0	0	0
2221	City of Sisters	6/30/2018	Contribution	5.2	3.2	(59,776)	(36,786)	(11,495)	(11,495)	(11,495)	(2,301)	0	0	0
2221	City of Sisters	6/30/2017	Proportion	5.2	2.2	(118,685)	(50,213)	(22,824)	(22,824)	(4,565)	0	0	0	0
2221	City of Sisters	6/30/2017	Contribution	5.2	2.2	(4,636)	(1,960)	(892)	(892)	(176)	0	0	0	0
2221	City of Sisters	6/30/2016	Proportion	5.3	1.3	1,899	467	358	358	109	0	0	0	0
2221	City of Sisters	6/30/2016	Contribution	5.3	1.3	(23,385)	(5,737)	(4,412)	(4,412)	(1,325)	0	0	0	0
2221	City of Sisters	6/30/2015	Proportion	5.3	0.3	5,655	320	1,067	320	0	0	0	0	0
2221	City of Sisters	6/30/2015	Contribution	5.3	0.3	(21,109)	(1,194)	(3,983)	(1,194)	0	0	0	0	0
2221	City of Sisters	6/30/2014	Proportion	5.4	0.0	(7,052)	0	(522)	0	0	0	0	0	0
2221	City of Sisters	6/30/2014	Contribution	5.4	0.0	(30,065)	0	(2,225)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2019	Proportion	5.3	4.3	139,666	113,314	26,352	26,352	26,352	26,352	26,352	7,906	0
2222	City of Jacksonville	6/30/2019	Contribution	5.3	4.3	(34,307)	(27,834)	(6,473)	(6,473)	(6,473)	(6,473)	(6,473)	(1,942)	0
2222	City of Jacksonville	6/30/2018	Proportion	5.2	3.2	(134,982)	(83,066)	(25,958)	(25,958)	(25,958)	(5,192)	0	0	0
2222	City of Jacksonville	6/30/2018	Contribution	5.2	3.2	(32,067)	(19,733)	(6,167)	(6,167)	(6,167)	(1,232)	0	0	0
2222	City of Jacksonville	6/30/2017	Proportion	5.2	2.2	(42,742)	(18,082)	(8,220)	(8,220)	(1,642)	0	0	0	0
2222	City of Jacksonville	6/30/2017	Contribution	5.2	2.2	(93)	(39)	(18)	(18)	(3)	0	0	0	0
2222	City of Jacksonville	6/30/2016	Proportion	5.3	1.3	17,901	4,389	3,378	3,378	1,011	0	0	0	0
2222	City of Jacksonville	6/30/2016	Contribution	5.3	1.3	34,072	8,356	6,429	6,429	1,927	0	0	0	0
2222	City of Jacksonville	6/30/2015	Proportion	5.3	0.3	35,836	2,026	7,762	2,026	0	0	0	0	0
2222	City of Jacksonville	6/30/2015	Contribution	5.3	0.3	31,651	1,791	5,972	1,791	0	0	0	0	0
2222	City of Jacksonville	6/30/2014	Proportion	5.4	0.0	(36,385)	0	(2,695)	0	0	0	0	0	0
2222	City of Jacksonville	6/30/2014	Contribution	5.4	0.0	(4,177)	0	(307)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2223	City of Cannon Beach	6/30/2019	Proportion	5.3	4.3	(62,886)	(51,021)	(11,865)	(11,865)	(11,865)	(11,865)	(11,865)	(11,865)	(3,561)
2223	City of Cannon Beach	6/30/2019	Contribution	5.3	4.3	(41,706)	(33,837)	(7,869)	(7,869)	(7,869)	(7,869)	(7,869)	(7,869)	(2,361)
2223	City of Cannon Beach	6/30/2018	Proportion	5.2	3.2	(192,020)	(118,166)	(36,927)	(36,927)	(36,927)	(36,927)	(36,927)	(36,927)	0
2223	City of Cannon Beach	6/30/2018	Contribution	5.2	3.2	(45,916)	(28,256)	(8,830)	(8,830)	(8,830)	(8,830)	(8,830)	(8,830)	(1,766)
2223	City of Cannon Beach	6/30/2017	Proportion	5.2	2.2	287,193	121,506	55,229	55,229	55,229	55,229	11,048	0	0
2223	City of Cannon Beach	6/30/2017	Contribution	5.2	2.2	(25,714)	(10,879)	(4,945)	(4,945)	(4,945)	(4,945)	(989)	0	0
2223	City of Cannon Beach	6/30/2016	Proportion	5.3	1.3	118,722	29,122	22,400	22,400	22,400	6,722	0	0	0
2223	City of Cannon Beach	6/30/2016	Contribution	5.3	1.3	42,685	10,469	8,054	8,054	8,054	2,415	0	0	0
2223	City of Cannon Beach	6/30/2015	Proportion	5.3	0.3	(141,201)	(7,991)	(26,642)	(7,991)	0	0	0	0	0
2223	City of Cannon Beach	6/30/2015	Contribution	5.3	0.3	45,238	2,563	8,535	2,563	0	0	0	0	0
2223	City of Cannon Beach	6/30/2014	Proportion	5.4	0.0	63,357	0	4,692	0	0	0	0	0	0
2223	City of Cannon Beach	6/30/2014	Contribution	5.4	0.0	(66,917)	0	(4,957)	0	0	0	0	0	0
2224	City of Falls City	6/30/2019	Proportion	5.3	4.3	42,698	34,642	8,056	8,056	8,056	8,056	8,056	8,056	2,418
2224	City of Falls City	6/30/2019	Contribution	5.3	4.3	(10,824)	(8,782)	(2,042)	(2,042)	(2,042)	(2,042)	(2,042)	(2,042)	(614)
2224	City of Falls City	6/30/2018	Proportion	5.2	3.2	15,824	9,738	3,043	3,043	3,043	3,043	3,043	3,043	0
2224	City of Falls City	6/30/2018	Contribution	5.2	3.2	(5,173)	(3,183)	(995)	(995)	(995)	(995)	(995)	(995)	0
2224	City of Falls City	6/30/2017	Proportion	5.2	2.2	7,319	3,095	1,408	1,408	1,408	1,408	279	0	0
2224	City of Falls City	6/30/2017	Contribution	5.2	2.2	(2,027)	(857)	(390)	(390)	(390)	(390)	(77)	0	0
2224	City of Falls City	6/30/2016	Proportion	5.3	1.3	(75,807)	(18,595)	(14,303)	(14,303)	(14,303)	(4,292)	0	0	0
2224	City of Falls City	6/30/2016	Contribution	5.3	1.3	1,865	457	352	352	105	0	0	0	0
2224	City of Falls City	6/30/2015	Proportion	5.3	0.3	19,019	1,079	3,588	1,079	0	0	0	0	0
2224	City of Falls City	6/30/2015	Contribution	5.3	0.3	(8,929)	(504)	(1,685)	(504)	0	0	0	0	0
2224	City of Falls City	6/30/2014	Proportion	5.4	0.0	2,488	0	183	0	0	0	0	0	0
2224	City of Falls City	6/30/2014	Contribution	5.4	0.0	(3,086)	0	(231)	0	0	0	0	0	0
2225	City of Echo	6/30/2019	Proportion	5.3	4.3	(90,880)	(73,733)	(17,147)	(17,147)	(17,147)	(17,147)	(17,147)	(17,147)	(5,145)
2225	City of Echo	6/30/2019	Contribution	5.3	4.3	1,907	1,547	360	360	360	360	360	360	107
2225	City of Echo	6/30/2018	Proportion	5.2	3.2	22,036	13,560	4,238	4,238	4,238	4,238	4,238	4,238	846
2225	City of Echo	6/30/2018	Contribution	5.2	3.2	1,341	825	258	258	258	258	258	258	51
2225	City of Echo	6/30/2017	Proportion	5.2	2.2	(11,286)	(4,776)	(2,170)	(2,170)	(2,170)	(2,170)	(436)	0	0
2225	City of Echo	6/30/2017	Contribution	5.2	2.2	13,792	5,836	2,652	2,652	2,652	2,652	532	0	0
2225	City of Echo	6/30/2016	Proportion	5.3	1.3	(11,995)	(2,943)	(2,263)	(2,263)	(2,263)	(680)	0	0	0
2225	City of Echo	6/30/2016	Contribution	5.3	1.3	14,854	3,642	2,803	2,803	839	0	0	0	0
2225	City of Echo	6/30/2015	Proportion	5.3	0.3	(19,521)	(1,106)	(3,683)	(1,106)	0	0	0	0	0
2225	City of Echo	6/30/2015	Contribution	5.3	0.3	15,681	886	2,959	886	0	0	0	0	0
2225	City of Echo	6/30/2014	Proportion	5.4	0.0	12,297	0	912	0	0	0	0	0	0
2225	City of Echo	6/30/2014	Contribution	5.4	0.0	(5,506)	0	(406)	0	0	0	0	0	0
2226	City of Hines	6/30/2019	Proportion	5.3	4.3	(51,918)	(42,122)	(9,796)	(9,796)	(9,796)	(9,796)	(9,796)	(9,796)	(2,938)
2226	City of Hines	6/30/2019	Contribution	5.3	4.3	(39,529)	(32,071)	(7,458)	(7,458)	(7,458)	(7,458)	(7,458)	(7,458)	(2,239)
2226	City of Hines	6/30/2018	Proportion	5.2	3.2	101,782	62,622	19,570	19,570	19,570	19,570	19,570	19,570	3,912
2226	City of Hines	6/30/2018	Contribution	5.2	3.2	(29,554)	(18,188)	(5,683)	(5,683)	(5,683)	(5,683)	(1,139)	0	0
2226	City of Hines	6/30/2017	Proportion	5.2	2.2	27,671	11,708	5,321	5,321	5,321	5,321	1,066	0	0
2226	City of Hines	6/30/2017	Contribution	5.2	2.2	(498)	(210)	(96)	(96)	(96)	(96)	(18)	0	0
2226	City of Hines	6/30/2016	Proportion	5.3	1.3	(168,158)	(41,246)	(31,728)	(31,728)	(31,728)	(9,518)	0	0	0
2226	City of Hines	6/30/2016	Contribution	5.3	1.3	615	151	116	116	35	0	0	0	0
2226	City of Hines	6/30/2015	Proportion	5.3	0.3	11,140	630	2,102	630	0	0	0	0	0
2226	City of Hines	6/30/2015	Contribution	5.3	0.3	(20,367)	(1,152)	(3,843)	(1,152)	0	0	0	0	0
2226	City of Hines	6/30/2014	Proportion	5.4	0.0	16,120	0	1,195	0	0	0	0	0	0
2226	City of Hines	6/30/2014	Contribution	5.4	0.0	(16,716)	0	(1,236)	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2227	Town Of Bonanza	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2228	City of Turner	6/30/2019	Proportion	5.3	4.3	(36,939)	(29,969)	(6,970)	(6,970)	(6,970)	(6,970)	(6,970)	(6,970)	(2,089)
2228	City of Turner	6/30/2019	Contribution	5.3	4.3	(10,741)	(8,714)	(2,027)	(2,027)	(2,027)	(2,027)	(2,027)	(2,027)	(606)
2228	City of Turner	6/30/2018	Proportion	5.2	3.2	118,388	72,854	22,767	22,767	22,767	22,767	22,767	22,767	4,553
2228	City of Turner	6/30/2018	Contribution	5.2	3.2	(2,966)	(1,826)	(570)	(570)	(570)	(570)	(116)	0	0
2228	City of Turner	6/30/2017	Proportion	5.2	2.2	57,175	24,190	10,995	10,995	10,995	10,995	2,200	0	0
2228	City of Turner	6/30/2017	Contribution	5.2	2.2	15,872	6,716	3,052	3,052	3,052	612	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2228	City of Turner	6/30/2016	Proportion	5.3	1.3	(79,709)	(19,553)	(15,039)	(15,039)	(4,514)	0	0	0	0
2228	City of Turner	6/30/2016	Contribution	5.3	1.3	4,596	18,732	4,596	3,534	3,534	1,062	0	0	0
2228	City of Turner	6/30/2015	Proportion	5.3	0.3	10,986	621	2,073	621	0	0	0	0	0
2228	City of Turner	6/30/2015	Contribution	5.3	0.3	5,139	289	970	289	0	0	0	0	0
2228	City of Turner	6/30/2014	Proportion	5.4	0.0	(6,281)	0	(466)	0	0	0	0	0	0
2228	City of Turner	6/30/2014	Contribution	5.4	0.0	1,759	0	129	0	0	0	0	0	0
2229	City of John Day	6/30/2019	Proportion	5.3	4.3	(191,613)	(155,460)	(36,153)	(36,153)	(36,153)	(36,153)	(36,153)	(10,848)	0
2229	City of John Day	6/30/2019	Contribution	5.3	4.3	(47,391)	(38,449)	(8,942)	(8,942)	(8,942)	(8,942)	(8,942)	(2,681)	0
2229	City of John Day	6/30/2018	Proportion	5.2	3.2	201,576	124,046	38,765	38,765	38,765	38,765	7,751	0	0
2229	City of John Day	6/30/2018	Contribution	5.2	3.2	(59,674)	(36,722)	(11,476)	(11,476)	(11,476)	(11,476)	(2,294)	0	0
2229	City of John Day	6/30/2017	Proportion	5.2	2.2	(165,158)	(69,875)	(31,761)	(31,761)	(31,761)	(6,353)	0	0	0
2229	City of John Day	6/30/2017	Contribution	5.2	2.2	(1,889)	(800)	(363)	(363)	(363)	(74)	0	0	0
2229	City of John Day	6/30/2016	Proportion	5.3	1.3	(22,751)	(5,579)	(4,293)	(4,293)	(1,286)	0	0	0	0
2229	City of John Day	6/30/2016	Contribution	5.3	1.3	(25,997)	(6,377)	(4,905)	(4,905)	(1,472)	0	0	0	0
2229	City of John Day	6/30/2015	Proportion	5.3	0.3	(225)	(15)	(42)	(15)	0	0	0	0	0
2229	City of John Day	6/30/2015	Contribution	5.3	0.3	(19,985)	(1,130)	(3,771)	(1,130)	0	0	0	0	0
2229	City of John Day	6/30/2014	Proportion	5.4	0.0	(19,964)	0	(1,479)	0	0	0	0	0	0
2229	City of John Day	6/30/2014	Contribution	5.4	0.0	(27,582)	0	(2,042)	0	0	0	0	0	0
2231	City of Banks	6/30/2019	Proportion	5.3	4.3	78,667	63,824	14,843	14,843	14,843	14,843	14,843	4,452	0
2231	City of Banks	6/30/2019	Contribution	5.3	4.3	(23,315)	(4,399)	(4,399)	(4,399)	(4,399)	(4,399)	(1,320)	0	0
2231	City of Banks	6/30/2018	Proportion	5.2	3.2	73,623	45,307	14,158	14,158	14,158	2,833	0	0	0
2231	City of Banks	6/30/2018	Contribution	5.2	3.2	(20,730)	(12,756)	(3,987)	(3,987)	(3,987)	(795)	0	0	0
2231	City of Banks	6/30/2017	Proportion	5.2	2.2	(41,143)	(17,407)	(7,912)	(7,912)	(7,912)	(1,583)	0	0	0
2231	City of Banks	6/30/2017	Contribution	5.2	2.2	(4,351)	(1,840)	(837)	(837)	(166)	0	0	0	0
2231	City of Banks	6/30/2016	Proportion	5.3	1.3	(59,347)	(14,555)	(11,198)	(11,198)	(3,357)	0	0	0	0
2231	City of Banks	6/30/2016	Contribution	5.3	1.3	(12,820)	(3,144)	(2,419)	(2,419)	(725)	0	0	0	0
2231	City of Banks	6/30/2015	Proportion	5.3	0.3	37,053	2,098	6,991	2,098	0	0	0	0	0
2231	City of Banks	6/30/2015	Contribution	5.3	0.3	(14,657)	(832)	(2,765)	(832)	0	0	0	0	0
2231	City of Banks	6/30/2014	Proportion	5.4	0.0	22,558	0	1,673	0	0	0	0	0	0
2231	City of Banks	6/30/2014	Contribution	5.4	0.0	(14,261)	0	(1,056)	0	0	0	0	0	0
2232	City of Joseph	6/30/2019	Proportion	5.3	4.3	(36,204)	(29,373)	(6,831)	(6,831)	(6,831)	(6,831)	(6,831)	(2,049)	0
2232	City of Joseph	6/30/2019	Contribution	5.3	4.3	20,140	16,340	3,800	3,800	3,800	3,800	3,800	1,140	0
2232	City of Joseph	6/30/2018	Proportion	5.2	3.2	(22,895)	(14,089)	(4,403)	(4,403)	(4,403)	(880)	0	0	0
2232	City of Joseph	6/30/2018	Contribution	5.2	3.2	(6,030)	(3,710)	(1,160)	(1,160)	(1,160)	(230)	0	0	0
2232	City of Joseph	6/30/2017	Proportion	5.2	2.2	(41,034)	(17,361)	(7,891)	(7,891)	(7,891)	(1,579)	0	0	0
2232	City of Joseph	6/30/2017	Contribution	5.2	2.2	(4,067)	(1,721)	(782)	(782)	(157)	0	0	0	0
2232	City of Joseph	6/30/2016	Proportion	5.3	1.3	(5,551)	(1,363)	(1,047)	(1,047)	(316)	0	0	0	0
2232	City of Joseph	6/30/2016	Contribution	5.3	1.3	(9,355)	(2,295)	(1,765)	(1,765)	(530)	0	0	0	0
2232	City of Joseph	6/30/2015	Proportion	5.3	0.3	4,156	236	784	236	0	0	0	0	0
2232	City of Joseph	6/30/2015	Contribution	5.3	0.3	(3,059)	(174)	(577)	(174)	0	0	0	0	0
2232	City of Joseph	6/30/2014	Proportion	5.4	0.0	(4,230)	0	(315)	0	0	0	0	0	0
2232	City of Joseph	6/30/2014	Contribution	5.4	0.0	(8,051)	0	(596)	0	0	0	0	0	0
2233	City of Lafayette	6/30/2019	Proportion	5.3	4.3	204,557	165,961	38,596	38,596	38,596	38,596	38,596	11,577	0
2233	City of Lafayette	6/30/2019	Contribution	5.3	4.3	(40,834)	(33,129)	(7,705)	(7,705)	(7,705)	(7,705)	(2,309)	0	0
2233	City of Lafayette	6/30/2018	Proportion	5.2	3.2	(108,628)	(66,848)	(20,890)	(20,890)	(20,890)	(4,178)	0	0	0
2233	City of Lafayette	6/30/2018	Contribution	5.2	3.2	682	420	131	131	131	27	0	0	0
2233	City of Lafayette	6/30/2017	Proportion	5.2	2.2	(39,607)	(16,756)	(7,617)	(7,617)	(7,617)	(1,522)	0	0	0
2233	City of Lafayette	6/30/2017	Contribution	5.2	2.2	(5,431)	(2,299)	(1,044)	(1,044)	(1,044)	(211)	0	0	0
2233	City of Lafayette	6/30/2016	Proportion	5.3	1.3	87,541	21,473	16,517	16,517	4,956	0	0	0	0
2233	City of Lafayette	6/30/2016	Contribution	5.3	1.3	4,508	1,104	851	851	253	0	0	0	0
2233	City of Lafayette	6/30/2015	Proportion	5.3	0.3	(98,109)	(5,554)	(18,511)	(5,554)	0	0	0	0	0
2233	City of Lafayette	6/30/2015	Contribution	5.3	0.3	13,870	785	2,617	785	0	0	0	0	0
2233	City of Lafayette	6/30/2014	Proportion	5.4	0.0	14,172	0	1,052	0	0	0	0	0	0
2233	City of Lafayette	6/30/2014	Contribution	5.4	0.0	(22,464)	0	(1,664)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2019	Proportion	5.3	4.3	(97,385)	(79,010)	(18,375)	(18,375)	(18,375)	(18,375)	(18,375)	(5,510)	0
2234	City of Aumsville	6/30/2019	Contribution	5.3	4.3	(34,109)	(27,673)	(6,436)	(6,436)	(6,436)	(6,436)	(6,436)	(1,929)	0
2234	City of Aumsville	6/30/2018	Proportion	5.2	3.2	86,210	53,052	16,579	16,579	16,579	3,315	0	0	0
2234	City of Aumsville	6/30/2018	Contribution	5.2	3.2	(51,794)	(31,874)	(9,960)	(9,960)	(9,960)	(1,994)	0	0	0
2234	City of Aumsville	6/30/2017	Proportion	5.2	2.2	88,419	37,407	17,004	17,004	3,399	0	0	0	0
2234	City of Aumsville	6/30/2017	Contribution	5.2	2.2	(16,734)	(7,080)	(3,218)	(3,218)	(644)	0	0	0	0
2234	City of Aumsville	6/30/2016	Proportion	5.3	1.3	(42,439)	(10,411)	(8,007)	(8,007)	(2,404)	0	0	0	0
2234	City of Aumsville	6/30/2016	Contribution	5.3	1.3	(31,647)	(7,763)	(5,971)	(5,971)	(1,792)	0	0	0	0
2234	City of Aumsville	6/30/2015	Proportion	5.3	0.3	289,808	16,403	54,681	16,403	0	0	0	0	0
2234	City of Aumsville	6/30/2015	Contribution	5.3	0.3	(33,747)	(1,912)	(6,367)	(1,912)	0	0	0	0	0
2234	City of Aumsville	6/30/2014	Proportion	5.4	0.0	(81,390)	0	(6,030)	0	0	0	0	0	0
2234	City of Aumsville	6/30/2014	Contribution	5.4	0.0	1,694	0	124	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2235	City of Amity	6/30/2019	Proportion	5.3	4.3	(56,495)	(45,836)	(10,659)	(10,659)	(10,659)	(10,659)	(10,659)	(3,200)	0
2235	City of Amity	6/30/2019	Contribution	5.3	4.3	(18,902)	(15,336)	(3,566)	(3,566)	(3,566)	(3,566)	(3,566)	(1,072)	0
2235	City of Amity	6/30/2018	Proportion	5.2	3.2	(43,081)	(26,511)	(8,285)	(8,285)	(8,285)	(8,285)	(1,656)	0	0
2235	City of Amity	6/30/2018	Contribution	5.2	3.2	(22,950)	(14,124)	(4,413)	(4,413)	(4,413)	(4,413)	(885)	0	0
2235	City of Amity	6/30/2017	Proportion	5.2	2.2	46,591	19,711	8,960	8,960	8,960	1,791	0	0	0
2235	City of Amity	6/30/2017	Contribution	5.2	2.2	(19,361)	(8,192)	(3,723)	(3,723)	(3,723)	(746)	0	0	0
2235	City of Amity	6/30/2016	Proportion	5.3	1.3	(163,044)	(39,992)	(30,763)	(30,763)	(9,229)	0	0	0	0
2235	City of Amity	6/30/2016	Contribution	5.3	1.3	1,954	478	369	369	109	0	0	0	0
2235	City of Amity	6/30/2015	Proportion	5.3	0.3	(52,095)	(2,950)	(9,829)	(2,950)	0	0	0	0	0
2235	City of Amity	6/30/2015	Contribution	5.3	0.3	(12,232)	(692)	(2,308)	0	0	0	0	0	0
2235	City of Amity	6/30/2014	Proportion	5.4	0.0	5,685	0	420	0	0	0	0	0	0
2235	City of Amity	6/30/2014	Contribution	5.4	0.0	(11,965)	0	(885)	0	0	0	0	0	0
2236	City of Creswell	6/30/2019	Proportion	5.3	4.3	(120,479)	(97,747)	(22,732)	(22,732)	(22,732)	(22,732)	(22,732)	(6,819)	0
2236	City of Creswell	6/30/2019	Contribution	5.3	4.3	(37,039)	(30,051)	(6,988)	(6,988)	(6,988)	(6,988)	(6,988)	(2,099)	0
2236	City of Creswell	6/30/2018	Proportion	5.2	3.2	189,874	116,846	36,514	36,514	36,514	36,514	7,304	0	0
2236	City of Creswell	6/30/2018	Contribution	5.2	3.2	(31,437)	(19,345)	(6,046)	(6,046)	(6,046)	(6,046)	(1,207)	0	0
2236	City of Creswell	6/30/2017	Proportion	5.2	2.2	99,998	42,053	19,115	19,115	19,115	3,823	0	0	0
2236	City of Creswell	6/30/2017	Contribution	5.2	2.2	12,603	5,331	2,424	2,424	2,424	483	0	0	0
2236	City of Creswell	6/30/2016	Proportion	5.3	1.3	(4,770)	(1,170)	(900)	(900)	(270)	0	0	0	0
2236	City of Creswell	6/30/2016	Contribution	5.3	1.3	10,495	2,575	1,980	1,980	595	0	0	0	0
2236	City of Creswell	6/30/2015	Proportion	5.3	0.3	96,533	5,463	18,214	5,463	0	0	0	0	0
2236	City of Creswell	6/30/2015	Contribution	5.3	0.3	6,253	353	1,180	353	0	0	0	0	0
2236	City of Creswell	6/30/2014	Proportion	5.4	0.0	(46,159)	0	(3,419)	0	0	0	0	0	0
2236	City of Creswell	6/30/2014	Contribution	5.4	0.0	10,966	0	811	0	0	0	0	0	0
2237	City of Troutdale	6/30/2019	Proportion	5.3	4.3	(206,030)	(167,156)	(38,874)	(38,874)	(38,874)	(38,874)	(38,874)	(11,660)	0
2237	City of Troutdale	6/30/2019	Contribution	5.3	4.3	(115,290)	(93,537)	(21,753)	(21,753)	(21,753)	(21,753)	(21,753)	(6,525)	0
2237	City of Troutdale	6/30/2018	Proportion	5.2	3.2	361,284	222,328	69,478	69,478	69,478	69,478	13,894	0	0
2237	City of Troutdale	6/30/2018	Contribution	5.2	3.2	(186,703)	(114,895)	(35,904)	(35,904)	(35,904)	(35,904)	(7,183)	0	0
2237	City of Troutdale	6/30/2017	Proportion	5.2	2.2	(54,930)	(23,241)	(10,563)	(10,563)	(10,563)	(2,115)	0	0	0
2237	City of Troutdale	6/30/2017	Contribution	5.2	2.2	(51,008)	(21,581)	(9,809)	(9,809)	(9,809)	(1,963)	0	0	0
2237	City of Troutdale	6/30/2016	Proportion	5.3	1.3	(2,756,324)	(676,080)	(520,061)	(520,061)	(156,019)	0	0	0	0
2237	City of Troutdale	6/30/2016	Contribution	5.3	1.3	79,673	19,541	15,033	15,033	4,508	0	0	0	0
2237	City of Troutdale	6/30/2015	Proportion	5.3	0.3	(342,452)	(19,382)	(64,614)	(19,382)	0	0	0	0	0
2237	City of Troutdale	6/30/2015	Contribution	5.3	0.3	(213,402)	(12,077)	(40,265)	(12,077)	0	0	0	0	0
2237	City of Troutdale	6/30/2014	Proportion	5.4	0.0	91,573	0	6,783	0	0	0	0	0	0
2237	City of Troutdale	6/30/2014	Contribution	5.4	0.0	(208,562)	0	(15,447)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2019	Proportion	5.3	4.3	579,160	469,885	109,275	109,275	109,275	109,275	109,275	32,785	0
2238	City of Warrenton	6/30/2019	Contribution	5.3	4.3	(120,845)	(98,044)	(22,801)	(22,801)	(22,801)	(22,801)	(22,801)	(6,840)	0
2238	City of Warrenton	6/30/2018	Proportion	5.2	3.2	(179,014)	(110,162)	(34,426)	(34,426)	(34,426)	(34,426)	(6,884)	0	0
2238	City of Warrenton	6/30/2018	Contribution	5.2	3.2	38,640	23,778	7,431	7,431	7,431	7,431	1,485	0	0
2238	City of Warrenton	6/30/2017	Proportion	5.2	2.2	(197,398)	(83,515)	(37,961)	(37,961)	(37,961)	(7,593)	0	0	0
2238	City of Warrenton	6/30/2017	Contribution	5.2	2.2	17,845	8,112	8,112	8,112	1,621	0	0	0	0
2238	City of Warrenton	6/30/2016	Proportion	5.3	1.3	(104,108)	(25,536)	(19,643)	(19,643)	(5,893)	0	0	0	0
2238	City of Warrenton	6/30/2016	Contribution	5.3	1.3	55,901	13,713	10,547	10,547	3,166	0	0	0	0
2238	City of Warrenton	6/30/2015	Proportion	5.3	0.3	(117,708)	(6,663)	(22,209)	0	0	0	0	0	0
2238	City of Warrenton	6/30/2015	Contribution	5.3	0.3	48,214	2,729	9,097	2,729	0	0	0	0	0
2238	City of Warrenton	6/30/2014	Proportion	5.4	0.0	99,980	0	7,405	0	0	0	0	0	0
2238	City of Warrenton	6/30/2014	Contribution	5.4	0.0	(85,569)	0	(6,339)	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2019	Proportion	5.3	4.3	(1,835,605)	(1,489,264)	(346,341)	(346,341)	(346,341)	(346,341)	(346,341)	(103,900)	0
2240	City of Wilsonville	6/30/2019	Contribution	5.3	4.3	4,304,219	3,492,102	812,117	812,117	812,117	812,117	812,117	243,634	0
2240	City of Wilsonville	6/30/2018	Proportion	5.2	3.2	967,370	595,304	186,033	186,033	186,033	186,033	37,205	0	0
2240	City of Wilsonville	6/30/2018	Contribution	5.2	3.2	(112,618)	(69,304)	(21,657)	(21,657)	(21,657)	(21,657)	(4,333)	0	0
2240	City of Wilsonville	6/30/2017	Proportion	5.2	2.2	(1,112,962)	(470,869)	(214,031)	(214,031)	(214,031)	(42,807)	0	0	0
2240	City of Wilsonville	6/30/2017	Contribution	5.2	2.2	200,679	84,903	38,592	38,592	38,592	7,719	0	0	0
2240	City of Wilsonville	6/30/2016	Proportion	5.3	1.3	(671,599)	(164,731)	(126,717)	(126,717)	(38,014)	0	0	0	0
2240	City of Wilsonville	6/30/2016	Contribution	5.3	1.3	103,289	25,337	19,488	19,488	5,849	0	0	0	0
2240	City of Wilsonville	6/30/2015	Proportion	5.3	0.3	(957,994)	(54,224)	(180,754)	(54,224)	0	0	0	0	0
2240	City of Wilsonville	6/30/2015	Contribution	5.3	0.3	133,047	7,532	25,103	7,532	0	0	0	0	0
2240	City of Wilsonville	6/30/2014	Proportion	5.4	0.0	254,123	0	18,823	0	0	0	0	0	0
2240	City of Wilsonville	6/30/2014	Contribution	5.4	0.0	(431,853)	0	(31,988)	0	0	0	0	0	0
2241	City of Bay City	6/30/2019	Proportion	5.3	4.3	128,431	104,199	24,232	24,232	24,232	24,232	24,232	7,271	0
2241	City of Bay City	6/30/2019	Contribution	5.3	4.3	(31,412)	(25,485)	(5,927)	(5,927)	(5,927)	(5,927)	(5,927)	(1,777)	0
2241	City of Bay City	6/30/2018	Proportion	5.2	3.2	(1,830)	(1,126)	(352)	(352)	(352)	(70)	0	0	0
2241	City of Bay City	6/30/2018	Contribution	5.2	3.2	(14,199)	(8,737)	(2,731)	(2,731)	(2,731)	(544)	0	0	0
2241	City of Bay City	6/30/2017	Proportion	5.2	2.2	44,653	18,892	8,587	8,587	8,587	1,718	0	0	0
2241	City of Bay City	6/30/2017	Contribution	5.2	2.2	(10,789)	(4,564)	(2,075)	(2,075)	(2,075)	(414)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	6/30/2016	Proportion	5.3	1.3	6,433	1,577	1,214	1,214	363	0	0	0	
2241	City of Bay City	6/30/2016	Contribution	5.3	1.3	(6,605)	(1,621)	(1,246)	(1,246)	(375)	0	0	0	
2241	City of Bay City	6/30/2015	Proportion	5.3	0.3	9,777	552	1,845	552	0	0	0	0	
2241	City of Bay City	6/30/2015	Contribution	5.3	0.3	(6,494)	(369)	(1,225)	(369)	0	0	0	0	
2241	City of Bay City	6/30/2014	Proportion	5.4	0.0	(6,819)	0	(604)	0	0	0	0	0	
2241	City of Bay City	6/30/2014	Contribution	5.4	0.0	(9,351)	0	(691)	0	0	0	0	0	
2242	City of Gaston	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2019	Contribution	5.3	4.3	37,929	30,773	7,156	7,156	7,156	7,156	7,156	2,149	
2242	City of Gaston	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
2242	City of Gaston	6/30/2014	Contribution	5.4	0.0	215	0	15	0	0	0	0	0	
2243	City Of Brownsville	6/30/2019	Proportion	5.3	4.3	(75,800)	(61,498)	(14,302)	(14,302)	(14,302)	(14,302)	(14,302)	(4,290)	
2243	City Of Brownsville	6/30/2019	Contribution	5.3	4.3	(52,467)	(42,568)	(9,899)	(9,899)	(9,899)	(9,899)	(9,899)	(2,972)	
2243	City Of Brownsville	6/30/2018	Proportion	5.2	3.2	73,904	45,480	14,212	14,212	14,212	14,212	2,844	0	
2243	City Of Brownsville	6/30/2018	Contribution	5.2	3.2	(48,258)	(29,698)	(9,280)	(9,280)	(9,280)	(9,280)	(1,858)	0	
2243	City Of Brownsville	6/30/2017	Proportion	5.2	2.2	(23,566)	(9,970)	(4,532)	(4,532)	(4,532)	(906)	0	0	
2243	City Of Brownsville	6/30/2017	Contribution	5.2	2.2	(30,280)	(12,811)	(5,823)	(5,823)	(5,823)	(1,165)	0	0	
2243	City Of Brownsville	6/30/2016	Proportion	5.3	1.3	(295,290)	(72,430)	(55,715)	(55,715)	(16,715)	0	0	0	
2243	City Of Brownsville	6/30/2016	Contribution	5.3	1.3	(24,620)	(6,040)	(4,645)	(4,645)	0	0	0	0	
2243	City Of Brownsville	6/30/2015	Proportion	5.3	0.3	(109,797)	(6,217)	(20,716)	(6,217)	0	0	0	0	
2243	City Of Brownsville	6/30/2015	Contribution	5.3	0.3	(58,110)	(3,290)	(10,964)	(3,290)	0	0	0	0	
2243	City Of Brownsville	6/30/2014	Proportion	5.4	0.0	1,752	0	132	0	0	0	0	0	
2243	City Of Brownsville	6/30/2014	Contribution	5.4	0.0	(85,373)	0	(6,323)	0	0	0	0	0	
2244	City of Lakeside	6/30/2019	Proportion	5.3	4.3	(45,892)	(37,233)	(8,659)	(8,659)	(8,659)	(8,659)	(8,659)	(2,597)	
2244	City of Lakeside	6/30/2019	Contribution	5.3	4.3	(15,933)	(12,927)	(3,006)	(3,006)	(3,006)	(3,006)	(3,006)	(903)	
2244	City of Lakeside	6/30/2018	Proportion	5.2	3.2	(64,673)	(39,799)	(12,437)	(12,437)	(12,437)	(12,437)	(2,488)	0	
2244	City of Lakeside	6/30/2018	Contribution	5.2	3.2	(8,083)	(4,975)	(1,554)	(1,554)	(1,554)	(1,554)	(313)	0	
2244	City of Lakeside	6/30/2017	Proportion	5.2	2.2	(89,866)	(38,020)	(17,282)	(17,282)	(17,282)	(3,456)	0	0	
2244	City of Lakeside	6/30/2017	Contribution	5.2	2.2	(10,256)	(4,340)	(1,972)	(1,972)	(1,972)	(396)	0	0	
2244	City of Lakeside	6/30/2016	Proportion	5.3	1.3	(23,577)	(5,785)	(4,448)	(4,448)	(1,337)	0	0	0	
2244	City of Lakeside	6/30/2016	Contribution	5.3	1.3	(16,438)	(4,030)	(3,102)	(3,102)	(928)	0	0	0	
2244	City of Lakeside	6/30/2015	Proportion	5.3	0.3	27,190	1,540	5,130	1,540	0	0	0	0	
2244	City of Lakeside	6/30/2015	Contribution	5.3	0.3	(15,628)	(883)	(2,949)	(883)	0	0	0	0	
2244	City of Lakeside	6/30/2014	Proportion	5.4	0.0	39,412	0	2,917	0	0	0	0	0	
2244	City of Lakeside	6/30/2014	Contribution	5.4	0.0	(11,261)	0	(836)	0	0	0	0	0	
2245	City of Dundee	6/30/2019	Proportion	5.3	4.3	(50,909)	(41,304)	(9,605)	(9,605)	(9,605)	(9,605)	(9,605)	(2,884)	
2245	City of Dundee	6/30/2019	Contribution	5.3	4.3	(20,509)	(16,639)	(3,870)	(3,870)	(3,870)	(3,870)	(3,870)	(1,159)	
2245	City of Dundee	6/30/2018	Proportion	5.2	3.2	37,864	23,300	7,282	7,282	7,282	7,282	1,454	0	
2245	City of Dundee	6/30/2018	Contribution	5.2	3.2	(7,656)	(4,712)	(1,472)	(1,472)	(1,472)	(1,472)	(296)	0	
2245	City of Dundee	6/30/2017	Proportion	5.2	2.2	(23,445)	(9,918)	(4,509)	(4,509)	(900)	0	0	0	
2245	City of Dundee	6/30/2017	Contribution	5.2	2.2	5,047	2,134	971	971	971	192	0	0	
2245	City of Dundee	6/30/2016	Proportion	5.3	1.3	4,826	1,182	911	911	271	0	0	0	
2245	City of Dundee	6/30/2016	Contribution	5.3	1.3	6,946	1,702	1,311	1,311	391	0	0	0	
2245	City of Dundee	6/30/2015	Proportion	5.3	0.3	22,204	1,259	4,189	1,259	0	0	0	0	
2245	City of Dundee	6/30/2015	Contribution	5.3	0.3	7,223	408	1,363	408	0	0	0	0	
2245	City of Dundee	6/30/2014	Proportion	5.4	0.0	(8,637)	0	(642)	0	0	0	0	0	
2245	City of Dundee	6/30/2014	Contribution	5.4	0.0	(8,274)	0	(614)	0	0	0	0	0	
2246	City of Merrill	6/30/2019	Proportion	5.3	4.3	(22,550)	(18,295)	(4,255)	(4,255)	(4,255)	(4,255)	(4,255)	(1,275)	
2246	City of Merrill	6/30/2019	Contribution	5.3	4.3	507	411	96	96	96	96	27	0	
2246	City of Merrill	6/30/2018	Proportion	5.2	3.2	4,182	2,574	804	804	804	804	162	0	
2246	City of Merrill	6/30/2018	Contribution	5.2	3.2	(4,515)	(2,779)	(868)	(868)	(868)	(868)	(175)	0	
2246	City of Merrill	6/30/2017	Proportion	5.2	2.2	1,375	583	264	264	55	0	0	0	
2246	City of Merrill	6/30/2017	Contribution	5.2	2.2	(2,469)	(1,044)	(475)	(475)	(475)	(94)	0	0	
2246	City of Merrill	6/30/2016	Proportion	5.3	1.3	(2,203)	(539)	(416)	(416)	(123)	0	0	0	
2246	City of Merrill	6/30/2016	Contribution	5.3	1.3	(2,834)	(694)	(535)	(535)	(159)	0	0	0	
2246	City of Merrill	6/30/2015	Proportion	5.3	0.3	32,429	1,834	6,119	1,834	0	0	0	0	
2246	City of Merrill	6/30/2015	Contribution	5.3	0.3	(2,477)	(142)	(467)	(142)	0	0	0	0	
2246	City of Merrill	6/30/2014	Proportion	5.4	0.0	690	0	50	0	0	0	0	0	
2246	City of Merrill	6/30/2014	Contribution	5.4	0.0	3,815	0	285	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2247	City of Malin	6/30/2019	Proportion	5.3	4.3	(77,624)	(62,978)	(14,646)	(14,646)	(14,646)	(14,646)	(14,646)	(14,646)	(4,394)
2247	City of Malin	6/30/2019	Contribution	5.3	4.3	992	805	187	187	187	187	187	187	57
2247	City of Malin	6/30/2018	Proportion	5.2	3.2	8,901	5,477	1,712	1,712	1,712	1,712	1,712	341	0
2247	City of Malin	6/30/2018	Contribution	5.2	3.2	(3,248)	(1,998)	(625)	(625)	(625)	(625)	(625)	(123)	0
2247	City of Malin	6/30/2017	Proportion	5.2	2.2	(6,527)	(2,762)	(1,255)	(1,255)	(1,255)	(1,255)	(252)	0	0
2247	City of Malin	6/30/2017	Contribution	5.2	2.2	3,105	1,314	597	597	597	597	120	0	0
2247	City of Malin	6/30/2016	Proportion	5.3	1.3	(3,288)	(808)	(620)	(620)	(620)	(188)	0	0	0
2247	City of Malin	6/30/2016	Contribution	5.3	1.3	2,272	556	429	429	429	127	0	0	0
2247	City of Malin	6/30/2015	Proportion	5.3	0.3	(9,510)	(540)	(1,794)	(540)	0	0	0	0	0
2247	City of Malin	6/30/2015	Contribution	5.3	0.3	2,172	122	410	122	0	0	0	0	0
2247	City of Malin	6/30/2014	Proportion	5.4	0.0	(12,421)	0	(921)	0	0	0	0	0	0
2247	City of Malin	6/30/2014	Contribution	5.4	0.0	(5,958)	0	(443)	0	0	0	0	0	0
2248	City of Fossil	6/30/2019	Proportion	5.3	4.3	20,744	16,830	3,914	3,914	3,914	3,914	3,914	3,914	1,174
2248	City of Fossil	6/30/2019	Contribution	5.3	4.3	(20,701)	(16,795)	(3,906)	(3,906)	(3,906)	(3,906)	(3,906)	(3,906)	(1,171)
2248	City of Fossil	6/30/2018	Proportion	5.2	3.2	(17,307)	(10,651)	(3,328)	(3,328)	(3,328)	(3,328)	(3,328)	(667)	0
2248	City of Fossil	6/30/2018	Contribution	5.2	3.2	(6,820)	(4,196)	(1,312)	(1,312)	(1,312)	(1,312)	(260)	0	0
2248	City of Fossil	6/30/2017	Proportion	5.2	2.2	(912)	(387)	(175)	(175)	(175)	(37)	0	0	0
2248	City of Fossil	6/30/2017	Contribution	5.2	2.2	(7,722)	(3,267)	(1,485)	(1,485)	(1,485)	(297)	0	0	0
2248	City of Fossil	6/30/2016	Proportion	5.3	1.3	7,978	1,958	1,505	1,505	453	0	0	0	0
2248	City of Fossil	6/30/2016	Contribution	5.3	1.3	(3,535)	(867)	(667)	(667)	(200)	0	0	0	0
2248	City of Fossil	6/30/2015	Proportion	5.3	0.3	(8,872)	(502)	(1,674)	(502)	0	0	0	0	0
2248	City of Fossil	6/30/2015	Contribution	5.3	0.3	(2,538)	(143)	(479)	0	0	0	0	0	0
2248	City of Fossil	6/30/2014	Proportion	5.4	0.0	(927)	0	(67)	0	0	0	0	0	0
2248	City of Fossil	6/30/2014	Contribution	5.4	0.0	(6,270)	0	(465)	0	0	0	0	0	0
2249	City of Phoenix	6/30/2019	Proportion	5.3	4.3	68,842	55,853	12,989	12,989	12,989	12,989	12,989	12,989	3,897
2249	City of Phoenix	6/30/2019	Contribution	5.3	4.3	(117,763)	(95,544)	(22,219)	(22,219)	(22,219)	(22,219)	(22,219)	(22,219)	(6,668)
2249	City of Phoenix	6/30/2018	Proportion	5.2	3.2	306,900	188,862	59,019	59,019	59,019	59,019	59,019	11,805	0
2249	City of Phoenix	6/30/2018	Contribution	5.2	3.2	(74,934)	(46,114)	(14,410)	(14,410)	(14,410)	(14,410)	(2,884)	0	0
2249	City of Phoenix	6/30/2017	Proportion	5.2	2.2	(327,185)	(138,425)	(62,920)	(62,920)	(62,920)	(12,585)	0	0	0
2249	City of Phoenix	6/30/2017	Contribution	5.2	2.2	(19,508)	(8,252)	(3,752)	(3,752)	(748)	0	0	0	0
2249	City of Phoenix	6/30/2016	Proportion	5.3	1.3	(42,366)	(10,390)	(7,994)	(7,994)	(2,396)	0	0	0	0
2249	City of Phoenix	6/30/2016	Contribution	5.3	1.3	(69,665)	(17,089)	(13,144)	(13,144)	(3,945)	0	0	0	0
2249	City of Phoenix	6/30/2015	Proportion	5.3	0.3	176,047	9,967	33,216	9,967	0	0	0	0	0
2249	City of Phoenix	6/30/2015	Contribution	5.3	0.3	(60,452)	(3,422)	(11,406)	(3,422)	0	0	0	0	0
2249	City of Phoenix	6/30/2014	Proportion	5.4	0.0	11,153	0	828	0	0	0	0	0	0
2249	City of Phoenix	6/30/2014	Contribution	5.4	0.0	(39,325)	0	(2,915)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2019	Proportion	5.3	4.3	113,325	91,943	21,382	21,382	21,382	21,382	21,382	21,382	6,415
2250	City of Gold Beach	6/30/2019	Contribution	5.3	4.3	(42,359)	(34,367)	7,992	7,992	7,992	7,992	7,992	2,399	0
2250	City of Gold Beach	6/30/2018	Proportion	5.2	3.2	(30,207)	(18,589)	(5,809)	(5,809)	(5,809)	(5,809)	(1,162)	0	0
2250	City of Gold Beach	6/30/2018	Contribution	5.2	3.2	55,719	34,289	10,715	10,715	10,715	10,715	2,144	0	0
2250	City of Gold Beach	6/30/2017	Proportion	5.2	2.2	(26,988)	(11,418)	(5,190)	(5,190)	(5,190)	(1,038)	0	0	0
2250	City of Gold Beach	6/30/2017	Contribution	5.2	2.2	55,054	23,293	10,587	10,587	10,587	2,119	0	0	0
2250	City of Gold Beach	6/30/2016	Proportion	5.3	1.3	(24,508)	(6,012)	(4,624)	(4,624)	(1,388)	0	0	0	0
2250	City of Gold Beach	6/30/2016	Contribution	5.3	1.3	42,089	10,325	7,941	7,941	2,384	0	0	0	0
2250	City of Gold Beach	6/30/2015	Proportion	5.3	0.3	(124,815)	(7,065)	(23,550)	(7,065)	0	0	0	0	0
2250	City of Gold Beach	6/30/2015	Contribution	5.3	0.3	34,542	1,957	6,517	1,957	0	0	0	0	0
2250	City of Gold Beach	6/30/2014	Proportion	5.4	0.0	(872)	0	(67)	0	0	0	0	0	0
2250	City of Gold Beach	6/30/2014	Contribution	5.4	0.0	19,029	0	1,409	0	0	0	0	0	0
2251	City of Rogue River	6/30/2019	Proportion	5.3	4.3	(122,390)	(99,298)	(23,092)	(23,092)	(23,092)	(23,092)	(23,092)	(23,092)	(6,930)
2251	City of Rogue River	6/30/2019	Contribution	5.3	4.3	(14,386)	(11,672)	(2,714)	(2,714)	(2,714)	(2,714)	(2,714)	(816)	0
2251	City of Rogue River	6/30/2018	Proportion	5.2	3.2	71,074	43,738	13,668	13,668	13,668	13,668	2,734	0	0
2251	City of Rogue River	6/30/2018	Contribution	5.2	3.2	(9,768)	(6,012)	(1,878)	(1,878)	(1,878)	(1,878)	(378)	0	0
2251	City of Rogue River	6/30/2017	Proportion	5.2	2.2	(13,766)	(5,825)	(2,647)	(2,647)	(2,647)	(531)	0	0	0
2251	City of Rogue River	6/30/2017	Contribution	5.2	2.2	39,799	16,837	7,654	7,654	7,654	1,529	0	0	0
2251	City of Rogue River	6/30/2016	Proportion	5.3	1.3	7,781	1,909	1,468	1,468	441	0	0	0	0
2251	City of Rogue River	6/30/2016	Contribution	5.3	1.3	41,467	10,171	7,824	7,824	2,347	0	0	0	0
2251	City of Rogue River	6/30/2015	Proportion	5.3	0.3	(162,646)	(9,206)	(30,688)	(9,206)	0	0	0	0	0
2251	City of Rogue River	6/30/2015	Contribution	5.3	0.3	43,772	2,477	8,259	2,477	0	0	0	0	0
2251	City of Rogue River	6/30/2014	Proportion	5.4	0.0	(7,583)	0	(563)	0	0	0	0	0	0
2251	City of Rogue River	6/30/2014	Contribution	5.4	0.0	(8,398)	0	(623)	0	0	0	0	0	0
2252	City of Dayton	6/30/2019	Proportion	5.3	4.3	91,203	73,995	17,208	17,208	17,208	17,208	17,208	17,208	5,163
2252	City of Dayton	6/30/2019	Contribution	5.3	4.3	(26,143)	(21,210)	(4,933)	(4,933)	(4,933)	(4,933)	(4,933)	(1,478)	0
2252	City of Dayton	6/30/2018	Proportion	5.2	3.2	(90,859)	(55,913)	(17,473)	(17,473)	(17,473)	(17,473)	(3,494)	0	0
2252	City of Dayton	6/30/2018	Contribution	5.2	3.2	(20,098)	(12,368)	(3,865)	(3,865)	(3,865)	(3,865)	(773)	0	0
2252	City of Dayton	6/30/2017	Proportion	5.2	2.2	76,035	32,169	14,622	14,622	14,622	2,925	0	0	0
2252	City of Dayton	6/30/2017	Contribution	5.2	2.2	(17,556)	(7,428)	(3,376)	(3,376)	(3,376)	(676)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2252	City of Dayton	6/30/2016	Proportion	5.3	1.3	(16,934)	(4,154)	(3,195)	(3,195)	(959)	0	0	0	0
2252	City of Dayton	6/30/2016	Contribution	5.3	1.3	(12,723)	(3,119)	(2,401)	(2,401)	(718)	0	0	0	0
2252	City of Dayton	6/30/2015	Proportion	5.3	0.3	52,073	2,948	9,825	2,948	0	0	0	0	0
2252	City of Dayton	6/30/2015	Contribution	5.3	0.3	(14,284)	(809)	(2,695)	(809)	0	0	0	0	0
2252	City of Dayton	6/30/2014	Proportion	5.4	0.0	26,637	0	1,972	0	0	0	0	0	0
2252	City of Dayton	6/30/2014	Contribution	5.4	0.0	(15,135)	0	(1,120)	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2019	Proportion	5.3	4.3	44,150	35,820	8,330	8,330	8,330	8,330	8,330	2,500	0
2253	Town of Butte Falls	6/30/2019	Contribution	5.3	4.3	(6,809)	(5,524)	(1,285)	(1,285)	(1,285)	(1,285)	(1,285)	(384)	0
2253	Town of Butte Falls	6/30/2018	Proportion	5.2	3.2	21,141	13,009	4,066	4,066	4,066	4,066	811	0	0
2253	Town of Butte Falls	6/30/2018	Contribution	5.2	3.2	228	140	44	44	44	44	8	0	0
2253	Town of Butte Falls	6/30/2017	Proportion	5.2	2.2	10,041	4,248	1,931	1,931	1,931	386	0	0	0
2253	Town of Butte Falls	6/30/2017	Contribution	5.2	2.2	338	143	65	65	65	13	0	0	0
2253	Town of Butte Falls	6/30/2016	Proportion	5.3	1.3	(3,256)	(800)	(614)	(614)	(186)	0	0	0	0
2253	Town of Butte Falls	6/30/2016	Contribution	5.3	1.3	(2,127)	(523)	(401)	(401)	(122)	0	0	0	0
2253	Town of Butte Falls	6/30/2015	Proportion	5.3	0.3	(18,899)	(1,069)	(3,566)	(1,069)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2015	Contribution	5.3	0.3	(2,415)	(135)	(456)	(135)	0	0	0	0	0
2253	Town of Butte Falls	6/30/2014	Proportion	5.4	0.0	1,761	0	131	0	0	0	0	0	0
2253	Town of Butte Falls	6/30/2014	Contribution	5.4	0.0	(2,688)	0	(198)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2019	Proportion	5.3	4.3	73,072	59,285	13,787	13,787	13,787	13,787	13,787	4,137	0
2254	City of Shady Cove	6/30/2019	Contribution	5.3	4.3	(34,681)	(28,137)	(6,544)	(6,544)	(6,544)	(6,544)	(1,961)	0	0
2254	City of Shady Cove	6/30/2018	Proportion	5.2	3.2	38,052	23,416	7,318	7,318	7,318	7,318	1,462	0	0
2254	City of Shady Cove	6/30/2018	Contribution	5.2	3.2	(18,793)	(11,565)	(3,614)	(3,614)	(3,614)	(723)	0	0	0
2254	City of Shady Cove	6/30/2017	Proportion	5.2	2.2	(20,942)	(8,861)	(4,027)	(4,027)	(807)	0	0	0	0
2254	City of Shady Cove	6/30/2017	Contribution	5.2	2.2	11,717	4,958	2,253	2,253	452	0	0	0	0
2254	City of Shady Cove	6/30/2016	Proportion	5.3	1.3	58,834	14,430	11,101	11,101	3,329	0	0	0	0
2254	City of Shady Cove	6/30/2016	Contribution	5.3	1.3	(8,535)	(2,095)	(1,610)	(1,610)	(485)	0	0	0	0
2254	City of Shady Cove	6/30/2015	Proportion	5.3	0.3	28,080	1,590	5,298	1,590	0	0	0	0	0
2254	City of Shady Cove	6/30/2015	Contribution	5.3	0.3	(4,136)	(236)	(780)	(236)	0	0	0	0	0
2254	City of Shady Cove	6/30/2014	Proportion	5.4	0.0	(16,763)	0	(1,243)	0	0	0	0	0	0
2254	City of Shady Cove	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2019	Proportion	5.3	4.3	(14,627)	(11,867)	(2,760)	(2,760)	(2,760)	(2,760)	(827)	0	0
2255	Town of Canyon City	6/30/2019	Contribution	5.3	4.3	(5,728)	(4,647)	(1,081)	(1,081)	(1,081)	(1,081)	(323)	0	0
2255	Town of Canyon City	6/30/2018	Proportion	5.2	3.2	10,121	6,229	1,946	1,946	1,946	391	0	0	0
2255	Town of Canyon City	6/30/2018	Contribution	5.2	3.2	(6,016)	(3,702)	(1,157)	(1,157)	(1,157)	(231)	0	0	0
2255	Town of Canyon City	6/30/2017	Proportion	5.2	2.2	(3,548)	(1,502)	(682)	(682)	(138)	0	0	0	0
2255	Town of Canyon City	6/30/2017	Contribution	5.2	2.2	(831)	(351)	(160)	(160)	(31)	0	0	0	0
2255	Town of Canyon City	6/30/2016	Proportion	5.3	1.3	(3,283)	(807)	(619)	(619)	(188)	0	0	0	0
2255	Town of Canyon City	6/30/2016	Contribution	5.3	1.3	1,599	391	302	302	89	0	0	0	0
2255	Town of Canyon City	6/30/2015	Proportion	5.3	0.3	27,771	1,571	5,240	1,571	0	0	0	0	0
2255	Town of Canyon City	6/30/2015	Contribution	5.3	0.3	1,524	84	288	84	0	0	0	0	0
2255	Town of Canyon City	6/30/2014	Proportion	5.4	0.0	(15,945)	0	(1,180)	0	0	0	0	0	0
2255	Town of Canyon City	6/30/2014	Contribution	5.4	0.0	2,476	0	181	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2019	Contribution	5.3	4.3	1,849	1,500	349	349	349	349	104	0	0
2256	City of Jordan Valley	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2015	Contribution	5.3	0.3	65	5	12	5	0	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2256	City of Jordan Valley	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2257	City of Culver	6/30/2019	Proportion	5.3	4.3	(30,240)	(24,534)	(5,706)	(5,706)	(5,706)	(5,706)	(1,710)	0	0
2257	City of Culver	6/30/2019	Contribution	5.3	4.3	(17,830)	(14,466)	(3,364)	(3,364)	(3,364)	(3,364)	(1,010)	0	0
2257	City of Culver	6/30/2018	Proportion	5.2	3.2	44,598	27,444	8,577	8,577	8,577	1,713	0	0	0
2257	City of Culver	6/30/2018	Contribution	5.2	3.2	(19,298)	(11,876)	(3,711)	(3,711)	(3,711)	(743)	0	0	0
2257	City of Culver	6/30/2017	Proportion	5.2	2.2	(2,916)	(1,233)	(561)	(561)	(111)	0	0	0	0
2257	City of Culver	6/30/2017	Contribution	5.2	2.2	(4,348)	(1,840)	(836)	(836)	(168)	0	0	0	0
2257	City of Culver	6/30/2016	Proportion	5.3	1.3	46,303	11,359	8,736	8,736	2,623	0	0	0	0
2257	City of Culver	6/30/2016	Contribution	5.3	1.3	(8,146)	(1,998)	(1,537)	(1,537)	(461)	0	0	0	0
2257	City of Culver	6/30/2015	Proportion	5.3	0.3	(1,726)	(96)	(326)	(96)	0	0	0	0	0
2257	City of Culver	6/30/2015	Contribution	5.3	0.3	(1,942)	(112)	(366)	(112)	0	0	0	0	0
2257	City of Culver	6/30/2014	Proportion	5.4	0.0	2,711	0	201	0	0	0	0	0	0
2257	City of Culver	6/30/2014	Contribution	5.4	0.0	(7,847)	0	(582)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2258	City of Adair Village	6/30/2019	Proportion	5.3	4.3	7,367	5,977	1,390	1,390	1,390	1,390	1,390	417	0
2258	City of Adair Village	6/30/2019	Contribution	5.3	4.3	(6,564)	(5,326)	(1,238)	(1,238)	(1,238)	(1,238)	(1,238)	(374)	0
2258	City of Adair Village	6/30/2018	Proportion	5.2	3.2	21,551	13,263	4,144	4,144	4,144	4,144	831	0	0
2258	City of Adair Village	6/30/2018	Contribution	5.2	3.2	(8,257)	(5,081)	(1,588)	(1,588)	(1,588)	(1,588)	(317)	0	0
2258	City of Adair Village	6/30/2017	Proportion	5.2	2.2	33,445	14,149	6,432	6,432	6,432	6,432	1,285	0	0
2258	City of Adair Village	6/30/2017	Contribution	5.2	2.2	(932)	(395)	(179)	(179)	(179)	(37)	0	0	0
2258	City of Adair Village	6/30/2016	Proportion	5.3	1.3	(118,658)	(29,106)	(22,388)	(22,388)	(6,718)	0	0	0	0
2258	City of Adair Village	6/30/2016	Contribution	5.3	1.3	2,452	600	463	463	137	0	0	0	0
2258	City of Adair Village	6/30/2015	Proportion	5.3	0.3	38,895	2,200	7,339	2,200	0	0	0	0	0
2258	City of Adair Village	6/30/2015	Contribution	5.3	0.3	(11,285)	(640)	(2,129)	(640)	0	0	0	0	0
2258	City of Adair Village	6/30/2014	Proportion	5.4	0.0	(26,310)	0	(1,950)	0	0	0	0	0	0
2258	City of Adair Village	6/30/2014	Contribution	5.4	0.0	1,586	0	116	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2259	Town Of Hammond	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2260	City of Riddle	6/30/2019	Proportion	5.3	4.3	(128,079)	(103,913)	(24,166)	(24,166)	(24,166)	(24,166)	(24,166)	(7,249)	0
2260	City of Riddle	6/30/2019	Contribution	5.3	4.3	(2,570)	(485)	(485)	(485)	(485)	(485)	(485)	(145)	0
2260	City of Riddle	6/30/2018	Proportion	5.2	3.2	26,772	16,476	5,148	5,148	5,148	5,148	1,032	0	0
2260	City of Riddle	6/30/2018	Contribution	5.2	3.2	(16,991)	(10,455)	(3,268)	(3,268)	(3,268)	(3,268)	(651)	0	0
2260	City of Riddle	6/30/2017	Proportion	5.2	2.2	1,222	517	235	235	235	47	0	0	0
2260	City of Riddle	6/30/2017	Contribution	5.2	2.2	3,174	1,344	610	610	124	0	0	0	0
2260	City of Riddle	6/30/2016	Proportion	5.3	1.3	42,061	10,317	7,936	7,936	2,381	0	0	0	0
2260	City of Riddle	6/30/2016	Contribution	5.3	1.3	3,123	767	589	589	178	0	0	0	0
2260	City of Riddle	6/30/2015	Proportion	5.3	0.3	(36,723)	(2,078)	(6,929)	(2,078)	0	0	0	0	0
2260	City of Riddle	6/30/2015	Contribution	5.3	0.3	8,102	457	1,529	457	0	0	0	0	0
2260	City of Riddle	6/30/2014	Proportion	5.4	0.0	2,236	0	166	0	0	0	0	0	0
2260	City of Riddle	6/30/2014	Contribution	5.4	0.0	(15,536)	0	(1,151)	0	0	0	0	0	0
2261	City of Waldport	6/30/2019	Proportion	5.3	4.3	78,518	63,703	14,815	14,815	14,815	14,815	14,815	4,443	0
2261	City of Waldport	6/30/2019	Contribution	5.3	4.3	(7,510)	(6,093)	(1,417)	(1,417)	(1,417)	(1,417)	(1,417)	(425)	0
2261	City of Waldport	6/30/2018	Proportion	5.2	3.2	(53,955)	(33,203)	(10,376)	(10,376)	(10,376)	(10,376)	(2,075)	0	0
2261	City of Waldport	6/30/2018	Contribution	5.2	3.2	2,256	1,388	434	434	86	0	0	0	0
2261	City of Waldport	6/30/2017	Proportion	5.2	2.2	57,795	24,453	11,114	11,114	11,114	2,225	0	0	0
2261	City of Waldport	6/30/2017	Contribution	5.2	2.2	5,180	2,192	996	996	200	0	0	0	0
2261	City of Waldport	6/30/2016	Proportion	5.3	1.3	106,922	26,226	20,174	20,174	6,052	0	0	0	0
2261	City of Waldport	6/30/2016	Contribution	5.3	1.3	3,891	955	734	734	221	0	0	0	0
2261	City of Waldport	6/30/2015	Proportion	5.3	0.3	(55,417)	(3,137)	(10,456)	(3,137)	0	0	0	0	0
2261	City of Waldport	6/30/2015	Contribution	5.3	0.3	17,956	1,016	3,388	1,016	0	0	0	0	0
2261	City of Waldport	6/30/2014	Proportion	5.4	0.0	(10,445)	0	(775)	0	0	0	0	0	0
2261	City of Waldport	6/30/2014	Contribution	5.4	0.0	1,819	0	134	0	0	0	0	0	0
2262	City of Dufur	6/30/2019	Proportion	5.3	4.3	588	477	111	111	111	111	111	33	0
2262	City of Dufur	6/30/2019	Contribution	5.3	4.3	(23,283)	(18,890)	(4,393)	(4,393)	(4,393)	(4,393)	(4,393)	(1,318)	0
2262	City of Dufur	6/30/2018	Proportion	5.2	3.2	50,258	30,928	9,665	9,665	9,665	9,665	1,933	0	0
2262	City of Dufur	6/30/2018	Contribution	5.2	3.2	(10,575)	(6,507)	(2,034)	(2,034)	(2,034)	(2,034)	(405)	0	0
2262	City of Dufur	6/30/2017	Proportion	5.2	2.2	(11,727)	(4,962)	(2,255)	(2,255)	(452)	0	0	0	0
2262	City of Dufur	6/30/2017	Contribution	5.2	2.2	(3,930)	(1,662)	(756)	(756)	(150)	0	0	0	0
2262	City of Dufur	6/30/2016	Proportion	5.3	1.3	4,612	1,132	870	870	262	0	0	0	0
2262	City of Dufur	6/30/2016	Contribution	5.3	1.3	532	132	100	100	32	0	0	0	0
2262	City of Dufur	6/30/2015	Proportion	5.3	0.3	(11,511)	(651)	(2,172)	(651)	0	0	0	0	0
2262	City of Dufur	6/30/2015	Contribution	5.3	0.3	5,234	294	988	294	0	0	0	0	0
2262	City of Dufur	6/30/2014	Proportion	5.4	0.0	(2,046)	0	(151)	0	0	0	0	0	0
2262	City of Dufur	6/30/2014	Contribution	5.4	0.0	(4,799)	0	(354)	0	0	0	0	0	0
2263	City of La Grande	6/30/2019	Proportion	5.3	4.3	113,863	92,379	21,484	21,484	21,484	21,484	21,484	6,443	0
2263	City of La Grande	6/30/2019	Contribution	5.3	4.3	(148,107)	(120,162)	(27,945)	(27,945)	(27,945)	(27,945)	(27,945)	(8,382)	0
2263	City of La Grande	6/30/2018	Proportion	5.2	3.2	(146,885)	(90,391)	(28,247)	(28,247)	(28,247)	(28,247)	(5,650)	0	0
2263	City of La Grande	6/30/2018	Contribution	5.2	3.2	(35,225)	(21,677)	(6,774)	(6,774)	(6,774)	(6,774)	(1,355)	0	0
2263	City of La Grande	6/30/2017	Proportion	5.2	2.2	(17,729)	(7,502)	(3,409)	(3,409)	(684)	0	0	0	0
2263	City of La Grande	6/30/2017	Contribution	5.2	2.2	(7,731)	(3,270)	(1,487)	(1,487)	(1,487)	(296)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2263	City of La Grande	6/30/2016	Proportion	5.3	1.3	(228,863)	(56,135)	(43,182)	(43,182)	(12,953)	0	0	0	0
2263	City of La Grande	6/30/2016	Contribution	5.3	1.3	15,578	3,822	2,939	2,939	883	0	0	0	0
2263	City of La Grande	6/30/2015	Proportion	5.3	0.3	(37,843)	(2,143)	(7,140)	(2,143)	0	0	0	0	0
2263	City of La Grande	6/30/2015	Contribution	5.3	0.3	2,478	138	468	138	0	0	0	0	0
2263	City of La Grande	6/30/2014	Proportion	5.4	0.0	40,590	0	3,005	0	0	0	0	0	0
2263	City of La Grande	6/30/2014	Contribution	5.4	0.0	(46,309)	0	(3,429)	0	0	0	0	0	0
2264	City of Gervais	6/30/2019	Proportion	5.3	4.3	(30,973)	(25,129)	(5,844)	(5,844)	(5,844)	(5,844)	(5,844)	(1,753)	0
2264	City of Gervais	6/30/2019	Contribution	5.3	4.3	(2,041)	(1,656)	(385)	(385)	(385)	(385)	(385)	(116)	0
2264	City of Gervais	6/30/2018	Proportion	5.2	3.2	37,257	22,927	7,165	7,165	7,165	7,165	1,432	0	0
2264	City of Gervais	6/30/2018	Contribution	5.2	3.2	4,655	2,865	895	895	895	895	180	0	0
2264	City of Gervais	6/30/2017	Proportion	5.2	2.2	(26,594)	(11,252)	(5,114)	(5,114)	(5,114)	(1,024)	0	0	0
2264	City of Gervais	6/30/2017	Contribution	5.2	2.2	17,283	7,311	3,324	3,324	663	0	0	0	0
2264	City of Gervais	6/30/2016	Proportion	5.3	1.3	(49,820)	(12,220)	(9,400)	(9,400)	(2,820)	0	0	0	0
2264	City of Gervais	6/30/2016	Contribution	5.3	1.3	18,796	4,612	3,546	3,546	1,066	0	0	0	0
2264	City of Gervais	6/30/2015	Proportion	5.3	0.3	20,603	1,168	3,887	1,168	0	0	0	0	0
2264	City of Gervais	6/30/2015	Contribution	5.3	0.3	13,904	789	2,623	789	0	0	0	0	0
2264	City of Gervais	6/30/2014	Proportion	5.4	0.0	(32,127)	0	(2,382)	0	0	0	0	0	0
2264	City of Gervais	6/30/2014	Contribution	5.4	0.0	(7,536)	0	(556)	0	0	0	0	0	0
2265	City of Westfir	6/30/2019	Proportion	5.3	4.3	49,326	40,019	9,307	9,307	9,307	9,307	9,307	2,791	0
2265	City of Westfir	6/30/2019	Contribution	5.3	4.3	(13,748)	(11,154)	(2,594)	(2,594)	(2,594)	(2,594)	(778)	0	0
2265	City of Westfir	6/30/2018	Proportion	5.2	3.2	37,206	22,896	7,155	7,155	7,155	7,155	1,431	0	0
2265	City of Westfir	6/30/2018	Contribution	5.2	3.2	(4,895)	(3,013)	(941)	(941)	(941)	(190)	0	0	0
2265	City of Westfir	6/30/2017	Proportion	5.2	2.2	(21,282)	(9,003)	(4,093)	(4,093)	(4,093)	(817)	0	0	0
2265	City of Westfir	6/30/2017	Contribution	5.2	2.2	986	416	190	190	36	0	0	0	0
2265	City of Westfir	6/30/2016	Proportion	5.3	1.3	5,395	1,323	1,018	1,018	305	0	0	0	0
2265	City of Westfir	6/30/2016	Contribution	5.3	1.3	(3,053)	(749)	(576)	(576)	(173)	0	0	0	0
2265	City of Westfir	6/30/2015	Proportion	5.3	0.3	5,806	331	1,095	331	0	0	0	0	0
2265	City of Westfir	6/30/2015	Contribution	5.3	0.3	(2,124)	(119)	(401)	(119)	0	0	0	0	0
2265	City of Westfir	6/30/2014	Proportion	5.4	0.0	271	0	21	0	0	0	0	0	0
2265	City of Westfir	6/30/2014	Contribution	5.4	0.0	(2,259)	0	(169)	0	0	0	0	0	0
2266	City of Irrigon	6/30/2019	Proportion	5.3	4.3	(48,692)	(39,505)	(9,187)	(9,187)	(9,187)	(9,187)	(9,187)	(2,757)	0
2266	City of Irrigon	6/30/2019	Contribution	5.3	4.3	(4,721)	(3,830)	(891)	(891)	(891)	(891)	(266)	0	0
2266	City of Irrigon	6/30/2018	Proportion	5.2	3.2	41,012	25,238	7,887	7,887	7,887	7,887	1,577	0	0
2266	City of Irrigon	6/30/2018	Contribution	5.2	3.2	(7,955)	(4,895)	(1,530)	(1,530)	(1,530)	(305)	0	0	0
2266	City of Irrigon	6/30/2017	Proportion	5.2	2.2	(18,427)	(7,795)	(3,544)	(3,544)	(3,544)	(707)	0	0	0
2266	City of Irrigon	6/30/2017	Contribution	5.2	2.2	4,594	1,945	883	883	179	0	0	0	0
2266	City of Irrigon	6/30/2016	Proportion	5.3	1.3	(31,828)	(7,808)	(6,005)	(6,005)	(1,803)	0	0	0	0
2266	City of Irrigon	6/30/2016	Contribution	5.3	1.3	5,385	1,321	1,016	1,016	305	0	0	0	0
2266	City of Irrigon	6/30/2015	Proportion	5.3	0.3	1,748	101	329	101	0	0	0	0	0
2266	City of Irrigon	6/30/2015	Contribution	5.3	0.3	(83)	(3)	(16)	(3)	0	0	0	0	0
2266	City of Irrigon	6/30/2014	Proportion	5.4	0.0	1,019	0	74	0	0	0	0	0	0
2266	City of Irrigon	6/30/2014	Contribution	5.4	0.0	(17,879)	0	(1,324)	0	0	0	0	0	0
2267	City of Independence	6/30/2019	Proportion	5.3	4.3	126,013	102,237	23,776	23,776	23,776	23,776	23,776	7,133	0
2267	City of Independence	6/30/2019	Contribution	5.3	4.3	(102,909)	(83,492)	(19,417)	(19,417)	(19,417)	(19,417)	(19,417)	(5,824)	0
2267	City of Independence	6/30/2018	Proportion	5.2	3.2	294,247	181,075	56,586	56,586	56,586	56,586	11,317	0	0
2267	City of Independence	6/30/2018	Contribution	5.2	3.2	(75,311)	(46,345)	(14,483)	(14,483)	(14,483)	(2,896)	0	0	0
2267	City of Independence	6/30/2017	Proportion	5.2	2.2	7,439	3,146	1,431	1,431	284	0	0	0	0
2267	City of Independence	6/30/2017	Contribution	5.2	2.2	21,267	8,997	4,090	4,090	817	0	0	0	0
2267	City of Independence	6/30/2016	Proportion	5.3	1.3	(46,150)	(11,318)	(8,708)	(8,708)	(2,610)	0	0	0	0
2267	City of Independence	6/30/2016	Contribution	5.3	1.3	25,998	6,378	4,905	4,905	1,473	0	0	0	0
2267	City of Independence	6/30/2015	Proportion	5.3	0.3	175,680	9,945	33,147	9,945	0	0	0	0	0
2267	City of Independence	6/30/2015	Contribution	5.3	0.3	18,620	1,055	3,513	1,055	0	0	0	0	0
2267	City of Independence	6/30/2014	Proportion	5.4	0.0	40,442	0	2,997	0	0	0	0	0	0
2267	City of Independence	6/30/2014	Contribution	5.4	0.0	(10,979)	0	(814)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2019	Proportion	5.3	4.3	(38,210)	(31,001)	(7,209)	(7,209)	(7,209)	(7,209)	(7,209)	(2,165)	0
2268	City of Harrisburg	6/30/2019	Contribution	5.3	4.3	(67,965)	(55,141)	(12,824)	(12,824)	(12,824)	(12,824)	(3,845)	0	0
2268	City of Harrisburg	6/30/2018	Proportion	5.2	3.2	120,458	74,128	23,165	23,165	23,165	4,633	0	0	0
2268	City of Harrisburg	6/30/2018	Contribution	5.2	3.2	(30,206)	(18,588)	(5,809)	(5,809)	(5,809)	(1,161)	0	0	0
2268	City of Harrisburg	6/30/2017	Proportion	5.2	2.2	(36,577)	(15,475)	(7,034)	(7,034)	(1,407)	0	0	0	0
2268	City of Harrisburg	6/30/2017	Contribution	5.2	2.2	3,258	1,377	627	627	123	0	0	0	0
2268	City of Harrisburg	6/30/2016	Proportion	5.3	1.3	111,634	27,382	21,063	21,063	6,319	0	0	0	0
2268	City of Harrisburg	6/30/2016	Contribution	5.3	1.3	412	100	78	78	22	0	0	0	0
2268	City of Harrisburg	6/30/2015	Proportion	5.3	0.3	(164,745)	(9,325)	(31,084)	(9,325)	0	0	0	0	0
2268	City of Harrisburg	6/30/2015	Contribution	5.3	0.3	16,813	953	3,172	953	0	0	0	0	0
2268	City of Harrisburg	6/30/2014	Proportion	5.4	0.0	(12,439)	0	(919)	0	0	0	0	0	0
2268	City of Harrisburg	6/30/2014	Contribution	5.4	0.0	(37,960)	0	(2,810)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2269	City of Durham	6/30/2019	Proportion	5.3	4.3	(16,897)	(13,709)	(3,188)	(3,188)	(3,188)	(3,188)	(3,188)	(957)	0
2269	City of Durham	6/30/2019	Contribution	5.3	4.3	(9,754)	(7,914)	(1,840)	(1,840)	(1,840)	(1,840)	(1,840)	(554)	0
2269	City of Durham	6/30/2018	Proportion	5.2	3.2	25,403	15,633	4,885	4,885	4,885	4,885	978	0	0
2269	City of Durham	6/30/2018	Contribution	5.2	3.2	(8,598)	(5,292)	(1,653)	(1,653)	(1,653)	(1,653)	(333)	0	0
2269	City of Durham	6/30/2017	Proportion	5.2	2.2	6,280	2,656	1,208	1,208	1,208	240	0	0	0
2269	City of Durham	6/30/2017	Contribution	5.2	2.2	(2,981)	(1,262)	(573)	(573)	(116)	0	0	0	0
2269	City of Durham	6/30/2016	Proportion	5.3	1.3	6,177	1,517	1,165	1,165	352	0	0	0	0
2269	City of Durham	6/30/2016	Contribution	5.3	1.3	(4,270)	(1,046)	(806)	(806)	(240)	0	0	0	0
2269	City of Durham	6/30/2015	Proportion	5.3	0.3	22,960	1,300	4,332	1,300	0	0	0	0	0
2269	City of Durham	6/30/2015	Contribution	5.3	0.3	(3,582)	(202)	(676)	(202)	0	0	0	0	0
2269	City of Durham	6/30/2014	Proportion	5.4	0.0	(15,389)	0	(1,139)	0	0	0	0	0	0
2269	City of Durham	6/30/2014	Contribution	5.4	0.0	1,351	0	101	0	0	0	0	0	0
2270	City of Lyons	6/30/2019	Proportion	5.3	4.3	(6,944)	(5,634)	(1,310)	(1,310)	(1,310)	(1,310)	(1,310)	(394)	0
2270	City of Lyons	6/30/2019	Contribution	5.3	4.3	(3,739)	(705)	(705)	(705)	(705)	(705)	(705)	(214)	0
2270	City of Lyons	6/30/2018	Proportion	5.2	3.2	10,935	6,729	2,103	2,103	2,103	2,103	420	0	0
2270	City of Lyons	6/30/2018	Contribution	5.2	3.2	(2,191)	(1,349)	(421)	(421)	(421)	(86)	0	0	0
2270	City of Lyons	6/30/2017	Proportion	5.2	2.2	(3,763)	(1,591)	(724)	(724)	(143)	0	0	0	0
2270	City of Lyons	6/30/2017	Contribution	5.2	2.2	1,513	640	291	291	58	0	0	0	0
2270	City of Lyons	6/30/2016	Proportion	5.3	1.3	(2,655)	(651)	(501)	(501)	(150)	0	0	0	0
2270	City of Lyons	6/30/2016	Contribution	5.3	1.3	1,190	290	225	65	0	0	0	0	0
2270	City of Lyons	6/30/2015	Proportion	5.3	0.3	(36,408)	(2,063)	(6,869)	(2,063)	0	0	0	0	0
2270	City of Lyons	6/30/2015	Contribution	5.3	0.3	437	27	82	27	0	0	0	0	0
2270	City of Lyons	6/30/2014	Proportion	5.4	0.0	(824)	0	(59)	0	0	0	0	0	0
2270	City of Lyons	6/30/2014	Contribution	5.4	0.0	(10,942)	0	(812)	0	0	0	0	0	0
2271	City of Columbia City	6/30/2019	Proportion	5.3	4.3	(129,837)	(105,339)	(24,498)	(24,498)	(24,498)	(24,498)	(24,498)	(7,347)	0
2271	City of Columbia City	6/30/2019	Contribution	5.3	4.3	(32,328)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)	(1,828)	0
2271	City of Columbia City	6/30/2018	Proportion	5.2	3.2	102,738	63,224	19,757	19,757	19,757	3,953	0	0	0
2271	City of Columbia City	6/30/2018	Contribution	5.2	3.2	(17,694)	(10,888)	(3,403)	(3,403)	(3,403)	(679)	0	0	0
2271	City of Columbia City	6/30/2017	Proportion	5.2	2.2	(10,397)	(4,400)	(1,999)	(1,999)	(402)	0	0	0	0
2271	City of Columbia City	6/30/2017	Contribution	5.2	2.2	19,018	8,047	3,657	3,657	733	0	0	0	0
2271	City of Columbia City	6/30/2016	Proportion	5.3	1.3	(26,718)	(6,554)	(5,041)	(5,041)	(1,513)	0	0	0	0
2271	City of Columbia City	6/30/2016	Contribution	5.3	1.3	13,451	3,299	2,538	761	0	0	0	0	0
2271	City of Columbia City	6/30/2015	Proportion	5.3	0.3	(148,664)	(8,414)	(28,050)	(8,414)	0	0	0	0	0
2271	City of Columbia City	6/30/2015	Contribution	5.3	0.3	7,047	397	1,330	397	0	0	0	0	0
2271	City of Columbia City	6/30/2014	Proportion	5.4	0.0	24,400	0	1,805	0	0	0	0	0	0
2271	City of Columbia City	6/30/2014	Contribution	5.4	0.0	(35,337)	0	(2,617)	0	0	0	0	0	0
2272	City of Aurora	6/30/2019	Proportion	5.3	4.3	125,270	101,634	23,636	23,636	23,636	23,636	23,636	7,090	0
2272	City of Aurora	6/30/2019	Contribution	5.3	4.3	(35,475)	(28,782)	(6,693)	(6,693)	(6,693)	(6,693)	(6,693)	(2,010)	0
2272	City of Aurora	6/30/2018	Proportion	5.2	3.2	(84,418)	(51,950)	(16,234)	(16,234)	(16,234)	(16,234)	(3,248)	0	0
2272	City of Aurora	6/30/2018	Contribution	5.2	3.2	(14,575)	(8,969)	(2,803)	(2,803)	(560)	0	0	0	0
2272	City of Aurora	6/30/2017	Proportion	5.2	2.2	78,557	33,236	15,107	15,107	3,022	0	0	0	0
2272	City of Aurora	6/30/2017	Contribution	5.2	2.2	(374)	(158)	(72)	(72)	(14)	0	0	0	0
2272	City of Aurora	6/30/2016	Proportion	5.3	1.3	(8,539)	(2,095)	(1,611)	(1,611)	(484)	0	0	0	0
2272	City of Aurora	6/30/2016	Contribution	5.3	1.3	(9,442)	(2,314)	(1,782)	(1,782)	(532)	0	0	0	0
2272	City of Aurora	6/30/2015	Proportion	5.3	0.3	68,077	3,852	12,845	3,852	0	0	0	0	0
2272	City of Aurora	6/30/2015	Contribution	5.3	0.3	(10,027)	(567)	(1,892)	(567)	0	0	0	0	0
2272	City of Aurora	6/30/2014	Proportion	5.4	0.0	(43,436)	0	(3,216)	0	0	0	0	0	0
2272	City of Aurora	6/30/2014	Contribution	5.4	0.0	11,417	0	847	0	0	0	0	0	0
2273	City of Silverton	6/30/2019	Proportion	5.3	4.3	(1,021,430)	(828,707)	(192,723)	(192,723)	(192,723)	(192,723)	(192,723)	(57,815)	0
2273	City of Silverton	6/30/2019	Contribution	5.3	4.3	559,670	454,072	105,598	105,598	105,598	105,598	105,598	31,680	0
2273	City of Silverton	6/30/2018	Proportion	5.2	3.2	260,924	160,568	50,178	50,178	50,178	10,034	0	0	0
2273	City of Silverton	6/30/2018	Contribution	5.2	3.2	(108,680)	(66,880)	(20,900)	(20,900)	(20,900)	(4,180)	0	0	0
2273	City of Silverton	6/30/2017	Proportion	5.2	2.2	(175,734)	(74,349)	(33,795)	(33,795)	(6,759)	0	0	0	0
2273	City of Silverton	6/30/2017	Contribution	5.2	2.2	39,559	16,735	7,608	7,608	1,519	0	0	0	0
2273	City of Silverton	6/30/2016	Proportion	5.3	1.3	(92,891)	(22,783)	(17,527)	(17,527)	(5,256)	0	0	0	0
2273	City of Silverton	6/30/2016	Contribution	5.3	1.3	30,177	7,401	5,694	5,694	1,707	0	0	0	0
2273	City of Silverton	6/30/2015	Proportion	5.3	0.3	(164,250)	(9,295)	(30,991)	(9,295)	0	0	0	0	0
2273	City of Silverton	6/30/2015	Contribution	5.3	0.3	25,288	1,433	4,771	1,433	0	0	0	0	0
2273	City of Silverton	6/30/2014	Proportion	5.4	0.0	28,456	0	2,106	0	0	0	0	0	0
2273	City of Silverton	6/30/2014	Contribution	5.4	0.0	(85,173)	0	(6,308)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2019	Proportion	5.3	4.3	(7,673)	(6,225)	(1,448)	(1,448)	(1,448)	(1,448)	(1,448)	(433)	0
2274	City of Gold Hill	6/30/2019	Contribution	5.3	4.3	(2,855)	(2,316)	(539)	(539)	(539)	(539)	(539)	(160)	0
2274	City of Gold Hill	6/30/2018	Proportion	5.2	3.2	(42,946)	(26,428)	(8,259)	(8,259)	(8,259)	(8,259)	(1,651)	0	0
2274	City of Gold Hill	6/30/2018	Contribution	5.2	3.2	668	412	128	128	28	0	0	0	0
2274	City of Gold Hill	6/30/2017	Proportion	5.2	2.2	(74,359)	(31,459)	(14,300)	(14,300)	(14,300)	(2,859)	0	0	0
2274	City of Gold Hill	6/30/2017	Contribution	5.2	2.2	(3,731)	(1,577)	(718)	(718)	(141)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2274	City of Gold Hill	6/30/2016	Proportion	5.3	1.3	(21,062)	(5,166)	(3,974)	(3,974)	(1,192)	0	0	0	0
2274	City of Gold Hill	6/30/2016	Contribution	5.3	1.3	(10,915)	(2,679)	(2,059)	(2,059)	(620)	0	0	0	0
2274	City of Gold Hill	6/30/2015	Proportion	5.3	0.3	35,848	2,028	6,764	2,028	0	0	0	0	0
2274	City of Gold Hill	6/30/2015	Contribution	5.3	0.3	(13,360)	(755)	(2,521)	(755)	0	0	0	0	0
2274	City of Gold Hill	6/30/2014	Proportion	5.4	0.0	(4,629)	0	(344)	0	0	0	0	0	0
2274	City of Gold Hill	6/30/2014	Contribution	5.4	0.0	(129)	0	(9)	0	0	0	0	0	0
2275	City of Toledo	6/30/2019	Proportion	5.3	4.3	128,845	104,535	24,310	24,310	24,310	24,310	24,310	24,310	7,295
2275	City of Toledo	6/30/2019	Contribution	5.3	4.3	331,455	268,916	62,539	62,539	62,539	62,539	62,539	62,539	18,760
2275	City of Toledo	6/30/2018	Proportion	5.2	3.2	(353,773)	(217,707)	(68,033)	(68,033)	(68,033)	(68,033)	(68,033)	(13,608)	0
2275	City of Toledo	6/30/2018	Contribution	5.2	3.2	(85,353)	(52,525)	(16,414)	(16,414)	(16,414)	(16,414)	(16,414)	(3,283)	0
2275	City of Toledo	6/30/2017	Proportion	5.2	2.2	(111,270)	(47,076)	(21,398)	(21,398)	(21,398)	(4,280)	0	0	0
2275	City of Toledo	6/30/2017	Contribution	5.2	2.2	(82,796)	(35,030)	(15,922)	(15,922)	(15,922)	(3,186)	0	0	0
2275	City of Toledo	6/30/2016	Proportion	5.3	1.3	83,032	20,368	15,666	15,666	4,702	0	0	0	0
2275	City of Toledo	6/30/2016	Contribution	5.3	1.3	(85,356)	(20,936)	(16,105)	(16,105)	(4,831)	0	0	0	0
2275	City of Toledo	6/30/2015	Proportion	5.3	0.3	(21,248)	(1,203)	(4,009)	(1,203)	0	0	0	0	0
2275	City of Toledo	6/30/2015	Contribution	5.3	0.3	(53,950)	(3,055)	(10,179)	(3,055)	0	0	0	0	0
2275	City of Toledo	6/30/2014	Proportion	5.4	0.0	19,359	0	1,434	0	0	0	0	0	0
2275	City of Toledo	6/30/2014	Contribution	5.4	0.0	(101,837)	0	(7,542)	0	0	0	0	0	0
2276	City of Newport	6/30/2019	Proportion	5.3	4.3	(256,426)	(208,044)	(48,382)	(48,382)	(48,382)	(48,382)	(48,382)	(14,516)	0
2276	City of Newport	6/30/2019	Contribution	5.3	4.3	(160,865)	(130,513)	(30,352)	(30,352)	(30,352)	(30,352)	(30,352)	(9,105)	0
2276	City of Newport	6/30/2018	Proportion	5.2	3.2	529,190	325,656	101,767	101,767	101,767	101,767	20,355	0	0
2276	City of Newport	6/30/2018	Contribution	5.2	3.2	(124,512)	(76,622)	(23,945)	(23,945)	(23,945)	(4,787)	0	0	0
2276	City of Newport	6/30/2017	Proportion	5.2	2.2	287,818	121,768	55,350	55,350	55,350	11,068	0	0	0
2276	City of Newport	6/30/2017	Contribution	5.2	2.2	16,286	6,890	3,132	3,132	626	0	0	0	0
2276	City of Newport	6/30/2016	Proportion	5.3	1.3	(459,145)	(112,621)	(86,631)	(86,631)	(25,990)	0	0	0	0
2276	City of Newport	6/30/2016	Contribution	5.3	1.3	22,395	5,495	4,225	4,225	1,270	0	0	0	0
2276	City of Newport	6/30/2015	Proportion	5.3	0.3	60,619	3,429	11,438	3,429	0	0	0	0	0
2276	City of Newport	6/30/2015	Contribution	5.3	0.3	(29,138)	(1,648)	(5,498)	(1,648)	0	0	0	0	0
2276	City of Newport	6/30/2014	Proportion	5.4	0.0	81,163	0	6,013	0	0	0	0	0	0
2276	City of Newport	6/30/2014	Contribution	5.4	0.0	(111,973)	0	(8,293)	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2277	City Of Rajneeshpuram	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2278	City of Springfield	6/30/2019	Proportion	5.3	4.3	(1,187,322)	(963,299)	(224,023)	(224,023)	(224,023)	(224,023)	(224,023)	(67,207)	0
2278	City of Springfield	6/30/2019	Contribution	5.3	4.3	(1,514,020)	(1,228,356)	(285,664)	(285,664)	(285,664)	(285,664)	(285,664)	(85,700)	0
2278	City of Springfield	6/30/2018	Proportion	5.2	3.2	1,553,206	955,820	298,693	298,693	298,693	59,741	0	0	0
2278	City of Springfield	6/30/2018	Contribution	5.2	3.2	(1,165,019)	(716,935)	(224,042)	(224,042)	(224,042)	(224,042)	(44,809)	0	0
2278	City of Springfield	6/30/2017	Proportion	5.2	2.2	(446,970)	(189,102)	(85,956)	(85,956)	(17,190)	0	0	0	0
2278	City of Springfield	6/30/2017	Contribution	5.2	2.2	(270,161)	(114,299)	(51,954)	(51,954)	(51,954)	(10,391)	0	0	0
2278	City of Springfield	6/30/2016	Proportion	5.3	1.3	1,327,807	325,687	250,530	250,530	75,157	0	0	0	0
2278	City of Springfield	6/30/2016	Contribution	5.3	1.3	(193,010)	(47,342)	(36,417)	(36,417)	(10,925)	0	0	0	0
2278	City of Springfield	6/30/2015	Proportion	5.3	0.3	(1,292,455)	(243,859)	(73,160)	(73,160)	0	0	0	0	0
2278	City of Springfield	6/30/2015	Contribution	5.3	0.3	(72,857)	(4,122)	(13,747)	(4,122)	0	0	0	0	0
2278	City of Springfield	6/30/2014	Proportion	5.4	0.0	605,460	0	44,850	0	0	0	0	0	0
2278	City of Springfield	6/30/2014	Contribution	5.4	0.0	(1,033,710)	0	(76,570)	0	0	0	0	0	0
2279	City of Keizer	6/30/2019	Proportion	5.3	4.3	(331,545)	(268,989)	(62,556)	(62,556)	(62,556)	(62,556)	(62,556)	(18,765)	0
2279	City of Keizer	6/30/2019	Contribution	5.3	4.3	(458,932)	(372,341)	(86,591)	(86,591)	(86,591)	(86,591)	(86,591)	(25,977)	0
2279	City of Keizer	6/30/2018	Proportion	5.2	3.2	899,580	553,588	172,996	172,996	172,996	34,600	0	0	0
2279	City of Keizer	6/30/2018	Contribution	5.2	3.2	(259,247)	(159,537)	(49,855)	(49,855)	(49,855)	(9,972)	0	0	0
2279	City of Keizer	6/30/2017	Proportion	5.2	2.2	83,884	35,488	16,132	16,132	3,224	0	0	0	0
2279	City of Keizer	6/30/2017	Contribution	5.2	2.2	(597)	(252)	(115)	(115)	(22)	0	0	0	0
2279	City of Keizer	6/30/2016	Proportion	5.3	1.3	(238,018)	(58,382)	(44,909)	(44,909)	(13,473)	0	0	0	0
2279	City of Keizer	6/30/2016	Contribution	5.3	1.3	65,164	15,984	12,295	12,295	3,689	0	0	0	0
2279	City of Keizer	6/30/2015	Proportion	5.3	0.3	194,628	11,018	36,722	11,018	0	0	0	0	0
2279	City of Keizer	6/30/2015	Contribution	5.3	0.3	58,876	3,331	11,109	3,331	0	0	0	0	0
2279	City of Keizer	6/30/2014	Proportion	5.4	0.0	15,377	0	1,137	0	0	0	0	0	0
2279	City of Keizer	6/30/2014	Contribution	5.4	0.0	(268,587)	0	(19,897)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2280	City of Winston	6/30/2019	Proportion	5.3	4.3	55,491	45,021	10,470	10,470	10,470	10,470	10,470	3,141	0
2280	City of Winston	6/30/2019	Contribution	5.3	4.3	(98,566)	(79,969)	(18,597)	(18,597)	(18,597)	(18,597)	(18,597)	(5,581)	0
2280	City of Winston	6/30/2018	Proportion	5.2	3.2	181,994	111,996	34,999	34,999	34,999	34,999	6,999	0	0
2280	City of Winston	6/30/2018	Contribution	5.2	3.2	(83,813)	(51,577)	(16,118)	(16,118)	(16,118)	(16,118)	(3,223)	0	0
2280	City of Winston	6/30/2017	Proportion	5.2	2.2	(158,325)	(66,984)	(30,447)	(30,447)	(30,447)	(30,447)	(6,090)	0	0
2280	City of Winston	6/30/2017	Contribution	5.2	2.2	(35,256)	(14,916)	(6,780)	(6,780)	(6,780)	(6,780)	(1,356)	0	0
2280	City of Winston	6/30/2016	Proportion	5.3	1.3	(118,275)	(29,011)	(22,316)	(22,316)	(6,695)	0	0	0	0
2280	City of Winston	6/30/2016	Contribution	5.3	1.3	(47,927)	(11,755)	(9,043)	(9,043)	(2,712)	0	0	0	0
2280	City of Winston	6/30/2015	Proportion	5.3	0.3	(2,848)	(163)	(537)	(163)	0	0	0	0	0
2280	City of Winston	6/30/2015	Contribution	5.3	0.3	(37,456)	(2,121)	(7,067)	(2,121)	0	0	0	0	0
2280	City of Winston	6/30/2014	Proportion	5.4	0.0	48,588	0	3,598	0	0	0	0	0	0
2280	City of Winston	6/30/2014	Contribution	5.4	0.0	(75,128)	0	(5,563)	0	0	0	0	0	0
2281	City of Manzanita	6/30/2019	Proportion	5.3	4.3	7,495	6,081	1,414	1,414	1,414	1,414	1,414	425	0
2281	City of Manzanita	6/30/2019	Contribution	5.3	4.3	(23,381)	(18,969)	(4,412)	(4,412)	(4,412)	(4,412)	(4,412)	(1,321)	0
2281	City of Manzanita	6/30/2018	Proportion	5.2	3.2	136,816	84,194	26,311	26,311	26,311	26,311	5,261	0	0
2281	City of Manzanita	6/30/2018	Contribution	5.2	3.2	(17,385)	(10,699)	(3,343)	(3,343)	(3,343)	(3,343)	(670)	0	0
2281	City of Manzanita	6/30/2017	Proportion	5.2	2.2	(183,114)	(77,472)	(35,214)	(35,214)	(35,214)	(7,044)	0	0	0
2281	City of Manzanita	6/30/2017	Contribution	5.2	2.2	12,719	5,381	2,446	2,446	489	0	0	0	0
2281	City of Manzanita	6/30/2016	Proportion	5.3	1.3	(82,043)	(20,123)	(15,480)	(15,480)	(4,643)	0	0	0	0
2281	City of Manzanita	6/30/2016	Contribution	5.3	1.3	(10,654)	(2,614)	(2,010)	(2,010)	(604)	0	0	0	0
2281	City of Manzanita	6/30/2015	Proportion	5.3	0.3	7,715	435	1,456	435	0	0	0	0	0
2281	City of Manzanita	6/30/2015	Contribution	5.3	0.3	(7,886)	(446)	(1,488)	(446)	0	0	0	0	0
2281	City of Manzanita	6/30/2014	Proportion	5.4	0.0	9,717	0	722	0	0	0	0	0	0
2281	City of Manzanita	6/30/2014	Contribution	5.4	0.0	(20,772)	0	(1,537)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2019	Proportion	5.3	4.3	34,063	27,636	6,427	6,427	6,427	6,427	6,427	1,928	0
2282	City of Eagle Point	6/30/2019	Contribution	5.3	4.3	(50,006)	(40,571)	(9,435)	(9,435)	(9,435)	(9,435)	(9,435)	(2,831)	0
2282	City of Eagle Point	6/30/2018	Proportion	5.2	3.2	(28,193)	(17,349)	(5,422)	(5,422)	(5,422)	(5,422)	(1,083)	0	0
2282	City of Eagle Point	6/30/2018	Contribution	5.2	3.2	(27,434)	(16,882)	(5,276)	(5,276)	(5,276)	(5,276)	(1,054)	0	0
2282	City of Eagle Point	6/30/2017	Proportion	5.2	2.2	(21,087)	(8,922)	(4,055)	(4,055)	(4,055)	(812)	0	0	0
2282	City of Eagle Point	6/30/2017	Contribution	5.2	2.2	(1,670)	(707)	(321)	(321)	(65)	0	0	0	0
2282	City of Eagle Point	6/30/2016	Proportion	5.3	1.3	(135,703)	(33,287)	(25,604)	(25,604)	(7,683)	0	0	0	0
2282	City of Eagle Point	6/30/2016	Contribution	5.3	1.3	4,786	1,174	903	903	271	0	0	0	0
2282	City of Eagle Point	6/30/2015	Proportion	5.3	0.3	(1,269)	(74)	(239)	(74)	0	0	0	0	0
2282	City of Eagle Point	6/30/2015	Contribution	5.3	0.3	(14,616)	(826)	(2,758)	(826)	0	0	0	0	0
2282	City of Eagle Point	6/30/2014	Proportion	5.4	0.0	(7,219)	0	(534)	0	0	0	0	0	0
2282	City of Eagle Point	6/30/2014	Contribution	5.4	0.0	(64,515)	0	(4,780)	0	0	0	0	0	0
2283	City of Maupin	6/30/2019	Proportion	5.3	4.3	20,313	16,480	3,833	3,833	3,833	3,833	3,833	1,148	0
2283	City of Maupin	6/30/2019	Contribution	5.3	4.3	(34,850)	(28,275)	(6,575)	(6,575)	(6,575)	(6,575)	(6,575)	(1,975)	0
2283	City of Maupin	6/30/2018	Proportion	5.2	3.2	5,365	3,301	1,032	1,032	1,032	1,032	205	0	0
2283	City of Maupin	6/30/2018	Contribution	5.2	3.2	(30,930)	(19,034)	(5,948)	(5,948)	(5,948)	(5,948)	(1,190)	0	0
2283	City of Maupin	6/30/2017	Proportion	5.2	2.2	(1,003)	(424)	(193)	(193)	(39)	0	0	0	0
2283	City of Maupin	6/30/2017	Contribution	5.2	2.2	(21,656)	(9,161)	(4,165)	(4,165)	(831)	0	0	0	0
2283	City of Maupin	6/30/2016	Proportion	5.3	1.3	112,703	27,643	21,265	21,265	6,378	0	0	0	0
2283	City of Maupin	6/30/2016	Contribution	5.3	1.3	(16,804)	(4,120)	(3,171)	(3,171)	(949)	0	0	0	0
2283	City of Maupin	6/30/2015	Proportion	5.3	0.3	2,648	148	500	148	0	0	0	0	0
2283	City of Maupin	6/30/2015	Contribution	5.3	0.3	(2,888)	(163)	(545)	(163)	0	0	0	0	0
2283	City of Maupin	6/30/2014	Proportion	5.4	0.0	(4,495)	0	(335)	0	0	0	0	0	0
2283	City of Maupin	6/30/2014	Contribution	5.4	0.0	358	0	28	0	0	0	0	0	0
2284	City of Halsey	6/30/2019	Proportion	5.3	4.3	21,055	17,082	3,973	3,973	3,973	3,973	3,973	1,190	0
2284	City of Halsey	6/30/2019	Contribution	5.3	4.3	(14,105)	(11,444)	(2,661)	(2,661)	(2,661)	(2,661)	(2,661)	(800)	0
2284	City of Halsey	6/30/2018	Proportion	5.2	3.2	(13,677)	(8,417)	(2,630)	(2,630)	(2,630)	(2,630)	(527)	0	0
2284	City of Halsey	6/30/2018	Contribution	5.2	3.2	(9,635)	(5,929)	(1,853)	(1,853)	(1,853)	(1,853)	(370)	0	0
2284	City of Halsey	6/30/2017	Proportion	5.2	2.2	(357)	(69)	(69)	(69)	(12)	0	0	0	0
2284	City of Halsey	6/30/2017	Contribution	5.2	2.2	(8,555)	(3,620)	(1,645)	(1,645)	(330)	0	0	0	0
2284	City of Halsey	6/30/2016	Proportion	5.3	1.3	7,231	1,775	1,364	1,364	411	0	0	0	0
2284	City of Halsey	6/30/2016	Contribution	5.3	1.3	(17,774)	(4,358)	(3,354)	(3,354)	(1,004)	0	0	0	0
2284	City of Halsey	6/30/2015	Proportion	5.3	0.3	86,359	4,889	16,294	4,889	0	0	0	0	0
2284	City of Halsey	6/30/2015	Contribution	5.3	0.3	(13,620)	(770)	(2,570)	(770)	0	0	0	0	0
2284	City of Halsey	6/30/2014	Proportion	5.4	0.0	(24,211)	0	(1,791)	0	0	0	0	0	0
2284	City of Halsey	6/30/2014	Contribution	5.4	0.0	11,557	0	857	0	0	0	0	0	0
2285	City of Veneta	6/30/2019	Proportion	5.3	4.3	20,128	16,330	3,798	3,798	3,798	3,798	3,798	1,138	0
2285	City of Veneta	6/30/2019	Contribution	5.3	4.3	(35,244)	(28,594)	(6,650)	(6,650)	(6,650)	(6,650)	(6,650)	(1,994)	0
2285	City of Veneta	6/30/2018	Proportion	5.2	3.2	16,573	10,199	3,187	3,187	3,187	3,187	638	0	0
2285	City of Veneta	6/30/2018	Contribution	5.2	3.2	(14,771)	(9,089)	(2,841)	(2,841)	(2,841)	(2,841)	(566)	0	0
2285	City of Veneta	6/30/2017	Proportion	5.2	2.2	24,735	10,464	4,757	4,757	950	0	0	0	0
2285	City of Veneta	6/30/2017	Contribution	5.2	2.2	(5,929)	(2,509)	(1,140)	(1,140)	(1,140)	(229)	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2285	City of Veneta	6/30/2016	Proportion	5.3	1.3	(7,610)	(1,866)	(1,436)	(1,436)	(430)	0	0	0	0
2285	City of Veneta	6/30/2016	Contribution	5.3	1.3	16,926	4,150	3,194	3,194	956	0	0	0	0
2285	City of Veneta	6/30/2015	Proportion	5.3	0.3	(63,580)	(3,600)	(11,996)	(3,600)	0	0	0	0	0
2285	City of Veneta	6/30/2015	Contribution	5.3	0.3	5,743	323	1,084	0	0	0	0	0	0
2285	City of Veneta	6/30/2014	Proportion	5.4	0.0	41,829	0	3,099	0	0	0	0	0	0
2285	City of Veneta	6/30/2014	Contribution	5.4	0.0	(52,221)	0	(3,866)	0	0	0	0	0	0
2286	City of Millersburg	6/30/2019	Proportion	5.3	4.3	125,997	102,224	23,773	23,773	23,773	23,773	23,773	7,132	0
2286	City of Millersburg	6/30/2019	Contribution	5.3	4.3	(30,335)	(24,611)	(5,724)	(5,724)	(5,724)	(5,724)	(5,724)	(1,715)	0
2286	City of Millersburg	6/30/2018	Proportion	5.2	3.2	148,640	91,470	28,585	28,585	28,585	28,585	5,715	0	0
2286	City of Millersburg	6/30/2018	Contribution	5.2	3.2	(1,679)	(1,033)	(323)	(323)	(323)	(323)	(64)	0	0
2286	City of Millersburg	6/30/2017	Proportion	5.2	2.2	(102,863)	(43,520)	(19,781)	(19,781)	(19,781)	(3,958)	0	0	0
2286	City of Millersburg	6/30/2017	Contribution	5.2	2.2	22,909	9,691	4,406	4,406	4,406	879	0	0	0
2286	City of Millersburg	6/30/2016	Proportion	5.3	1.3	(12,696)	(3,116)	(2,395)	(2,395)	(721)	0	0	0	0
2286	City of Millersburg	6/30/2016	Contribution	5.3	1.3	(2,920)	(716)	(551)	(551)	(165)	0	0	0	0
2286	City of Millersburg	6/30/2015	Proportion	5.3	0.3	(24,826)	(1,406)	(4,684)	(1,406)	0	0	0	0	0
2286	City of Millersburg	6/30/2015	Contribution	5.3	0.3	2,775	155	524	155	0	0	0	0	0
2286	City of Millersburg	6/30/2014	Proportion	5.4	0.0	10,519	0	779	0	0	0	0	0	0
2286	City of Millersburg	6/30/2014	Contribution	5.4	0.0	(11,944)	0	(884)	0	0	0	0	0	0
2287	City of King City	6/30/2019	Proportion	5.3	4.3	(85,952)	(69,735)	(16,217)	(16,217)	(16,217)	(16,217)	(16,217)	(4,867)	0
2287	City of King City	6/30/2019	Contribution	5.3	4.3	(5,787)	(4,695)	(1,092)	(1,092)	(1,092)	(1,092)	(1,092)	(327)	0
2287	City of King City	6/30/2018	Proportion	5.2	3.2	138,565	85,271	26,647	26,647	26,647	26,647	5,330	0	0
2287	City of King City	6/30/2018	Contribution	5.2	3.2	(10,246)	(6,306)	(1,970)	(1,970)	(1,970)	(1,970)	(396)	0	0
2287	City of King City	6/30/2017	Proportion	5.2	2.2	(63,908)	(27,038)	(12,290)	(12,290)	(12,290)	(2,458)	0	0	0
2287	City of King City	6/30/2017	Contribution	5.2	2.2	10,861	4,594	2,089	2,089	2,089	416	0	0	0
2287	City of King City	6/30/2016	Proportion	5.3	1.3	23,609	5,789	4,455	4,455	1,334	0	0	0	0
2287	City of King City	6/30/2016	Contribution	5.3	1.3	10,850	2,662	2,047	2,047	615	0	0	0	0
2287	City of King City	6/30/2015	Proportion	5.3	0.3	(14,449)	(819)	(2,726)	(819)	0	0	0	0	0
2287	City of King City	6/30/2015	Contribution	5.3	0.3	5,940	335	1,121	335	0	0	0	0	0
2287	City of King City	6/30/2014	Proportion	5.4	0.0	11,761	0	871	0	0	0	0	0	0
2287	City of King City	6/30/2014	Contribution	5.4	0.0	(12,936)	0	(956)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2019	Proportion	5.3	4.3	(2,732,760)	(2,217,145)	(515,615)	(515,615)	(515,615)	(515,615)	(515,615)	(154,685)	0
2288	City of Tualatin	6/30/2019	Contribution	5.3	4.3	691,113	130,399	130,399	130,399	130,399	130,399	39,118	0	0
2288	City of Tualatin	6/30/2018	Proportion	5.2	3.2	1,087,140	669,010	209,065	209,065	209,065	209,065	41,815	0	0
2288	City of Tualatin	6/30/2018	Contribution	5.2	3.2	(235,684)	(145,036)	(45,324)	(45,324)	(45,324)	(9,064)	0	0	0
2288	City of Tualatin	6/30/2017	Proportion	5.2	2.2	50,427	21,333	9,698	9,698	9,698	1,937	0	0	0
2288	City of Tualatin	6/30/2017	Contribution	5.2	2.2	235,362	99,576	45,262	45,262	45,262	9,052	0	0	0
2288	City of Tualatin	6/30/2016	Proportion	5.3	1.3	(1,217,215)	(298,563)	(229,663)	(229,663)	(68,900)	0	0	0	0
2288	City of Tualatin	6/30/2016	Contribution	5.3	1.3	257,207	63,087	48,530	48,530	14,557	0	0	0	0
2288	City of Tualatin	6/30/2015	Proportion	5.3	0.3	(967,785)	(54,780)	(182,601)	(54,780)	0	0	0	0	0
2288	City of Tualatin	6/30/2015	Contribution	5.3	0.3	124,383	7,043	23,468	7,043	0	0	0	0	0
2288	City of Tualatin	6/30/2014	Proportion	5.4	0.0	(46,689)	0	(3,459)	0	0	0	0	0	0
2288	City of Tualatin	6/30/2014	Contribution	5.4	0.0	(176,175)	0	(13,050)	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2289	City Of St Paul	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2290	City of Molalla	6/30/2019	Proportion	5.3	4.3	497,794	403,871	93,923	93,923	93,923	93,923	93,923	28,179	0
2290	City of Molalla	6/30/2019	Contribution	5.3	4.3	61,247	49,691	11,556	11,556	11,556	11,556	3,467	0	0
2290	City of Molalla	6/30/2018	Proportion	5.2	3.2	(294,318)	(181,118)	(56,600)	(56,600)	(56,600)	(56,600)	(11,318)	0	0
2290	City of Molalla	6/30/2018	Contribution	5.2	3.2	104,388	64,238	20,075	20,075	20,075	20,075	4,013	0	0
2290	City of Molalla	6/30/2017	Proportion	5.2	2.2	176,111	74,507	33,868	33,868	33,868	6,771	0	0	0
2290	City of Molalla	6/30/2017	Contribution	5.2	2.2	87,575	37,052	16,841	16,841	16,841	3,370	0	0	0
2290	City of Molalla	6/30/2016	Proportion	5.3	1.3	(112,977)	(27,713)	(21,316)	(21,316)	(6,397)	0	0	0	0
2290	City of Molalla	6/30/2016	Contribution	5.3	1.3	67,231	16,491	12,685	12,685	3,806	0	0	0	0
2290	City of Molalla	6/30/2015	Proportion	5.3	0.3	(2,899)	(164)	(547)	(547)	0	0	0	0	0
2290	City of Molalla	6/30/2015	Contribution	5.3	0.3	36,689	2,079	6,922	2,079	0	0	0	0	0
2290	City of Molalla	6/30/2014	Proportion	5.4	0.0	34,097	0	2,527	0	0	0	0	0	0
2290	City of Molalla	6/30/2014	Contribution	5.4	0.0	(21,027)	0	(1,557)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2291	City of Florence	6/30/2019	Proportion	5.3	4.3	(65,711)	(53,313)	(12,398)	(12,398)	(12,398)	(12,398)	(12,398)	(3,721)	0
2291	City of Florence	6/30/2019	Contribution	5.3	4.3	(192,188)	(155,926)	(36,262)	(36,262)	(36,262)	(36,262)	(36,262)	(10,878)	0
2291	City of Florence	6/30/2018	Proportion	5.2	3.2	100,468	61,826	19,321	19,321	19,321	19,321	3,863	0	0
2291	City of Florence	6/30/2018	Contribution	5.2	3.2	(183,589)	(112,977)	(35,306)	(35,306)	(35,306)	(35,306)	(7,059)	0	0
2291	City of Florence	6/30/2017	Proportion	5.2	2.2	(30,760)	(13,015)	(5,915)	(5,915)	(5,915)	(5,915)	(1,185)	0	0
2291	City of Florence	6/30/2017	Contribution	5.2	2.2	(77,878)	(32,947)	(14,977)	(14,977)	(14,977)	(14,977)	(2,993)	0	0
2291	City of Florence	6/30/2016	Proportion	5.3	1.3	165,247	40,531	31,179	31,179	31,179	9,352	0	0	0
2291	City of Florence	6/30/2016	Contribution	5.3	1.3	(78,102)	(19,158)	(14,736)	(14,736)	(14,736)	(4,422)	0	0	0
2291	City of Florence	6/30/2015	Proportion	5.3	0.3	(129,561)	(7,336)	(24,445)	(7,336)	0	0	0	0	0
2291	City of Florence	6/30/2015	Contribution	5.3	0.3	(24,289)	(1,374)	(4,583)	(1,374)	0	0	0	0	0
2291	City of Florence	6/30/2014	Proportion	5.4	0.0	74,096	0	5,491	0	0	0	0	0	0
2291	City of Florence	6/30/2014	Contribution	5.4	0.0	(91,375)	0	(6,770)	0	0	0	0	0	0
2292	City of North Bend	6/30/2019	Proportion	5.3	4.3	(319,109)	(258,900)	(60,209)	(60,209)	(60,209)	(60,209)	(60,209)	(18,064)	0
2292	City of North Bend	6/30/2019	Contribution	5.3	4.3	(156,286)	(126,798)	(29,488)	(29,488)	(29,488)	(29,488)	(29,488)	(8,846)	0
2292	City of North Bend	6/30/2018	Proportion	5.2	3.2	663,410	408,252	127,579	127,579	127,579	127,579	25,515	0	0
2292	City of North Bend	6/30/2018	Contribution	5.2	3.2	(130,040)	(80,024)	(25,008)	(25,008)	(25,008)	(25,008)	(5,000)	0	0
2292	City of North Bend	6/30/2017	Proportion	5.2	2.2	77,878	32,947	14,977	14,977	14,977	2,993	0	0	0
2292	City of North Bend	6/30/2017	Contribution	5.2	2.2	(59,564)	(25,199)	(11,455)	(11,455)	(11,455)	(2,289)	0	0	0
2292	City of North Bend	6/30/2016	Proportion	5.3	1.3	(375,772)	(92,172)	(70,900)	(70,900)	(21,272)	0	0	0	0
2292	City of North Bend	6/30/2016	Contribution	5.3	1.3	41,156	10,096	7,765	7,765	2,331	0	0	0	0
2292	City of North Bend	6/30/2015	Proportion	5.3	0.3	(132,120)	(7,480)	(24,928)	(7,480)	0	0	0	0	0
2292	City of North Bend	6/30/2015	Contribution	5.3	0.3	(9,447)	(537)	(1,782)	(537)	0	0	0	0	0
2292	City of North Bend	6/30/2014	Proportion	5.4	0.0	(47,614)	0	(3,529)	0	0	0	0	0	0
2292	City of North Bend	6/30/2014	Contribution	5.4	0.0	(125,604)	0	(9,304)	0	0	0	0	0	0
2293	City of Lowell	6/30/2019	Proportion	5.3	4.3	(130,080)	(105,537)	(24,543)	(24,543)	(24,543)	(24,543)	(24,543)	(7,365)	0
2293	City of Lowell	6/30/2019	Contribution	5.3	4.3	2,370	1,923	447	447	447	447	135	0	0
2293	City of Lowell	6/30/2018	Proportion	5.2	3.2	93,716	57,672	18,022	18,022	18,022	18,022	3,606	0	0
2293	City of Lowell	6/30/2018	Contribution	5.2	3.2	(19,630)	(3,775)	(12,080)	(3,775)	(3,775)	(755)	0	0	0
2293	City of Lowell	6/30/2017	Proportion	5.2	2.2	17,753	7,511	3,414	3,414	3,414	683	0	0	0
2293	City of Lowell	6/30/2017	Contribution	5.2	2.2	(1,174)	496	226	226	44	0	0	0	0
2293	City of Lowell	6/30/2016	Proportion	5.3	1.3	124,353	30,501	23,463	23,463	7,038	0	0	0	0
2293	City of Lowell	6/30/2016	Contribution	5.3	1.3	6,120	1,500	1,155	1,155	345	0	0	0	0
2293	City of Lowell	6/30/2015	Proportion	5.3	0.3	(144,041)	(8,151)	(27,178)	(8,151)	0	0	0	0	0
2293	City of Lowell	6/30/2015	Contribution	5.3	0.3	11,881	671	2,242	671	0	0	0	0	0
2293	City of Lowell	6/30/2014	Proportion	5.4	0.0	2,365	0	175	0	0	0	0	0	0
2293	City of Lowell	6/30/2014	Contribution	5.4	0.0	(18,032)	0	(1,337)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2019	Proportion	5.3	4.3	147,444	119,624	27,820	27,820	27,820	27,820	27,820	8,344	0
2294	City of Depoe Bay	6/30/2019	Contribution	5.3	4.3	(28,133)	(22,825)	(5,308)	(5,308)	(5,308)	(5,308)	(5,308)	(1,593)	0
2294	City of Depoe Bay	6/30/2018	Proportion	5.2	3.2	(210,597)	(129,599)	(40,499)	(40,499)	(40,499)	(40,499)	(8,102)	0	0
2294	City of Depoe Bay	6/30/2018	Contribution	5.2	3.2	6,876	4,232	1,322	1,322	1,322	266	0	0	0
2294	City of Depoe Bay	6/30/2017	Proportion	5.2	2.2	(16,276)	(6,886)	(3,130)	(3,130)	(3,130)	(626)	0	0	0
2294	City of Depoe Bay	6/30/2017	Contribution	5.2	2.2	1,005	426	193	193	40	0	0	0	0
2294	City of Depoe Bay	6/30/2016	Proportion	5.3	1.3	(68,041)	(16,689)	(12,838)	(12,838)	(3,851)	0	0	0	0
2294	City of Depoe Bay	6/30/2016	Contribution	5.3	1.3	11,715	2,875	2,210	2,210	665	0	0	0	0
2294	City of Depoe Bay	6/30/2015	Proportion	5.3	0.3	(11,523)	(653)	(2,174)	(653)	0	0	0	0	0
2294	City of Depoe Bay	6/30/2015	Contribution	5.3	0.3	2,243	128	423	128	0	0	0	0	0
2294	City of Depoe Bay	6/30/2014	Proportion	5.4	0.0	(10,692)	0	(792)	0	0	0	0	0	0
2294	City of Depoe Bay	6/30/2014	Contribution	5.4	0.0	(18,582)	0	(1,377)	0	0	0	0	0	0
2295	City of Tigard	6/30/2019	Proportion	5.3	4.3	(1,036,064)	(840,580)	(195,484)	(195,484)	(195,484)	(195,484)	(195,484)	(58,644)	0
2295	City of Tigard	6/30/2019	Contribution	5.3	4.3	(291,940)	(236,857)	(55,083)	(55,083)	(55,083)	(55,083)	(55,083)	(16,525)	0
2295	City of Tigard	6/30/2018	Proportion	5.2	3.2	200,625	123,461	38,582	38,582	38,582	7,715	0	0	0
2295	City of Tigard	6/30/2018	Contribution	5.2	3.2	(239,040)	(147,102)	(45,969)	(45,969)	(45,969)	(9,195)	0	0	0
2295	City of Tigard	6/30/2017	Proportion	5.2	2.2	37,040	15,671	7,123	7,123	1,425	0	0	0	0
2295	City of Tigard	6/30/2017	Contribution	5.2	2.2	(86,446)	(36,574)	(16,624)	(16,624)	(3,326)	0	0	0	0
2295	City of Tigard	6/30/2016	Proportion	5.3	1.3	(146,807)	(36,011)	(27,699)	(27,699)	(8,312)	0	0	0	0
2295	City of Tigard	6/30/2016	Contribution	5.3	1.3	64,586	15,842	12,186	12,186	3,656	0	0	0	0
2295	City of Tigard	6/30/2015	Proportion	5.3	0.3	(449,175)	(25,425)	(84,750)	(25,425)	0	0	0	0	0
2295	City of Tigard	6/30/2015	Contribution	5.3	0.3	41,326	2,341	7,797	2,341	0	0	0	0	0
2295	City of Tigard	6/30/2014	Proportion	5.4	0.0	157,317	0	11,652	0	0	0	0	0	0
2295	City of Tigard	6/30/2014	Contribution	5.4	0.0	(118,862)	0	(8,807)	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2019	Proportion	5.3	4.3	(1,179,583)	(957,020)	(222,563)	(222,563)	(222,563)	(222,563)	(222,563)	(66,788)	0
2296	City of Happy Valley	6/30/2019	Contribution	5.3	4.3	1,899,632	1,541,211	358,421	358,421	358,421	358,421	358,421	107,527	0
2296	City of Happy Valley	6/30/2018	Proportion	5.2	3.2	458,999	282,461	88,269	88,269	88,269	17,654	0	0	0
2296	City of Happy Valley	6/30/2018	Contribution	5.2	3.2	(157,026)	(96,632)	(30,197)	(30,197)	(30,197)	(6,041)	0	0	0
2296	City of Happy Valley	6/30/2017	Proportion	5.2	2.2	350,283	148,197	67,362	67,362	13,473	0	0	0	0
2296	City of Happy Valley	6/30/2017	Contribution	5.2	2.2	26,127	11,055	5,024	5,024	5,024	1,007	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2296	City of Happy Valley	6/30/2016	Proportion	5.3	1.3	886,124	217,352	167,193	167,193	50,159	0	0	0	0
2296	City of Happy Valley	6/30/2016	Contribution	5.3	1.3	83,111	20,387	15,681	15,681	4,706	0	0	0	0
2296	City of Happy Valley	6/30/2015	Proportion	5.3	0.3	(11,194)	(634)	(2,112)	(634)	0	0	0	0	0
2296	City of Happy Valley	6/30/2015	Contribution	5.3	0.3	108,700	6,155	20,509	6,155	0	0	0	0	0
2296	City of Happy Valley	6/30/2014	Proportion	5.4	0.0	86,750	0	6,425	0	0	0	0	0	0
2296	City of Happy Valley	6/30/2014	Contribution	5.4	0.0	(42,598)	0	(3,153)	0	0	0	0	0	0
2297	City of Rainier	6/30/2019	Proportion	5.3	4.3	112,058	90,915	21,143	21,143	21,143	21,143	21,143	6,343	0
2297	City of Rainier	6/30/2019	Contribution	5.3	4.3	(109,650)	(88,961)	(20,689)	(20,689)	(20,689)	(20,689)	(20,689)	(6,205)	0
2297	City of Rainier	6/30/2018	Proportion	5.2	3.2	(30,077)	(18,509)	(5,784)	(5,784)	(5,784)	(5,784)	(1,157)	0	0
2297	City of Rainier	6/30/2018	Contribution	5.2	3.2	(55,233)	(33,989)	(10,622)	(10,622)	(10,622)	(10,622)	(2,123)	0	0
2297	City of Rainier	6/30/2017	Proportion	5.2	2.2	(2,937)	(1,242)	(565)	(565)	(565)	(112)	0	0	0
2297	City of Rainier	6/30/2017	Contribution	5.2	2.2	(30,170)	(12,764)	(5,802)	(5,802)	(5,802)	(1,160)	0	0	0
2297	City of Rainier	6/30/2016	Proportion	5.3	1.3	127,411	31,251	24,040	24,040	7,211	0	0	0	0
2297	City of Rainier	6/30/2016	Contribution	5.3	1.3	(9,852)	(2,416)	(1,859)	(1,859)	(557)	0	0	0	0
2297	City of Rainier	6/30/2015	Proportion	5.3	0.3	55,561	3,146	10,483	3,146	0	0	0	0	0
2297	City of Rainier	6/30/2015	Contribution	5.3	0.3	(295)	(15)	(56)	(15)	0	0	0	0	0
2297	City of Rainier	6/30/2014	Proportion	5.4	0.0	(59,592)	0	(4,412)	0	0	0	0	0	0
2297	City of Rainier	6/30/2014	Contribution	5.4	0.0	(23,733)	0	(1,758)	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2019	Proportion	5.3	4.3	627,261	508,910	118,351	118,351	118,351	118,351	118,351	35,506	0
2298	City of Lincoln City	6/30/2019	Contribution	5.3	4.3	210,602	170,866	(20,689)	(20,689)	(20,689)	(20,689)	(20,689)	11,922	0
2298	City of Lincoln City	6/30/2018	Proportion	5.2	3.2	(105,546)	(64,952)	(20,297)	(20,297)	(20,297)	(20,297)	(4,061)	0	0
2298	City of Lincoln City	6/30/2018	Contribution	5.2	3.2	(239,597)	(147,445)	(46,076)	(46,076)	(46,076)	(46,076)	(9,217)	0	0
2298	City of Lincoln City	6/30/2017	Proportion	5.2	2.2	2,531	1,070	487	487	487	96	0	0	0
2298	City of Lincoln City	6/30/2017	Contribution	5.2	2.2	(131,751)	(55,740)	(25,337)	(25,337)	(25,337)	(5,066)	0	0	0
2298	City of Lincoln City	6/30/2016	Proportion	5.3	1.3	(563,649)	(138,253)	(106,349)	(106,349)	(31,904)	0	0	0	0
2298	City of Lincoln City	6/30/2016	Contribution	5.3	1.3	36,904	9,052	6,963	6,963	2,089	0	0	0	0
2298	City of Lincoln City	6/30/2015	Proportion	5.3	0.3	(541,801)	(30,666)	(102,227)	(30,666)	0	0	0	0	0
2298	City of Lincoln City	6/30/2015	Contribution	5.3	0.3	(78,448)	(4,438)	(14,802)	(4,438)	0	0	0	0	0
2298	City of Lincoln City	6/30/2014	Proportion	5.4	0.0	190,823	0	14,133	0	0	0	0	0	0
2298	City of Lincoln City	6/30/2014	Contribution	5.4	0.0	(353,764)	0	(26,204)	0	0	0	0	0	0
2299	City of Dunes City	6/30/2019	Proportion	5.3	4.3	2,541	2,062	479	479	479	479	479	146	0
2299	City of Dunes City	6/30/2019	Contribution	5.3	4.3	41,615	33,763	7,852	7,852	7,852	7,852	7,852	2,355	0
2299	City of Dunes City	6/30/2018	Proportion	5.2	3.2	32,060	19,730	6,165	6,165	6,165	6,165	1,235	0	0
2299	City of Dunes City	6/30/2018	Contribution	5.2	3.2	(25,954)	(15,972)	(4,991)	(4,991)	(4,991)	(999)	0	0	0
2299	City of Dunes City	6/30/2017	Proportion	5.2	2.2	6,354	2,688	1,222	1,222	1,222	244	0	0	0
2299	City of Dunes City	6/30/2017	Contribution	5.2	2.2	4,891	2,068	941	941	186	0	0	0	0
2299	City of Dunes City	6/30/2016	Proportion	5.3	1.3	(40,112)	(9,840)	(7,568)	(7,568)	(2,272)	0	0	0	0
2299	City of Dunes City	6/30/2016	Contribution	5.3	1.3	2,085	513	393	393	120	0	0	0	0
2299	City of Dunes City	6/30/2015	Proportion	5.3	0.3	(4,276)	(241)	(807)	(241)	0	0	0	0	0
2299	City of Dunes City	6/30/2015	Contribution	5.3	0.3	(2,875)	(165)	(542)	(165)	0	0	0	0	0
2299	City of Dunes City	6/30/2014	Proportion	5.4	0.0	875	0	65	0	0	0	0	0	0
2299	City of Dunes City	6/30/2014	Contribution	5.4	0.0	(1,212)	0	(92)	0	0	0	0	0	0
2300	City of Yachats	6/30/2019	Proportion	5.3	4.3	195,692	158,769	36,923	36,923	36,923	36,923	36,923	11,077	0
2300	City of Yachats	6/30/2019	Contribution	5.3	4.3	(45,905)	(37,244)	(8,661)	(8,661)	(8,661)	(8,661)	(8,661)	(2,600)	0
2300	City of Yachats	6/30/2018	Proportion	5.2	3.2	(33,368)	(20,534)	(6,417)	(6,417)	(6,417)	(6,417)	(1,283)	0	0
2300	City of Yachats	6/30/2018	Contribution	5.2	3.2	(3,428)	(2,110)	(659)	(659)	(659)	(659)	(133)	0	0
2300	City of Yachats	6/30/2017	Proportion	5.2	2.2	(119,285)	(50,468)	(22,939)	(22,939)	(22,939)	(4,590)	0	0	0
2300	City of Yachats	6/30/2017	Contribution	5.2	2.2	(4,071)	(1,722)	(783)	(783)	(783)	(156)	0	0	0
2300	City of Yachats	6/30/2016	Proportion	5.3	1.3	(75,756)	(18,580)	(14,294)	(14,294)	(4,286)	0	0	0	0
2300	City of Yachats	6/30/2016	Contribution	5.3	1.3	2,592	636	489	489	147	0	0	0	0
2300	City of Yachats	6/30/2015	Proportion	5.3	0.3	(2,436)	(136)	(460)	(136)	0	0	0	0	0
2300	City of Yachats	6/30/2015	Contribution	5.3	0.3	(9,255)	(525)	(1,746)	(525)	0	0	0	0	0
2300	City of Yachats	6/30/2014	Proportion	5.4	0.0	2,670	0	200	0	0	0	0	0	0
2300	City of Yachats	6/30/2014	Contribution	5.4	0.0	(24,961)	0	(1,851)	0	0	0	0	0	0
2301	City of Moro	6/30/2019	Proportion	5.3	4.3	22,820	18,514	4,306	4,306	4,306	4,306	4,306	1,290	0
2301	City of Moro	6/30/2019	Contribution	5.3	4.3	(10,137)	(8,224)	(1,913)	(1,913)	(1,913)	(1,913)	(1,913)	(572)	0
2301	City of Moro	6/30/2018	Proportion	5.2	3.2	(4,655)	(2,865)	(895)	(895)	(895)	(895)	(180)	0	0
2301	City of Moro	6/30/2018	Contribution	5.2	3.2	(4,671)	(2,875)	(898)	(898)	(898)	(898)	(181)	0	0
2301	City of Moro	6/30/2017	Proportion	5.2	2.2	(22,601)	(9,563)	(4,346)	(4,346)	(4,346)	(871)	0	0	0
2301	City of Moro	6/30/2017	Contribution	5.2	2.2	(5,200)	(2,200)	(1,000)	(1,000)	(1,000)	(200)	0	0	0
2301	City of Moro	6/30/2016	Proportion	5.3	1.3	(10,849)	(2,661)	(2,047)	(2,047)	(614)	0	0	0	0
2301	City of Moro	6/30/2016	Contribution	5.3	1.3	(5,595)	(1,371)	(1,056)	(1,056)	(315)	0	0	0	0
2301	City of Moro	6/30/2015	Proportion	5.3	0.3	11,561	656	2,181	656	0	0	0	0	0
2301	City of Moro	6/30/2015	Contribution	5.3	0.3	(3,824)	(214)	(722)	(214)	0	0	0	0	0
2301	City of Moro	6/30/2014	Proportion	5.4	0.0	3,568	0	263	0	0	0	0	0	0
2301	City of Moro	6/30/2014	Contribution	5.4	0.0	(6,068)	0	(448)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2302	City of Mt. Vernon	6/30/2019	Proportion	5.3	4.3	50,710	41,142	9,568	9,568	9,568	9,568	9,568	2,870	0
2302	City of Mt. Vernon	6/30/2019	Contribution	5.3	4.3	(10,331)	(8,382)	(1,949)	(1,949)	(1,949)	(1,949)	(1,949)	(586)	0
2302	City of Mt. Vernon	6/30/2018	Proportion	5.2	3.2	(40,993)	(25,227)	(7,883)	(7,883)	(7,883)	(7,883)	(1,578)	0	0
2302	City of Mt. Vernon	6/30/2018	Contribution	5.2	3.2	955	587	184	184	184	184	35	0	0
2302	City of Mt. Vernon	6/30/2017	Proportion	5.2	2.2	97	40	19	19	19	2	0	0	0
2302	City of Mt. Vernon	6/30/2017	Contribution	5.2	2.2	(2,875)	(1,216)	(553)	(553)	(553)	(110)	0	0	0
2302	City of Mt. Vernon	6/30/2016	Proportion	5.3	1.3	406	98	77	77	21	0	0	0	0
2302	City of Mt. Vernon	6/30/2016	Contribution	5.3	1.3	(1,855)	(455)	(350)	(350)	(105)	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Proportion	5.3	0.3	7,983	453	1,506	453	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2015	Contribution	5.3	0.3	(2,534)	(144)	(478)	(144)	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Proportion	5.4	0.0	3,513	0	258	0	0	0	0	0	0
2302	City of Mt. Vernon	6/30/2014	Contribution	5.4	0.0	(6,958)	0	(513)	0	0	0	0	0	0
2303	City of Woodburn	6/30/2019	Proportion	5.3	4.3	(1,946,300)	(1,579,074)	(367,226)	(367,226)	(367,226)	(367,226)	(367,226)	(110,170)	0
2303	City of Woodburn	6/30/2019	Contribution	5.3	4.3	3,351,424	2,719,080	632,344	632,344	632,344	632,344	632,344	189,704	0
2303	City of Woodburn	6/30/2018	Proportion	5.2	3.2	662,958	407,974	127,492	127,492	127,492	127,492	25,498	0	0
2303	City of Woodburn	6/30/2018	Contribution	5.2	3.2	(146,326)	(90,046)	(28,140)	(28,140)	(28,140)	(28,140)	(5,626)	0	0
2303	City of Woodburn	6/30/2017	Proportion	5.2	2.2	(1,412,096)	(597,425)	(271,557)	(271,557)	(271,557)	(54,311)	0	0	0
2303	City of Woodburn	6/30/2017	Contribution	5.2	2.2	151,784	64,217	29,189	29,189	29,189	5,839	0	0	0
2303	City of Woodburn	6/30/2016	Proportion	5.3	1.3	(726,004)	(178,076)	(136,982)	(136,982)	(41,094)	0	0	0	0
2303	City of Woodburn	6/30/2016	Contribution	5.3	1.3	37,315	9,151	7,041	7,041	2,110	0	0	0	0
2303	City of Woodburn	6/30/2015	Proportion	5.3	0.3	(947,069)	(53,609)	(178,692)	(53,609)	0	0	0	0	0
2303	City of Woodburn	6/30/2015	Contribution	5.3	0.3	55,135	3,120	10,403	3,120	0	0	0	0	0
2303	City of Woodburn	6/30/2014	Proportion	5.4	0.0	166,387	0	12,327	0	0	0	0	0	0
2303	City of Woodburn	6/30/2014	Contribution	5.4	0.0	(380,044)	0	(28,149)	0	0	0	0	0	0
2304	City of Gladstone	6/30/2019	Proportion	5.3	4.3	(742,027)	(602,022)	(140,005)	(140,005)	(140,005)	(140,005)	(140,005)	(42,002)	0
2304	City of Gladstone	6/30/2019	Contribution	5.3	4.3	(60,198)	(74,198)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(4,198)	0
2304	City of Gladstone	6/30/2018	Proportion	5.2	3.2	990,129	609,311	190,409	190,409	190,409	190,409	38,084	0	0
2304	City of Gladstone	6/30/2018	Contribution	5.2	3.2	(111,575)	(111,739)	(34,918)	(34,918)	(34,918)	(34,918)	(6,985)	0	0
2304	City of Gladstone	6/30/2017	Proportion	5.2	2.2	319,914	135,348	61,522	61,522	61,522	12,304	0	0	0
2304	City of Gladstone	6/30/2017	Contribution	5.2	2.2	80,968	34,255	15,571	15,571	15,571	3,113	0	0	0
2304	City of Gladstone	6/30/2016	Proportion	5.3	1.3	(622,151)	(152,603)	(117,387)	(117,387)	(35,216)	0	0	0	0
2304	City of Gladstone	6/30/2016	Contribution	5.3	1.3	55,157	13,529	10,407	10,407	3,122	0	0	0	0
2304	City of Gladstone	6/30/2015	Proportion	5.3	0.3	271,644	15,374	51,254	15,374	0	0	0	0	0
2304	City of Gladstone	6/30/2015	Contribution	5.3	0.3	(55,494)	(3,139)	(10,471)	(3,139)	0	0	0	0	0
2304	City of Gladstone	6/30/2014	Proportion	5.4	0.0	52,033	0	3,853	0	0	0	0	0	0
2304	City of Gladstone	6/30/2014	Contribution	5.4	0.0	(67,541)	0	(5,001)	0	0	0	0	0	0
2305	City of Elkton	6/30/2019	Proportion	5.3	4.3	(6,318)	(5,126)	(1,192)	(1,192)	(1,192)	(1,192)	(1,192)	(358)	0
2305	City of Elkton	6/30/2019	Contribution	5.3	4.3	1,777	1,442	335	335	335	335	102	0	0
2305	City of Elkton	6/30/2018	Proportion	5.2	3.2	5,780	3,556	1,112	1,112	1,112	1,112	220	0	0
2305	City of Elkton	6/30/2018	Contribution	5.2	3.2	(37)	(23)	(7)	(7)	(7)	(7)	(2)	0	0
2305	City of Elkton	6/30/2017	Proportion	5.2	2.2	(2,488)	(1,054)	(478)	(478)	(478)	(98)	0	0	0
2305	City of Elkton	6/30/2017	Contribution	5.2	2.2	1,263	534	243	243	48	0	0	0	0
2305	City of Elkton	6/30/2016	Proportion	5.3	1.3	6,972	1,712	1,315	1,315	397	0	0	0	0
2305	City of Elkton	6/30/2016	Contribution	5.3	1.3	950	234	179	179	55	0	0	0	0
2305	City of Elkton	6/30/2015	Proportion	5.3	0.3	(33,192)	(1,877)	(6,263)	(1,877)	0	0	0	0	0
2305	City of Elkton	6/30/2015	Contribution	5.3	0.3	1,781	101	336	101	0	0	0	0	0
2305	City of Elkton	6/30/2014	Proportion	5.4	0.0	(428)	0	(33)	0	0	0	0	0	0
2305	City of Elkton	6/30/2014	Contribution	5.4	0.0	(1,998)	0	(148)	0	0	0	0	0	0
2306	City of Imbler	6/30/2019	Proportion	5.3	4.3	11,468	9,304	2,164	2,164	2,164	2,164	2,164	648	0
2306	City of Imbler	6/30/2019	Contribution	5.3	4.3	(3,131)	(2,540)	(591)	(591)	(591)	(591)	(176)	0	0
2306	City of Imbler	6/30/2018	Proportion	5.2	3.2	10,532	6,482	2,025	2,025	2,025	2,025	407	0	0
2306	City of Imbler	6/30/2018	Contribution	5.2	3.2	(607)	(373)	(117)	(117)	(117)	(22)	0	0	0
2306	City of Imbler	6/30/2017	Proportion	5.2	2.2	4,349	1,841	836	836	169	0	0	0	0
2306	City of Imbler	6/30/2017	Contribution	5.2	2.2	938	398	180	180	38	0	0	0	0
2306	City of Imbler	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2016	Contribution	5.3	1.3	963	235	182	182	53	0	0	0	0
2306	City of Imbler	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2306	City of Imbler	6/30/2014	Contribution	5.4	0.0	941	0	71	0	0	0	0	0	0
2307	City of Yoncalla	6/30/2019	Proportion	5.3	4.3	(95,385)	(77,388)	(17,997)	(17,997)	(17,997)	(17,997)	(17,997)	(5,400)	0
2307	City of Yoncalla	6/30/2019	Contribution	5.3	4.3	7,088	5,751	1,337	1,337	1,337	1,337	403	0	0
2307	City of Yoncalla	6/30/2018	Proportion	5.2	3.2	(33,752)	(20,770)	(6,491)	(6,491)	(6,491)	(1,297)	0	0	0
2307	City of Yoncalla	6/30/2018	Contribution	5.2	3.2	(8,382)	(5,158)	(1,612)	(1,612)	(1,612)	(322)	0	0	0
2307	City of Yoncalla	6/30/2017	Proportion	5.2	2.2	38,149	16,141	7,336	7,336	1,469	0	0	0	0
2307	City of Yoncalla	6/30/2017	Contribution	5.2	2.2	(2,675)	(1,133)	(514)	(514)	(514)	(105)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2307	City of Yoncalla	6/30/2016	Proportion	5.3	1.3	12,475	3,059	2,354	2,354	705	0	0	0	
2307	City of Yoncalla	6/30/2016	Contribution	5.3	1.3	4,683	1,147	884	884	263	0	0	0	
2307	City of Yoncalla	6/30/2015	Proportion	5.3	0.3	(27,212)	(1,542)	(5,134)	(1,542)	0	0	0	0	
2307	City of Yoncalla	6/30/2015	Contribution	5.3	0.3	2,382	137	449	449	0	0	0	0	
2307	City of Yoncalla	6/30/2014	Proportion	5.4	0.0	9,099	0	674	0	0	0	0	0	
2307	City of Yoncalla	6/30/2014	Contribution	5.4	0.0	(4,045)	0	(300)	0	0	0	0	0	
2308	City of North Powder	6/30/2019	Proportion	5.3	4.3	(29,810)	(24,185)	(5,625)	(5,625)	(5,625)	(5,625)	(5,625)	(1,685)	
2308	City of North Powder	6/30/2019	Contribution	5.3	4.3	(8,023)	(6,509)	(1,514)	(1,514)	(1,514)	(1,514)	(1,514)	(453)	
2308	City of North Powder	6/30/2018	Proportion	5.2	3.2	17,455	10,741	3,357	3,357	3,357	3,357	670	0	
2308	City of North Powder	6/30/2018	Contribution	5.2	3.2	(6,663)	(4,101)	(1,281)	(1,281)	(1,281)	(1,281)	(258)	0	
2308	City of North Powder	6/30/2017	Proportion	5.2	2.2	(2,255)	(953)	(434)	(434)	(85)	0	0	0	
2308	City of North Powder	6/30/2017	Contribution	5.2	2.2	278	119	53	53	13	0	0	0	
2308	City of North Powder	6/30/2016	Proportion	5.3	1.3	(2,340)	(572)	(442)	(442)	(130)	0	0	0	
2308	City of North Powder	6/30/2016	Contribution	5.3	1.3	236	56	45	45	11	0	0	0	
2308	City of North Powder	6/30/2015	Proportion	5.3	0.3	(2,173)	(123)	(410)	(123)	0	0	0	0	
2308	City of North Powder	6/30/2015	Contribution	5.3	0.3	(343)	(18)	(65)	(18)	0	0	0	0	
2308	City of North Powder	6/30/2014	Proportion	5.4	0.0	2,639	0	194	0	0	0	0	0	
2308	City of North Powder	6/30/2014	Contribution	5.4	0.0	(1,878)	0	(138)	0	0	0	0	0	
2309	City of Gearhart	6/30/2019	Proportion	5.3	4.3	(224,589)	(182,214)	(42,375)	(42,375)	(42,375)	(42,375)	(42,375)	(12,714)	
2309	City of Gearhart	6/30/2019	Contribution	5.3	4.3	13,414	10,883	2,531	2,531	2,531	2,531	759	0	
2309	City of Gearhart	6/30/2018	Proportion	5.2	3.2	151,902	93,478	29,212	29,212	29,212	29,212	5,842	0	
2309	City of Gearhart	6/30/2018	Contribution	5.2	3.2	(35,843)	(22,057)	(6,893)	(6,893)	(6,893)	(1,378)	0	0	
2309	City of Gearhart	6/30/2017	Proportion	5.2	2.2	(25,538)	(10,805)	(4,911)	(4,911)	(983)	0	0	0	
2309	City of Gearhart	6/30/2017	Contribution	5.2	2.2	56,697	23,988	10,903	10,903	2,182	0	0	0	
2309	City of Gearhart	6/30/2016	Proportion	5.3	1.3	(6,074)	(1,490)	(1,146)	(1,146)	(344)	0	0	0	
2309	City of Gearhart	6/30/2016	Contribution	5.3	1.3	(281)	(69)	(53)	(53)	(16)	0	0	0	
2309	City of Gearhart	6/30/2015	Proportion	5.3	0.3	(15,413)	(873)	(2,908)	(873)	0	0	0	0	
2309	City of Gearhart	6/30/2015	Contribution	5.3	0.3	4,234	239	799	239	0	0	0	0	
2309	City of Gearhart	6/30/2014	Proportion	5.4	0.0	(5,591)	0	(416)	0	0	0	0	0	
2309	City of Gearhart	6/30/2014	Contribution	5.4	0.0	(30,612)	0	(2,267)	0	0	0	0	0	
2501	Port of The Dalles	6/30/2019	Proportion	5.3	4.3	(56,914)	(46,176)	(10,738)	(10,738)	(10,738)	(10,738)	(10,738)	(3,224)	
2501	Port of The Dalles	6/30/2019	Contribution	5.3	4.3	(13,783)	(11,182)	(2,601)	(2,601)	(2,601)	(2,601)	(778)	0	
2501	Port of The Dalles	6/30/2018	Proportion	5.2	3.2	1,202	740	231	231	231	47	0	0	
2501	Port of The Dalles	6/30/2018	Contribution	5.2	3.2	(18,466)	(11,364)	(3,551)	(3,551)	(3,551)	(711)	0	0	
2501	Port of The Dalles	6/30/2017	Proportion	5.2	2.2	13,137	5,559	2,526	2,526	507	0	0	0	
2501	Port of The Dalles	6/30/2017	Contribution	5.2	2.2	(11,644)	(4,927)	(2,239)	(2,239)	(449)	0	0	0	
2501	Port of The Dalles	6/30/2016	Proportion	5.3	1.3	49,672	12,184	9,372	9,372	2,812	0	0	0	
2501	Port of The Dalles	6/30/2016	Contribution	5.3	1.3	(12,326)	(3,022)	(2,326)	(2,326)	(696)	0	0	0	
2501	Port of The Dalles	6/30/2015	Proportion	5.3	0.3	(424)	(24)	(80)	(24)	0	0	0	0	
2501	Port of The Dalles	6/30/2015	Contribution	5.3	0.3	(5,975)	(340)	(1,127)	(340)	0	0	0	0	
2501	Port of The Dalles	6/30/2014	Proportion	5.4	0.0	18,049	0	1,339	0	0	0	0	0	
2501	Port of The Dalles	6/30/2014	Contribution	5.4	0.0	(10,234)	0	(759)	0	0	0	0	0	
2507	Port of Astoria	6/30/2019	Proportion	5.3	4.3	53,329	43,267	10,062	10,062	10,062	10,062	10,062	3,019	
2507	Port of Astoria	6/30/2019	Contribution	5.3	4.3	(11,863)	(9,641)	(2,242)	(2,242)	(2,242)	(2,242)	(673)	0	
2507	Port of Astoria	6/30/2018	Proportion	5.2	3.2	24,870	15,304	4,783	4,783	4,783	955	0	0	
2507	Port of Astoria	6/30/2018	Contribution	5.2	3.2	18,380	11,310	3,535	3,535	3,535	705	0	0	
2507	Port of Astoria	6/30/2017	Proportion	5.2	2.2	(130,098)	(55,041)	(25,019)	(25,019)	(5,003)	0	0	0	
2507	Port of Astoria	6/30/2017	Contribution	5.2	2.2	32,118	13,587	6,177	6,177	1,233	0	0	0	
2507	Port of Astoria	6/30/2016	Proportion	5.3	1.3	(35,655)	(8,747)	(6,727)	(6,727)	(2,020)	0	0	0	
2507	Port of Astoria	6/30/2016	Contribution	5.3	1.3	43,208	10,600	8,152	8,152	2,448	0	0	0	
2507	Port of Astoria	6/30/2015	Proportion	5.3	0.3	(22,250)	(1,260)	(4,198)	(1,260)	0	0	0	0	
2507	Port of Astoria	6/30/2015	Contribution	5.3	0.3	32,440	1,835	6,121	1,835	0	0	0	0	
2507	Port of Astoria	6/30/2014	Proportion	5.4	0.0	(30,675)	0	(2,270)	0	0	0	0	0	
2507	Port of Astoria	6/30/2014	Contribution	5.4	0.0	7,367	0	547	0	0	0	0	0	
2508	Multnomah Drainage	6/30/2019	Proportion	5.3	4.3	(167,516)	(135,909)	(31,607)	(31,607)	(31,607)	(31,607)	(31,607)	(9,481)	
2508	Multnomah Drainage	6/30/2019	Contribution	5.3	4.3	13,307	10,796	2,511	2,511	2,511	2,511	752	0	
2508	Multnomah Drainage	6/30/2018	Proportion	5.2	3.2	232,627	143,155	44,736	44,736	44,736	8,947	0	0	
2508	Multnomah Drainage	6/30/2018	Contribution	5.2	3.2	(34,845)	(21,443)	(6,701)	(6,701)	(6,701)	(1,340)	0	0	
2508	Multnomah Drainage	6/30/2017	Proportion	5.2	2.2	157,090	66,460	30,210	30,210	6,040	0	0	0	
2508	Multnomah Drainage	6/30/2017	Contribution	5.2	2.2	38,514	16,293	7,407	7,407	1,479	0	0	0	
2508	Multnomah Drainage	6/30/2016	Proportion	5.3	1.3	166,401	40,817	31,396	31,396	9,421	0	0	0	
2508	Multnomah Drainage	6/30/2016	Contribution	5.3	1.3	57,120	14,012	10,777	10,777	3,235	0	0	0	
2508	Multnomah Drainage	6/30/2015	Proportion	5.3	0.3	86,729	4,909	16,364	4,909	0	0	0	0	
2508	Multnomah Drainage	6/30/2015	Contribution	5.3	0.3	64,393	3,643	12,150	3,643	0	0	0	0	
2508	Multnomah Drainage	6/30/2014	Proportion	5.4	0.0	37,592	0	2,787	0	0	0	0	0	
2508	Multnomah Drainage	6/30/2014	Contribution	5.4	0.0	12,185	0	905	0	0	0	0	0	

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2510	Horsefly Irrigation District	6/30/2019	Proportion	5.3	4.3	116,111	94,203	21,908	21,908	21,908	21,908	21,908	6,571	0
2510	Horsefly Irrigation District	6/30/2019	Contribution	5.3	4.3	2,234	1,812	422	422	422	422	422	124	0
2510	Horsefly Irrigation District	6/30/2018	Proportion	5.2	3.2	(39,991)	(24,609)	(7,691)	(7,691)	(7,691)	(7,691)	(1,536)	0	0
2510	Horsefly Irrigation District	6/30/2018	Contribution	5.2	3.2	9,460	5,822	1,819	1,819	1,819	1,819	365	0	0
2510	Horsefly Irrigation District	6/30/2017	Proportion	5.2	2.2	(5,517)	(2,334)	(1,061)	(1,061)	(1,061)	(212)	0	0	0
2510	Horsefly Irrigation District	6/30/2017	Contribution	5.2	2.2	7,594	3,214	1,460	1,460	1,460	294	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Proportion	5.3	1.3	(11,163)	(2,739)	(2,106)	(2,106)	(633)	0	0	0	0
2510	Horsefly Irrigation District	6/30/2016	Contribution	5.3	1.3	9,835	2,411	1,856	1,856	555	0	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Proportion	5.3	0.3	41,041	2,321	7,744	2,321	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2015	Contribution	5.3	0.3	4,619	259	872	259	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Proportion	5.4	0.0	(10,380)	0	(770)	0	0	0	0	0	0
2510	Horsefly Irrigation District	6/30/2014	Contribution	5.4	0.0	3,677	0	272	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2019	Proportion	5.3	4.3	(239,308)	(194,156)	(45,152)	(45,152)	(45,152)	(45,152)	(45,152)	(13,548)	0
2511	Grants Pass Irrigation District	6/30/2019	Contribution	5.3	4.3	7,803	6,331	1,472	1,472	1,472	1,472	443	0	0
2511	Grants Pass Irrigation District	6/30/2018	Proportion	5.2	3.2	(14,820)	(9,120)	(2,850)	(2,850)	(2,850)	(2,850)	(570)	0	0
2511	Grants Pass Irrigation District	6/30/2018	Contribution	5.2	3.2	(27,096)	(16,674)	(5,211)	(5,211)	(5,211)	(1,041)	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Proportion	5.2	2.2	46,529	19,685	8,948	8,948	8,948	1,789	0	0	0
2511	Grants Pass Irrigation District	6/30/2017	Contribution	5.2	2.2	(3,819)	(1,617)	(734)	(734)	(734)	(149)	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Proportion	5.3	1.3	(9,708)	(2,380)	(1,832)	(1,832)	(548)	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2016	Contribution	5.3	1.3	5,920	1,452	1,117	335	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Proportion	5.3	0.3	(51,491)	(2,916)	(9,715)	(2,916)	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2015	Contribution	5.3	0.3	5,125	290	967	290	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2014	Proportion	5.4	0.0	(6,868)	0	(508)	0	0	0	0	0	0
2511	Grants Pass Irrigation District	6/30/2014	Contribution	5.4	0.0	(20,858)	0	(1,543)	0	0	0	0	0	0
2512	Port of Portland	6/30/2019	Proportion	5.3	4.3	(16,929,971)	(13,735,637)	(3,194,334)	(3,194,334)	(3,194,334)	(3,194,334)	(3,194,334)	(958,301)	0
2512	Port of Portland	6/30/2019	Contribution	5.3	4.3	32,215,548	26,137,143	6,078,405	6,078,405	6,078,405	6,078,405	1,823,523	0	0
2512	Port of Portland	6/30/2018	Proportion	5.2	3.2	(341,240)	(209,994)	(65,623)	(65,623)	(65,623)	(65,623)	(13,125)	0	0
2512	Port of Portland	6/30/2018	Contribution	5.2	3.2	(2,484,162)	(1,528,716)	(477,723)	(477,723)	(477,723)	(95,547)	0	0	0
2512	Port of Portland	6/30/2017	Proportion	5.2	2.2	1,631,001	690,039	313,654	313,654	313,654	62,731	0	0	0
2512	Port of Portland	6/30/2017	Contribution	5.2	2.2	(1,063,273)	(449,845)	(204,476)	(204,476)	(204,476)	(40,893)	0	0	0
2512	Port of Portland	6/30/2016	Proportion	5.3	1.3	(3,646,427)	(894,407)	(688,005)	(688,005)	(206,402)	0	0	0	0
2512	Port of Portland	6/30/2016	Contribution	5.3	1.3	(929,592)	(228,012)	(175,395)	(175,395)	(52,617)	0	0	0	0
2512	Port of Portland	6/30/2015	Proportion	5.3	0.3	3,964,238	224,393	747,969	224,393	0	0	0	0	0
2512	Port of Portland	6/30/2015	Contribution	5.3	0.3	(1,093,264)	(61,884)	(206,276)	(61,884)	0	0	0	0	0
2512	Port of Portland	6/30/2014	Proportion	5.4	0.0	(176,499)	0	(13,074)	0	0	0	0	0	0
2512	Port of Portland	6/30/2014	Contribution	5.4	0.0	(1,624,908)	0	(120,363)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2019	Proportion	5.3	4.3	(234,283)	(190,079)	(44,204)	(44,204)	(44,204)	(44,204)	(44,204)	(13,263)	0
2513	Port of Coos Bay	6/30/2019	Contribution	5.3	4.3	(138,467)	(112,341)	(26,126)	(26,126)	(26,126)	(26,126)	(7,837)	0	0
2513	Port of Coos Bay	6/30/2018	Proportion	5.2	3.2	552,423	339,953	106,235	106,235	106,235	106,235	21,248	0	0
2513	Port of Coos Bay	6/30/2018	Contribution	5.2	3.2	(106,992)	(65,842)	(20,575)	(20,575)	(20,575)	(4,117)	0	0	0
2513	Port of Coos Bay	6/30/2017	Proportion	5.2	2.2	305,131	129,094	58,679	58,679	58,679	11,736	0	0	0
2513	Port of Coos Bay	6/30/2017	Contribution	5.2	2.2	45,675	19,323	8,784	8,784	8,784	1,755	0	0	0
2513	Port of Coos Bay	6/30/2016	Proportion	5.3	1.3	(10,316)	(2,532)	(1,946)	(1,946)	(566)	0	0	0	0
2513	Port of Coos Bay	6/30/2016	Contribution	5.3	1.3	44,495	10,915	8,395	8,395	2,520	0	0	0	0
2513	Port of Coos Bay	6/30/2015	Proportion	5.3	0.3	(151,625)	(8,585)	(28,608)	(8,585)	0	0	0	0	0
2513	Port of Coos Bay	6/30/2015	Contribution	5.3	0.3	16,832	952	3,176	952	0	0	0	0	0
2513	Port of Coos Bay	6/30/2014	Proportion	5.4	0.0	(4,678)	0	(348)	0	0	0	0	0	0
2513	Port of Coos Bay	6/30/2014	Contribution	5.4	0.0	(72,026)	0	(5,336)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2019	Proportion	5.3	4.3	(380,641)	(308,822)	(71,819)	(71,819)	(71,819)	(71,819)	(71,819)	(21,546)	0
2515	Klamath County Fire District 1	6/30/2019	Contribution	5.3	4.3	(636,698)	(516,566)	(120,132)	(120,132)	(120,132)	(120,132)	(120,132)	(36,038)	0
2515	Klamath County Fire District 1	6/30/2018	Proportion	5.2	3.2	864,868	532,226	166,321	166,321	166,321	33,263	0	0	0
2515	Klamath County Fire District 1	6/30/2018	Contribution	5.2	3.2	(470,785)	(289,713)	(90,536)	(90,536)	(90,536)	(18,105)	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Proportion	5.2	2.2	(397,840)	(168,316)	(76,508)	(76,508)	(76,508)	(15,300)	0	0	0
2515	Klamath County Fire District 1	6/30/2017	Contribution	5.2	2.2	(161,774)	(68,444)	(31,110)	(31,110)	(31,110)	(6,224)	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Proportion	5.3	1.3	(279,118)	(68,462)	(52,664)	(52,664)	(15,798)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2016	Contribution	5.3	1.3	(80,901)	(19,845)	(15,264)	(15,264)	(4,581)	0	0	0	0
2515	Klamath County Fire District 1	6/30/2015	Proportion	5.3	0.3	(626,486)	(35,461)	(118,205)	(35,461)	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2015	Contribution	5.3	0.3	252,737	14,307	47,686	14,307	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2014	Proportion	5.4	0.0	(278,267)	0	(20,612)	0	0	0	0	0	0
2515	Klamath County Fire District 1	6/30/2014	Contribution	5.4	0.0	(768,022)	0	(56,892)	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2019	Proportion	5.3	4.3	288,222	166,935	38,822	38,822	38,822	38,822	38,822	11,647	0
2518	Clackamas County Housing Authority	6/30/2019	Contribution	5.3	4.3	59,122	47,967	11,155	11,155	11,155	11,155	3,347	0	0
2518	Clackamas County Housing Authority	6/30/2018	Proportion	5.2	3.2	(204,616)	(125,918)	(39,349)	(39,349)	(39,349)	(7,871)	0	0	0
2518	Clackamas County Housing Authority	6/30/2018	Contribution	5.2	3.2	34,752	21,386	6,683	6,683	6,683	1,337	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Proportion	5.2	2.2	(230,166)	(97,377)	(44,263)	(44,263)	(44,263)	(8,851)	0	0	0
2518	Clackamas County Housing Authority	6/30/2017	Contribution	5.2	2.2	109,148	46,178	20,990	20,990	20,990	4,198	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2518	Clackamas County Housing Authority	6/30/2016	Proportion	5.3	1.3	(144,335)	(35,403)	(27,233)	(27,233)	(8,170)	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2016	Contribution	5.3	1.3	57,811	14,179	10,908	10,908	3,271	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2015	Proportion	5.3	0.3	(135,008)	(7,643)	(25,473)	(7,643)	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2015	Contribution	5.3	0.3	38,805	2,195	7,322	2,195	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Proportion	5.4	0.0	29,011	0	2,151	0	0	0	0	0	0
2518	Clackamas County Housing Authority	6/30/2014	Contribution	5.4	0.0	(94,843)	0	(7,023)	0	0	0	0	0	0
2519	Home Forward	6/30/2019	Proportion	5.3	4.3	401,969	326,126	75,843	75,843	75,843	75,843	75,843	22,754	0
2519	Home Forward	6/30/2019	Contribution	5.3	4.3	(598,549)	(485,615)	(112,934)	(112,934)	(112,934)	(112,934)	(112,934)	(33,879)	0
2519	Home Forward	6/30/2018	Proportion	5.2	3.2	186,719	114,903	35,908	35,908	35,908	35,908	7,179	0	0
2519	Home Forward	6/30/2018	Contribution	5.2	3.2	(418,975)	(257,831)	(80,572)	(80,572)	(80,572)	(80,572)	(16,115)	0	0
2519	Home Forward	6/30/2017	Proportion	5.2	2.2	(1,192,585)	(504,556)	(229,343)	(229,343)	(229,343)	(45,870)	0	0	0
2519	Home Forward	6/30/2017	Contribution	5.2	2.2	(122,353)	(51,766)	(23,529)	(23,529)	(23,529)	(4,708)	0	0	0
2519	Home Forward	6/30/2016	Proportion	5.3	1.3	(466,882)	(114,518)	(88,091)	(88,091)	(26,427)	0	0	0	0
2519	Home Forward	6/30/2016	Contribution	5.3	1.3	(142,708)	(35,004)	(26,926)	(26,926)	(8,078)	0	0	0	0
2519	Home Forward	6/30/2015	Proportion	5.3	0.3	240,669	13,624	45,409	13,624	0	0	0	0	0
2519	Home Forward	6/30/2015	Contribution	5.3	0.3	(100,900)	(5,710)	(19,038)	(5,710)	0	0	0	0	0
2519	Home Forward	6/30/2014	Proportion	5.4	0.0	(125,994)	0	(9,334)	0	0	0	0	0	0
2519	Home Forward	6/30/2014	Contribution	5.4	0.0	(462,528)	0	(34,263)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2019	Proportion	5.3	4.3	(255,862)	(207,586)	(48,276)	(48,276)	(48,276)	(48,276)	(48,276)	(14,482)	0
2521	League of Oregon Cities	6/30/2019	Contribution	5.3	4.3	(135,005)	(109,532)	(25,473)	(25,473)	(25,473)	(25,473)	(7,640)	0	0
2521	League of Oregon Cities	6/30/2018	Proportion	5.2	3.2	1,818,611	1,119,145	349,733	349,733	349,733	349,733	69,946	0	0
2521	League of Oregon Cities	6/30/2018	Contribution	5.2	3.2	(147,079)	(90,511)	(28,284)	(28,284)	(28,284)	(5,659)	0	0	0
2521	League of Oregon Cities	6/30/2017	Proportion	5.2	2.2	(4,621,158)	(1,955,106)	(888,684)	(888,684)	(888,684)	(177,738)	0	0	0
2521	League of Oregon Cities	6/30/2017	Contribution	5.2	2.2	56,569	23,932	10,879	10,879	2,174	0	0	0	0
2521	League of Oregon Cities	6/30/2016	Proportion	5.3	1.3	(68,180)	(16,724)	(12,864)	(12,864)	(3,860)	0	0	0	0
2521	League of Oregon Cities	6/30/2016	Contribution	5.3	1.3	70,663	17,332	13,333	13,333	3,999	0	0	0	0
2521	League of Oregon Cities	6/30/2015	Proportion	5.3	0.3	(88,167)	(4,991)	(16,635)	(4,991)	0	0	0	0	0
2521	League of Oregon Cities	6/30/2015	Contribution	5.3	0.3	48,675	2,755	9,184	2,755	0	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Proportion	5.4	0.0	(1,852)	0	(137)	0	0	0	0	0	0
2521	League of Oregon Cities	6/30/2014	Contribution	5.4	0.0	(29,135)	0	(2,158)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2019	Proportion	5.3	4.3	177,960	144,383	33,577	33,577	33,577	33,577	33,577	10,075	0
2522	Lane Council of Governments	6/30/2019	Contribution	5.3	4.3	(1,248,633)	(1,013,042)	(235,591)	(235,591)	(235,591)	(235,591)	(235,591)	(70,678)	0
2522	Lane Council of Governments	6/30/2018	Proportion	5.2	3.2	414,795	255,259	79,768	79,768	79,768	79,768	15,955	0	0
2522	Lane Council of Governments	6/30/2018	Contribution	5.2	3.2	(327,458)	(201,512)	(62,973)	(62,973)	(62,973)	(62,973)	(12,593)	0	0
2522	Lane Council of Governments	6/30/2017	Proportion	5.2	2.2	654,736	277,003	125,911	125,911	125,911	25,181	0	0	0
2522	Lane Council of Governments	6/30/2017	Contribution	5.2	2.2	100,940	42,704	19,412	19,412	19,412	3,880	0	0	0
2522	Lane Council of Governments	6/30/2016	Proportion	5.3	1.3	(629,865)	(154,497)	(118,842)	(118,842)	(35,655)	0	0	0	0
2522	Lane Council of Governments	6/30/2016	Contribution	5.3	1.3	304,356	74,652	57,426	57,426	17,226	0	0	0	0
2522	Lane Council of Governments	6/30/2015	Proportion	5.3	0.3	732,756	41,476	138,256	41,476	0	0	0	0	0
2522	Lane Council of Governments	6/30/2015	Contribution	5.3	0.3	196,195	11,105	37,018	11,105	0	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Proportion	5.4	0.0	(320,949)	0	(23,774)	0	0	0	0	0	0
2522	Lane Council of Governments	6/30/2014	Contribution	5.4	0.0	(271,259)	0	(20,094)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2019	Proportion	5.3	4.3	(2,186,773)	(1,774,174)	(412,599)	(412,599)	(412,599)	(412,599)	(412,599)	(123,778)	0
2526	Clatskanie PUD	6/30/2019	Contribution	5.3	4.3	2,123,145	1,722,552	400,593	400,593	400,593	400,593	400,593	120,180	0
2526	Clatskanie PUD	6/30/2018	Proportion	5.2	3.2	590,816	363,580	113,618	113,618	113,618	22,726	0	0	0
2526	Clatskanie PUD	6/30/2018	Contribution	5.2	3.2	(164,384)	(101,160)	(31,612)	(31,612)	(31,612)	(31,612)	(6,324)	0	0
2526	Clatskanie PUD	6/30/2017	Proportion	5.2	2.2	(159,099)	(67,311)	(30,596)	(30,596)	(6,119)	0	0	0	0
2526	Clatskanie PUD	6/30/2017	Contribution	5.2	2.2	148,246	62,719	28,509	28,509	5,701	0	0	0	0
2526	Clatskanie PUD	6/30/2016	Proportion	5.3	1.3	(90,391)	(22,171)	(17,055)	(17,055)	(5,116)	0	0	0	0
2526	Clatskanie PUD	6/30/2016	Contribution	5.3	1.3	148,898	36,522	28,094	28,094	8,428	0	0	0	0
2526	Clatskanie PUD	6/30/2015	Proportion	5.3	0.3	(203,684)	(11,529)	(38,431)	(11,529)	0	0	0	0	0
2526	Clatskanie PUD	6/30/2015	Contribution	5.3	0.3	166,337	9,417	31,384	9,417	0	0	0	0	0
2526	Clatskanie PUD	6/30/2014	Proportion	5.4	0.0	(143,594)	0	(10,639)	0	0	0	0	0	0
2526	Clatskanie PUD	6/30/2014	Contribution	5.4	0.0	(22,389)	0	(1,659)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2019	Proportion	5.3	4.3	(217,496)	(176,459)	(41,037)	(41,037)	(41,037)	(41,037)	(41,037)	(123,311)	0
2527	Deschutes Valley Water District	6/30/2019	Contribution	5.3	4.3	385,910	313,097	72,813	72,813	72,813	72,813	72,813	21,845	0
2527	Deschutes Valley Water District	6/30/2018	Proportion	5.2	3.2	(533,996)	(328,612)	(102,692)	(102,692)	(102,692)	(20,536)	0	0	0
2527	Deschutes Valley Water District	6/30/2018	Contribution	5.2	3.2	2,001,320	1,231,582	384,869	384,869	384,869	384,869	76,975	0	0
2527	Deschutes Valley Water District	6/30/2017	Proportion	5.2	2.2	(487,624)	(206,302)	(93,774)	(93,774)	(18,754)	0	0	0	0
2527	Deschutes Valley Water District	6/30/2017	Contribution	5.2	2.2	45,606	19,296	8,770	8,770	1,756	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Proportion	5.3	1.3	40,347	9,895	7,613	7,613	2,282	0	0	0	0
2527	Deschutes Valley Water District	6/30/2016	Contribution	5.3	1.3	14,169	3,477	2,673	2,673	804	0	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Proportion	5.3	0.3	(266,795)	(15,100)	(50,339)	(15,100)	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2015	Contribution	5.3	0.3	56,720	3,210	10,702	3,210	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Proportion	5.4	0.0	(328)	0	(23)	0	0	0	0	0	0
2527	Deschutes Valley Water District	6/30/2014	Contribution	5.4	0.0	(39,250)	0	(2,905)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2528	Columbia River Fire & Rescue	6/30/2019	Proportion	5.3	4.3	(591,735)	(480,087)	(111,648)	(111,648)	(111,648)	(111,648)	(111,648)	(33,495)	0
2528	Columbia River Fire & Rescue	6/30/2019	Contribution	5.3	4.3	(236,573)	(191,937)	(44,636)	(44,636)	(44,636)	(44,636)	(44,636)	(13,393)	0
2528	Columbia River Fire & Rescue	6/30/2018	Proportion	5.2	3.2	806,375	496,231	155,072	155,072	155,072	155,072	31,015	0	0
2528	Columbia River Fire & Rescue	6/30/2018	Contribution	5.2	3.2	(196,476)	(120,908)	(37,784)	(37,784)	(37,784)	(37,784)	(7,556)	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Proportion	5.2	2.2	(101,644)	(43,003)	(19,547)	(19,547)	(19,547)	(3,909)	0	0	0
2528	Columbia River Fire & Rescue	6/30/2017	Contribution	5.2	2.2	46,771	19,789	8,994	8,994	8,994	1,801	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Proportion	5.3	1.3	(171,171)	(41,987)	(32,296)	(32,296)	(9,691)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2016	Contribution	5.3	1.3	(12,462)	(3,058)	(2,351)	(2,351)	(707)	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Proportion	5.3	0.3	(118,027)	(6,682)	(22,269)	(6,682)	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2015	Contribution	5.3	0.3	13,263	753	2,502	753	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Proportion	5.4	0.0	74,726	0	5,536	0	0	0	0	0	0
2528	Columbia River Fire & Rescue	6/30/2014	Contribution	5.4	0.0	(126,582)	0	(9,377)	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2019	Proportion	5.3	4.3	128,959	104,627	24,332	24,332	24,332	24,332	24,332	7,299	0
2529	East Fork Irrigation District	6/30/2019	Contribution	5.3	4.3	(15,649)	(12,696)	(2,953)	(2,953)	(2,953)	(2,953)	(884)	0	0
2529	East Fork Irrigation District	6/30/2018	Proportion	5.2	3.2	(70,139)	(43,163)	(13,488)	(13,488)	(13,488)	(13,488)	(2,699)	0	0
2529	East Fork Irrigation District	6/30/2018	Contribution	5.2	3.2	6,882	4,236	1,323	1,323	1,323	267	0	0	0
2529	East Fork Irrigation District	6/30/2017	Proportion	5.2	2.2	(36,292)	(14,931)	(6,787)	(6,787)	(6,787)	(1,357)	0	0	0
2529	East Fork Irrigation District	6/30/2017	Contribution	5.2	2.2	6,018	2,547	1,157	1,157	233	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Proportion	5.3	1.3	39,747	9,751	7,499	7,499	2,252	0	0	0	0
2529	East Fork Irrigation District	6/30/2016	Contribution	5.3	1.3	1,630	398	308	90	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2015	Proportion	5.3	0.3	(7,641)	(431)	(1,442)	(431)	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2015	Contribution	5.3	0.3	7,865	445	1,484	445	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2014	Proportion	5.4	0.0	1,059	0	79	0	0	0	0	0	0
2529	East Fork Irrigation District	6/30/2014	Contribution	5.4	0.0	1,821	0	136	0	0	0	0	0	0
2530	River Road Water District	6/30/2019	Proportion	5.3	4.3	(69,119)	(56,078)	(13,041)	(13,041)	(13,041)	(13,041)	(13,041)	(3,914)	0
2530	River Road Water District	6/30/2019	Contribution	5.3	4.3	(63,468)	(51,493)	(11,975)	(11,975)	(11,975)	(11,975)	(11,975)	(3,593)	0
2530	River Road Water District	6/30/2018	Proportion	5.2	3.2	25,528	15,710	4,909	4,909	4,909	983	0	0	0
2530	River Road Water District	6/30/2018	Contribution	5.2	3.2	(55,695)	(34,273)	(10,711)	(10,711)	(10,711)	(2,140)	0	0	0
2530	River Road Water District	6/30/2017	Proportion	5.2	2.2	(29,452)	(12,460)	(5,664)	(5,664)	(5,664)	(1,132)	0	0	0
2530	River Road Water District	6/30/2017	Contribution	5.2	2.2	(41,997)	(17,769)	(8,076)	(8,076)	(8,076)	(1,617)	0	0	0
2530	River Road Water District	6/30/2016	Proportion	5.3	1.3	(41,167)	(10,099)	(7,767)	(7,767)	(2,332)	0	0	0	0
2530	River Road Water District	6/30/2016	Contribution	5.3	1.3	(33,824)	(8,296)	(6,382)	(6,382)	(1,914)	0	0	0	0
2530	River Road Water District	6/30/2015	Proportion	5.3	0.3	(56,703)	(3,208)	(10,699)	(3,208)	0	0	0	0	0
2530	River Road Water District	6/30/2015	Contribution	5.3	0.3	(37,159)	(2,104)	(7,011)	(2,104)	0	0	0	0	0
2530	River Road Water District	6/30/2014	Proportion	5.4	0.0	(1,468)	0	(108)	0	0	0	0	0	0
2530	River Road Water District	6/30/2014	Contribution	5.4	0.0	(52,306)	0	(3,876)	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2019	Proportion	5.3	4.3	648,241	525,931	122,310	122,310	122,310	122,310	122,310	36,691	0
2531	Oregon School Boards Association	6/30/2019	Contribution	5.3	4.3	(90,804)	(73,671)	(17,133)	(17,133)	(17,133)	(17,133)	(5,133)	0	0
2531	Oregon School Boards Association	6/30/2018	Proportion	5.2	3.2	173,539	106,793	33,373	33,373	33,373	33,373	6,674	0	0
2531	Oregon School Boards Association	6/30/2018	Contribution	5.2	3.2	116,345	71,597	22,374	22,374	22,374	22,374	4,475	0	0
2531	Oregon School Boards Association	6/30/2017	Proportion	5.2	2.2	(327,003)	(138,348)	(62,885)	(62,885)	(62,885)	(12,578)	0	0	0
2531	Oregon School Boards Association	6/30/2017	Contribution	5.2	2.2	56,546	23,924	10,874	10,874	10,874	2,176	0	0	0
2531	Oregon School Boards Association	6/30/2016	Proportion	5.3	1.3	(85,529)	(20,977)	(16,138)	(16,138)	(4,839)	0	0	0	0
2531	Oregon School Boards Association	6/30/2016	Contribution	5.3	1.3	123,380	30,264	23,279	23,279	6,985	0	0	0	0
2531	Oregon School Boards Association	6/30/2015	Proportion	5.3	0.3	(201,281)	(11,391)	(37,978)	(11,391)	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2015	Contribution	5.3	0.3	97,670	5,530	18,428	5,530	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2014	Proportion	5.4	0.0	73,781	0	5,466	0	0	0	0	0	0
2531	Oregon School Boards Association	6/30/2014	Contribution	5.4	0.0	(113,425)	0	(8,400)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2019	Proportion	5.3	4.3	75,244	61,047	14,197	14,197	14,197	14,197	14,197	4,259	0
2533	Owyhee Irrigation District	6/30/2019	Contribution	5.3	4.3	(2,388)	(1,937)	(451)	(451)	(451)	(451)	(133)	0	0
2533	Owyhee Irrigation District	6/30/2018	Proportion	5.2	3.2	(134,999)	(83,077)	(25,961)	(25,961)	(25,961)	(25,961)	(5,194)	0	0
2533	Owyhee Irrigation District	6/30/2018	Contribution	5.2	3.2	86,392	53,164	16,614	16,614	16,614	3,322	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Proportion	5.2	2.2	(176,025)	(74,472)	(33,851)	(33,851)	(33,851)	(6,770)	0	0	0
2533	Owyhee Irrigation District	6/30/2017	Contribution	5.2	2.2	93,659	39,626	18,011	18,011	18,011	3,604	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Proportion	5.3	1.3	(234,973)	(57,633)	(44,335)	(44,335)	(13,298)	0	0	0	0
2533	Owyhee Irrigation District	6/30/2016	Contribution	5.3	1.3	88,296	21,656	16,660	16,660	4,996	0	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Proportion	5.3	0.3	(373,606)	(21,146)	(70,492)	(21,146)	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2015	Contribution	5.3	0.3	75,834	4,294	14,308	4,294	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2014	Proportion	5.4	0.0	(46,078)	0	(3,413)	0	0	0	0	0	0
2533	Owyhee Irrigation District	6/30/2014	Contribution	5.4	0.0	12,614	0	934	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2535	Athena Cemetery Maintenance District 1	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2535	Athena Cemetary Maintenance District 1	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2016	Contribution	5.3	0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2535	Athena Cemetary Maintenance District 1	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2019	Contribution	5.3	4.3	122	99	23	23	23	23	23	7	0
2536	Valley View Cemetery	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2017	Contribution	5.2	2.2	199	85	38	38	38	9	0	0	0
2536	Valley View Cemetery	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2536	Valley View Cemetery	6/30/2014	Contribution	5.4	0.0	2,671	0	196	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2019	Proportion	5.3	4.3	(41,653)	(33,794)	(7,859)	(7,859)	(7,859)	(7,859)	(7,859)	(2,358)	0
2538	Clackamas Vector Control	6/30/2019	Contribution	5.3	4.3	(25,282)	(20,512)	(4,770)	(4,770)	(4,770)	(4,770)	(4,770)	(1,432)	0
2538	Clackamas Vector Control	6/30/2018	Proportion	5.2	3.2	(45,394)	(27,934)	(8,730)	(8,730)	(8,730)	(8,730)	(1,744)	0	0
2538	Clackamas Vector Control	6/30/2018	Contribution	5.2	3.2	(14,028)	(8,632)	(2,698)	(2,698)	(2,698)	(2,698)	(538)	0	0
2538	Clackamas Vector Control	6/30/2017	Proportion	5.2	2.2	180,371	76,310	34,687	34,687	34,687	6,936	0	0	0
2538	Clackamas Vector Control	6/30/2017	Contribution	5.2	2.2	(9,703)	(4,105)	(1,866)	(1,866)	(1,866)	(373)	0	0	0
2538	Clackamas Vector Control	6/30/2016	Proportion	5.3	1.3	(181,143)	(44,431)	(34,178)	(34,178)	(10,253)	0	0	0	0
2538	Clackamas Vector Control	6/30/2016	Contribution	5.3	1.3	26,816	6,576	5,060	5,060	1,516	0	0	0	0
2538	Clackamas Vector Control	6/30/2015	Proportion	5.3	0.3	(2,812)	(157)	(531)	(531)	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2015	Contribution	5.3	0.3	6,392	362	1,206	362	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2014	Proportion	5.4	0.0	2,748	0	203	0	0	0	0	0	0
2538	Clackamas Vector Control	6/30/2014	Contribution	5.4	0.0	1,373	0	103	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2019	Proportion	5.3	4.3	(36,507)	(29,619)	(6,888)	(6,888)	(6,888)	(6,888)	(6,888)	(2,067)	0
2540	West Extension Irrigation District	6/30/2019	Contribution	5.3	4.3	(10,633)	(8,627)	(2,006)	(2,006)	(2,006)	(2,006)	(603)	0	0
2540	West Extension Irrigation District	6/30/2018	Proportion	5.2	3.2	(593)	(365)	(114)	(114)	(114)	(23)	0	0	0
2540	West Extension Irrigation District	6/30/2018	Contribution	5.2	3.2	(19,147)	(11,783)	(3,682)	(3,682)	(3,682)	(737)	0	0	0
2540	West Extension Irrigation District	6/30/2017	Proportion	5.2	2.2	98,245	41,566	18,893	18,893	18,893	3,780	0	0	0
2540	West Extension Irrigation District	6/30/2017	Contribution	5.2	2.2	(13,571)	(5,741)	(2,610)	(2,610)	(2,610)	0	0	0	0
2540	West Extension Irrigation District	6/30/2016	Proportion	5.3	1.3	(69,880)	(17,140)	(13,185)	(13,185)	(3,955)	(521)	0	0	0
2540	West Extension Irrigation District	6/30/2016	Contribution	5.3	1.3	1,254	306	237	69	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2015	Proportion	5.3	0.3	(21,454)	(1,214)	(4,048)	(1,214)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2015	Contribution	5.3	0.3	(9,044)	(514)	(1,706)	(514)	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2014	Proportion	5.4	0.0	3,287	0	242	0	0	0	0	0	0
2540	West Extension Irrigation District	6/30/2014	Contribution	5.4	0.0	(10,384)	0	(769)	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2019	Proportion	5.3	4.3	50,050	40,607	9,443	9,443	9,443	9,443	9,443	2,835	0
2541	Jackson County Vector Control District	6/30/2019	Contribution	5.3	4.3	(10,622)	(8,618)	(2,004)	(2,004)	(2,004)	(2,004)	(602)	0	0
2541	Jackson County Vector Control District	6/30/2018	Proportion	5.2	3.2	44,010	27,084	8,463	8,463	8,463	1,695	0	0	0
2541	Jackson County Vector Control District	6/30/2018	Contribution	5.2	3.2	(8,411)	(5,175)	(1,618)	(1,618)	(1,618)	(321)	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Proportion	5.2	2.2	(42,619)	(18,031)	(8,196)	(8,196)	(8,196)	(1,639)	0	0	0
2541	Jackson County Vector Control District	6/30/2017	Contribution	5.2	2.2	1,733	734	333	333	333	68	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Proportion	5.3	1.3	105,085	25,777	19,827	19,827	5,950	0	0	0	0
2541	Jackson County Vector Control District	6/30/2016	Contribution	5.3	1.3	(4,492)	(1,100)	(848)	(848)	(252)	0	0	0	0
2541	Jackson County Vector Control District	6/30/2015	Proportion	5.3	0.3	(135,323)	(7,658)	(25,533)	(7,658)	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2015	Contribution	5.3	0.3	8,797	497	1,660	497	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2014	Proportion	5.4	0.0	21,352	0	1,582	0	0	0	0	0	0
2541	Jackson County Vector Control District	6/30/2014	Contribution	5.4	0.0	(23,450)	0	(1,735)	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2019	Proportion	5.3	4.3	13,206	10,714	2,492	2,492	2,492	2,492	746	0	0
2542	Rainbow Water District	6/30/2019	Contribution	5.3	4.3	(9,213)	(7,475)	(1,738)	(1,738)	(1,738)	(1,738)	(523)	0	0
2542	Rainbow Water District	6/30/2018	Proportion	5.2	3.2	66,414	40,870	12,772	12,772	12,772	2,554	0	0	0
2542	Rainbow Water District	6/30/2018	Contribution	5.2	3.2	7,027	4,325	1,351	1,351	1,351	272	0	0	0
2542	Rainbow Water District	6/30/2017	Proportion	5.2	2.2	803	341	154	154	33	0	0	0	0
2542	Rainbow Water District	6/30/2017	Contribution	5.2	2.2	22,176	9,381	4,265	4,265	851	0	0	0	0
2542	Rainbow Water District	6/30/2016	Proportion	5.3	1.3	(14,303)	(3,507)	(2,699)	(2,699)	(808)	0	0	0	0
2542	Rainbow Water District	6/30/2016	Contribution	5.3	1.3	22,069	5,413	4,164	4,164	1,249	0	0	0	0
2542	Rainbow Water District	6/30/2015	Proportion	5.3	0.3	(68,206)	(3,861)	(12,869)	(3,861)	0	0	0	0	0
2542	Rainbow Water District	6/30/2015	Contribution	5.3	0.3	16,158	913	3,049	913	0	0	0	0	0
2542	Rainbow Water District	6/30/2014	Proportion	5.4	0.0	6,597	0	487	0	0	0	0	0	0
2542	Rainbow Water District	6/30/2014	Contribution	5.4	0.0	(25,085)	0	(1,860)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2545	Council of Governments	6/30/2019	Proportion	5.3	4.3	553,304	448,907	104,397	104,397	104,397	104,397	104,397	31,319	0
2545	Council of Governments	6/30/2019	Contribution	5.3	4.3	(229,880)	(186,506)	(43,374)	(43,374)	(43,374)	(43,374)	(43,374)	(13,010)	0
2545	Council of Governments	6/30/2018	Proportion	5.2	3.2	(328,476)	(202,140)	(63,168)	(63,168)	(63,168)	(63,168)	(12,636)	0	0
2545	Council of Governments	6/30/2018	Contribution	5.2	3.2	(167,698)	(103,198)	(32,250)	(32,250)	(32,250)	(32,250)	(6,448)	0	0
2545	Council of Governments	6/30/2017	Proportion	5.2	2.2	(770,912)	(326,156)	(148,252)	(148,252)	(148,252)	(148,252)	(29,652)	0	0
2545	Council of Governments	6/30/2017	Contribution	5.2	2.2	(63,639)	(26,925)	(12,238)	(12,238)	(12,238)	(12,238)	(2,449)	0	0
2545	Council of Governments	6/30/2016	Proportion	5.3	1.3	(86,568)	(21,232)	(16,334)	(16,334)	(16,334)	(4,898)	0	0	0
2545	Council of Governments	6/30/2016	Contribution	5.3	1.3	639	493	493	493	493	146	0	0	0
2545	Council of Governments	6/30/2015	Proportion	5.3	0.3	(86,250)	(4,880)	(16,274)	(4,880)	0	0	0	0	0
2545	Council of Governments	6/30/2015	Contribution	5.3	0.3	52,648	2,978	9,934	2,978	0	0	0	0	0
2545	Council of Governments	6/30/2014	Proportion	5.4	0.0	190,597	0	14,117	0	0	0	0	0	0
2545	Council of Governments	6/30/2014	Contribution	5.4	0.0	(189,549)	0	(14,039)	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2547	Metzger Water District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2019	Proportion	5.3	4.3	165,966	134,652	31,314	31,314	31,314	31,314	31,314	9,396	0
2549	Rogue River Fire District	6/30/2019	Contribution	5.3	4.3	(42,514)	(34,492)	(8,022)	(8,022)	(8,022)	(8,022)	(8,022)	(2,404)	0
2549	Rogue River Fire District	6/30/2018	Proportion	5.2	3.2	61,348	37,752	11,798	11,798	11,798	11,798	2,358	0	0
2549	Rogue River Fire District	6/30/2018	Contribution	5.2	3.2	3,752	2,308	722	722	722	722	142	0	0
2549	Rogue River Fire District	6/30/2017	Proportion	5.2	2.2	(107,245)	(45,373)	(20,624)	(20,624)	(20,624)	(4,125)	0	0	0
2549	Rogue River Fire District	6/30/2017	Contribution	5.2	2.2	38,933	16,472	7,487	7,487	7,487	1,498	0	0	0
2549	Rogue River Fire District	6/30/2016	Proportion	5.3	1.3	95,024	23,308	17,929	17,929	5,379	0	0	0	0
2549	Rogue River Fire District	6/30/2016	Contribution	5.3	1.3	8,609	2,113	1,624	1,624	489	0	0	0	0
2549	Rogue River Fire District	6/30/2015	Proportion	5.3	0.3	(69,612)	(3,942)	(13,134)	(3,942)	0	0	0	0	0
2549	Rogue River Fire District	6/30/2015	Contribution	5.3	0.3	32,710	1,850	6,172	1,850	0	0	0	0	0
2549	Rogue River Fire District	6/30/2014	Proportion	5.4	0.0	54,659	0	4,049	0	0	0	0	0	0
2549	Rogue River Fire District	6/30/2014	Contribution	5.4	0.0	(13,699)	0	(1,014)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2019	Proportion	5.3	4.3	24,233	19,661	4,572	4,572	4,572	4,572	4,572	1,373	0
2550	Nyssa Road Assessment District 2	6/30/2019	Contribution	5.3	4.3	(6,167)	(5,003)	(1,164)	(1,164)	(1,164)	(1,164)	(1,164)	(347)	0
2550	Nyssa Road Assessment District 2	6/30/2018	Proportion	5.2	3.2	(67,410)	(41,484)	(12,963)	(12,963)	(12,963)	(12,963)	(2,595)	0	0
2550	Nyssa Road Assessment District 2	6/30/2018	Contribution	5.2	3.2	29,448	18,122	5,663	5,663	5,663	5,663	1,133	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Proportion	5.2	2.2	(39,326)	(16,637)	(7,563)	(7,563)	(7,563)	(1,511)	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2017	Contribution	5.2	2.2	32,546	13,769	6,259	6,259	6,259	1,251	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Proportion	5.3	1.3	(97,497)	(23,913)	(18,396)	(18,396)	(5,517)	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2016	Contribution	5.3	1.3	38,521	9,449	7,268	7,268	2,181	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Proportion	5.3	0.3	(72,659)	(4,114)	(13,709)	(4,114)	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2015	Contribution	5.3	0.3	28,447	1,612	5,367	1,612	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2014	Proportion	5.4	0.0	(9,881)	0	(731)	0	0	0	0	0	0
2550	Nyssa Road Assessment District 2	6/30/2014	Contribution	5.4	0.0	31,154	0	2,309	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2019	Proportion	5.3	4.3	306,049	248,304	57,745	57,745	57,745	57,745	57,745	17,324	0
2551	Sandy Fire Department	6/30/2019	Contribution	5.3	4.3	(21,535)	(17,472)	(4,063)	(4,063)	(4,063)	(4,063)	(4,063)	(1,220)	0
2551	Sandy Fire Department	6/30/2018	Proportion	5.2	3.2	156,521	96,321	30,100	30,100	30,100	30,100	6,021	0	0
2551	Sandy Fire Department	6/30/2018	Contribution	5.2	3.2	2,670	1,644	513	513	513	513	105	0	0
2551	Sandy Fire Department	6/30/2017	Proportion	5.2	2.2	(7,573)	(3,205)	(1,456)	(1,456)	(1,456)	(293)	0	0	0
2551	Sandy Fire Department	6/30/2017	Contribution	5.2	2.2	44,093	18,656	8,479	8,479	8,479	1,698	0	0	0
2551	Sandy Fire Department	6/30/2016	Proportion	5.3	1.3	84,708	20,776	15,983	15,983	4,793	0	0	0	0
2551	Sandy Fire Department	6/30/2016	Contribution	5.3	1.3	14,423	3,539	2,721	2,721	818	0	0	0	0
2551	Sandy Fire Department	6/30/2015	Proportion	5.3	0.3	(52,001)	(2,941)	(9,812)	(2,941)	0	0	0	0	0
2551	Sandy Fire Department	6/30/2015	Contribution	5.3	0.3	26,673	1,508	5,033	1,508	0	0	0	0	0
2551	Sandy Fire Department	6/30/2014	Proportion	5.4	0.0	(91,689)	0	(6,794)	0	0	0	0	0	0
2551	Sandy Fire Department	6/30/2014	Contribution	5.4	0.0	23,179	0	1,719	0	0	0	0	0	0
2552	Winston-Dillard Fire District	6/30/2019	Proportion	5.3	4.3	(276,155)	(224,050)	(52,105)	(52,105)	(52,105)	(52,105)	(52,105)	(15,630)	0
2552	Winston-Dillard Fire District	6/30/2019	Contribution	5.3	4.3	33,370	27,074	6,296	6,296	6,296	6,296	6,296	1,890	0
2552	Winston-Dillard Fire District	6/30/2018	Proportion	5.2	3.2	25,634	15,774	4,930	4,930	4,930	984	0	0	0
2552	Winston-Dillard Fire District	6/30/2018	Contribution	5.2	3.2	15,780	9,710	3,035	3,035	3,035	605	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Proportion	5.2	2.2	(131,073)	(55,455)	(25,206)	(25,206)	(25,206)	(5,043)	0	0	0
2552	Winston-Dillard Fire District	6/30/2017	Contribution	5.2	2.2	55,527	23,493	10,678	10,678	10,678	2,137	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2552	Winston-Dillard Fire District	6/30/2016	Proportion	5.3	1.3	17,573	4,309	3,316	3,316	993	0	0	0	
2552	Winston-Dillard Fire District	6/30/2016	Contribution	5.3	1.3	61,871	15,175	11,674	11,674	3,501	0	0	0	
2552	Winston-Dillard Fire District	6/30/2015	Proportion	5.3	0.3	(324,750)	(18,380)	(61,274)	(18,380)	0	0	0	0	
2552	Winston-Dillard Fire District	6/30/2015	Contribution	5.3	0.3	107,214	6,069	20,229	6,069	0	0	0	0	
2552	Winston-Dillard Fire District	6/30/2014	Proportion	5.4	0.0	12,219	0	904	0	0	0	0	0	
2552	Winston-Dillard Fire District	6/30/2014	Contribution	5.4	0.0	27,099	0	2,009	0	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(15,389)	(12,485)	(2,904)	(2,904)	(2,904)	(2,904)	(869)	0	
2553	Tangent Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	17,798	14,440	3,358	3,358	3,358	3,358	1,008	0	
2553	Tangent Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	5,733	3,529	1,102	1,102	1,102	1,102	223	0	
2553	Tangent Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	5,743	3,535	1,104	1,104	1,104	1,104	223	0	
2553	Tangent Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(9,517)	(4,027)	(1,830)	(1,830)	(1,830)	(367)	0	0	
2553	Tangent Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	13,279	5,617	2,554	2,554	2,554	509	0	0	
2553	Tangent Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(16,996)	(4,168)	(3,207)	(3,207)	(961)	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	18,163	4,455	3,427	3,427	1,028	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(14,073)	(798)	(2,655)	(798)	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	11,488	648	2,168	648	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	3,469	0	259	0	0	0	0	0	
2553	Tangent Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(108)	0	(8)	0	0	0	0	0	
2555	Monroe Fire Department	6/30/2019	Proportion	5.3	4.3	(12,251)	(9,939)	(2,312)	(2,312)	(2,312)	(2,312)	(691)	0	
2555	Monroe Fire Department	6/30/2019	Contribution	5.3	4.3	7,452	6,046	1,406	1,406	1,406	1,406	422	0	
2555	Monroe Fire Department	6/30/2018	Proportion	5.2	3.2	11,542	7,102	2,220	2,220	2,220	2,220	442	0	
2555	Monroe Fire Department	6/30/2018	Contribution	5.2	3.2	(3,198)	(1,968)	(615)	(615)	(615)	(123)	0	0	
2555	Monroe Fire Department	6/30/2017	Proportion	5.2	2.2	28,306	11,977	5,443	5,443	5,443	1,091	0	0	
2555	Monroe Fire Department	6/30/2017	Contribution	5.2	2.2	(110)	(47)	(21)	(21)	(5)	0	0	0	
2555	Monroe Fire Department	6/30/2016	Proportion	5.3	1.3	322	78	61	61	17	0	0	0	
2555	Monroe Fire Department	6/30/2016	Contribution	5.3	1.3	1,834	450	346	346	104	0	0	0	
2555	Monroe Fire Department	6/30/2015	Proportion	5.3	0.3	(508)	(28)	(96)	(28)	0	0	0	0	
2555	Monroe Fire Department	6/30/2015	Contribution	5.3	0.3	1,525	85	288	85	0	0	0	0	
2555	Monroe Fire Department	6/30/2014	Proportion	5.4	0.0	1,529	0	114	0	0	0	0	0	
2555	Monroe Fire Department	6/30/2014	Contribution	5.4	0.0	92	0	7	0	0	0	0	0	
2556	Jackson County Fire District 5	6/30/2019	Proportion	5.3	4.3	(464,560)	(376,907)	(87,653)	(87,653)	(87,653)	(87,653)	(26,295)	0	
2556	Jackson County Fire District 5	6/30/2019	Contribution	5.3	4.3	(261,938)	(49,422)	(49,422)	(49,422)	(49,422)	(49,422)	(14,828)	0	
2556	Jackson County Fire District 5	6/30/2018	Proportion	5.2	3.2	392,613	241,609	75,502	75,502	75,502	75,502	15,103	0	
2556	Jackson County Fire District 5	6/30/2018	Contribution	5.2	3.2	(250,473)	(154,137)	(48,168)	(48,168)	(48,168)	(48,168)	(9,633)	0	
2556	Jackson County Fire District 5	6/30/2017	Proportion	5.2	2.2	142,563	60,315	27,416	27,416	27,416	5,483	0	0	
2556	Jackson County Fire District 5	6/30/2017	Contribution	5.2	2.2	(114,160)	(48,298)	(21,954)	(21,954)	(21,954)	(4,390)	0	0	
2556	Jackson County Fire District 5	6/30/2016	Proportion	5.3	1.3	361,043	88,559	68,121	68,121	20,438	0	0	0	
2556	Jackson County Fire District 5	6/30/2016	Contribution	5.3	1.3	(46,525)	(11,413)	(8,778)	(8,778)	(2,635)	0	0	0	
2556	Jackson County Fire District 5	6/30/2015	Proportion	5.3	0.3	(367,988)	(20,828)	(69,432)	(20,828)	0	0	0	0	
2556	Jackson County Fire District 5	6/30/2015	Contribution	5.3	0.3	(5,498)	(313)	(1,037)	(313)	0	0	0	0	
2556	Jackson County Fire District 5	6/30/2014	Proportion	5.4	0.0	(28,580)	0	(2,115)	0	0	0	0	0	
2556	Jackson County Fire District 5	6/30/2014	Contribution	5.4	0.0	(171,852)	0	(12,732)	0	0	0	0	0	
2557	Estacada Fire Department	6/30/2019	Proportion	5.3	4.3	(423,261)	(343,400)	(79,861)	(79,861)	(79,861)	(79,861)	(23,956)	0	
2557	Estacada Fire Department	6/30/2019	Contribution	5.3	4.3	(158,603)	(128,678)	(29,925)	(29,925)	(29,925)	(29,925)	(8,978)	0	
2557	Estacada Fire Department	6/30/2018	Proportion	5.2	3.2	447,914	275,640	86,137	86,137	86,137	86,137	17,229	0	
2557	Estacada Fire Department	6/30/2018	Contribution	5.2	3.2	(167,515)	(103,087)	(32,214)	(32,214)	(32,214)	(32,214)	(6,445)	0	
2557	Estacada Fire Department	6/30/2017	Proportion	5.2	2.2	149,625	63,303	28,774	28,774	5,755	0	0	0	
2557	Estacada Fire Department	6/30/2017	Contribution	5.2	2.2	(81,724)	(34,576)	(15,716)	(15,716)	(3,144)	0	0	0	
2557	Estacada Fire Department	6/30/2016	Proportion	5.3	1.3	169,529	41,581	31,987	31,987	9,594	0	0	0	
2557	Estacada Fire Department	6/30/2016	Contribution	5.3	1.3	(57,964)	(14,216)	(10,937)	(10,937)	(3,279)	0	0	0	
2557	Estacada Fire Department	6/30/2015	Proportion	5.3	0.3	100,344	5,679	18,933	5,679	0	0	0	0	
2557	Estacada Fire Department	6/30/2015	Contribution	5.3	0.3	(63,604)	(3,599)	(12,001)	(3,599)	0	0	0	0	
2557	Estacada Fire Department	6/30/2014	Proportion	5.4	0.0	84,701	0	6,276	0	0	0	0	0	
2557	Estacada Fire Department	6/30/2014	Contribution	5.4	0.0	(56,115)	0	(4,155)	0	0	0	0	0	
2559	Keizer Fire Department	6/30/2019	Proportion	5.3	4.3	(498,187)	(404,189)	(93,998)	(93,998)	(93,998)	(93,998)	(28,197)	0	
2559	Keizer Fire Department	6/30/2019	Contribution	5.3	4.3	(137,193)	(111,308)	(25,885)	(25,885)	(25,885)	(25,885)	(7,768)	0	
2559	Keizer Fire Department	6/30/2018	Proportion	5.2	3.2	935,190	575,502	179,844	179,844	179,844	35,970	0	0	
2559	Keizer Fire Department	6/30/2018	Contribution	5.2	3.2	(153,461)	(94,437)	(29,512)	(29,512)	(29,512)	(5,901)	0	0	
2559	Keizer Fire Department	6/30/2017	Proportion	5.2	2.2	(205,674)	(87,015)	(39,553)	(39,553)	(7,909)	0	0	0	
2559	Keizer Fire Department	6/30/2017	Contribution	5.2	2.2	103,791	43,911	19,960	19,960	3,991	0	0	0	
2559	Keizer Fire Department	6/30/2016	Proportion	5.3	1.3	338,067	82,923	63,786	63,786	19,137	0	0	0	
2559	Keizer Fire Department	6/30/2016	Contribution	5.3	1.3	(6,634)	(1,626)	(1,252)	(1,252)	(374)	0	0	0	
2559	Keizer Fire Department	6/30/2015	Proportion	5.3	0.3	(233,320)	(13,205)	(44,023)	(13,205)	0	0	0	0	
2559	Keizer Fire Department	6/30/2015	Contribution	5.3	0.3	49,803	2,818	9,397	2,818	0	0	0	0	
2559	Keizer Fire Department	6/30/2014	Proportion	5.4	0.0	104,006	0	7,706	0	0	0	0	0	
2559	Keizer Fire Department	6/30/2014	Contribution	5.4	0.0	(95,238)	0	(7,053)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2561	Jefferson Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	139,123	112,873	26,250	26,250	26,250	26,250	26,250	26,250	7,873	0
2561	Jefferson Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(49,440)	(40,112)	(9,328)	(9,328)	(9,328)	(9,328)	(9,328)	(9,328)	(2,800)	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	30,431	18,727	5,852	5,852	5,852	5,852	5,852	1,171	0	0
2561	Jefferson Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(17,427)	(10,725)	(3,351)	(3,351)	(3,351)	(3,351)	(3,351)	(672)	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(13,692)	(5,793)	(2,633)	(2,633)	(2,633)	(2,633)	(527)	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	11,627	4,919	2,236	2,236	2,236	2,236	447	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	21,625	5,305	4,080	4,080	4,080	1,225	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(1,983)	(487)	(374)	(374)	(374)	(113)	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(27,575)	(1,560)	(5,203)	(1,560)	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(1,036)	(61)	(195)	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	16,481	0	1,221	0	0	0	0	0	0	0
2561	Jefferson Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(21,444)	0	(1,589)	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2019	Proportion	5.3	4.3	(6,371)	(5,169)	(1,202)	(1,202)	(1,202)	(1,202)	(1,202)	(361)	0	0
2562	WyEast Fire District	6/30/2019	Contribution	5.3	4.3	23,873	19,369	4,504	4,504	4,504	4,504	4,504	1,353	0	0
2562	WyEast Fire District	6/30/2018	Proportion	5.2	3.2	4,988	3,070	959	959	959	959	193	0	0	0
2562	WyEast Fire District	6/30/2018	Contribution	5.2	3.2	(21,680)	(13,342)	(4,169)	(4,169)	(4,169)	(4,169)	(835)	0	0	0
2562	WyEast Fire District	6/30/2017	Proportion	5.2	2.2	(2,713)	(1,147)	(522)	(522)	(522)	(103)	0	0	0	0
2562	WyEast Fire District	6/30/2017	Contribution	5.2	2.2	20,227	8,557	3,890	3,890	3,890	777	0	0	0	0
2562	WyEast Fire District	6/30/2016	Proportion	5.3	1.3	(1,952)	(480)	(368)	(368)	(112)	0	0	0	0	0
2562	WyEast Fire District	6/30/2016	Contribution	5.3	1.3	(1,121)	(3,707)	2,851	2,851	856	0	0	0	0	0
2562	WyEast Fire District	6/30/2015	Proportion	5.3	0.3	(95,632)	(5,412)	(18,044)	(5,412)	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2015	Contribution	5.3	0.3	13,004	734	2,454	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2014	Proportion	5.4	0.0	4,783	0	353	0	0	0	0	0	0	0
2562	WyEast Fire District	6/30/2014	Contribution	5.4	0.0	(3,781)	0	(281)	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2019	Proportion	5.3	4.3	(387,881)	(314,696)	(73,185)	(73,185)	(73,185)	(73,185)	(73,185)	(21,956)	0	0
2563	Central Oregon Irrigation District	6/30/2019	Contribution	5.3	4.3	47,758	9,011	38,747	9,011	9,011	9,011	9,011	2,703	0	0
2563	Central Oregon Irrigation District	6/30/2018	Proportion	5.2	3.2	23,304	14,340	4,482	4,482	4,482	4,482	894	0	0	0
2563	Central Oregon Irrigation District	6/30/2018	Contribution	5.2	3.2	(106,033)	(65,251)	(20,391)	(20,391)	(20,391)	(20,391)	(4,078)	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Proportion	5.2	2.2	47,425	20,065	9,120	9,120	9,120	1,825	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2017	Contribution	5.2	2.2	30,783	13,023	5,920	5,920	5,920	1,183	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Proportion	5.3	1.3	(65,320)	(16,020)	(12,325)	(12,325)	(3,695)	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2016	Contribution	5.3	1.3	55,655	13,651	10,501	10,501	3,150	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2015	Proportion	5.3	0.3	(50,525)	(2,860)	(9,533)	(2,860)	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2015	Contribution	5.3	0.3	49,034	2,774	9,252	2,774	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Proportion	5.4	0.0	13,471	0	996	0	0	0	0	0	0	0
2563	Central Oregon Irrigation District	6/30/2014	Contribution	5.4	0.0	(21,054)	0	(1,559)	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2019	Proportion	5.3	4.3	290,643	235,805	54,838	54,838	54,838	54,838	54,838	16,453	0	0
2564	Illinois Valley Fire District	6/30/2019	Contribution	5.3	4.3	(64,354)	(52,212)	(12,142)	(12,142)	(12,142)	(12,142)	(12,142)	(3,644)	0	0
2564	Illinois Valley Fire District	6/30/2018	Proportion	5.2	3.2	(32,470)	(19,982)	(6,244)	(6,244)	(6,244)	(6,244)	(1,250)	0	0	0
2564	Illinois Valley Fire District	6/30/2018	Contribution	5.2	3.2	17,029	10,479	3,275	3,275	3,275	654	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Proportion	5.2	2.2	44,380	18,775	8,535	8,535	8,535	1,705	0	0	0	0
2564	Illinois Valley Fire District	6/30/2017	Contribution	5.2	2.2	(20,245)	(8,566)	(3,893)	(3,893)	(780)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Proportion	5.3	1.3	(12,463)	(3,055)	(2,352)	(2,352)	(703)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2016	Contribution	5.3	1.3	(17,528)	(4,300)	(3,307)	(3,307)	(993)	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Proportion	5.3	0.3	76,546	4,331	14,443	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2015	Contribution	5.3	0.3	(21,022)	(1,192)	(3,966)	(1,192)	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2014	Proportion	5.4	0.0	57,711	0	4,276	0	0	0	0	0	0	0
2564	Illinois Valley Fire District	6/30/2014	Contribution	5.4	0.0	(34,494)	0	(2,554)	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	133,906	108,641	25,265	25,265	25,265	25,265	25,265	7,581	0	0
2567	Charleston Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(18,203)	(14,768)	(3,435)	(3,435)	(3,435)	(3,435)	(1,028)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(109,150)	(67,170)	(20,990)	(20,990)	(20,990)	(20,990)	(4,200)	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	17,071	10,505	3,283	3,283	3,283	3,283	656	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(92,814)	(39,267)	(17,849)	(17,849)	(17,849)	(3,569)	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	3,809	1,613	732	732	732	149	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(9,352)	(2,292)	(1,765)	(1,765)	(527)	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	5,451	1,339	1,028	1,028	311	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(11,282)	(637)	(2,129)	(637)	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	8,115	460	1,531	460	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(571)	0	(41)	0	0	0	0	0	0	0
2567	Charleston Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(2,613)	0	(193)	0	0	0	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Proportion	5.3	4.3	185,318	150,352	34,966	34,966	34,966	34,966	34,966	10,488	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2019	Contribution	5.3	4.3	56,818	46,098	10,720	10,720	10,720	10,720	3,218	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Proportion	5.2	3.2	171,411	105,483	32,964	32,964	32,964	6,591	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2018	Contribution	5.2	3.2	68,317	42,041	13,138	13,138	13,138	2,627	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Proportion	5.2	2.2	(79,374)	(33,582)	(15,264)	(15,264)	(15,264)	(3,054)	0	0	0	0
2568	Molalla Rural Fire Protection District 73	6/30/2017	Contribution	5.2	2.2	98,921	41,852	19,023	19,023	19,023	3,806	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
2568	Molalla Rural Fire Protection District 73	6/30/2016	Proportion	5.3	1.3	109,740	26,916	20,706	20,706	6,210	0	0	0	0	
2568	Molalla Rural Fire Protection District 73	6/30/2016	Contribution	5.3	1.3	71,766	17,602	13,541	13,541	4,061	0	0	0	0	
2568	Molalla Rural Fire Protection District 73	6/30/2015	Proportion	5.3	0.3	308,740	17,475	58,253	17,475	0	0	0	0	0	
2568	Molalla Rural Fire Protection District 73	6/30/2015	Contribution	5.3	0.3	82,684	4,679	15,601	4,679	0	0	0	0	0	
2568	Molalla Rural Fire Protection District 73	6/30/2014	Proportion	5.4	0.0	(18,007)	0	(1,332)	0	0	0	0	0	0	
2568	Molalla Rural Fire Protection District 73	6/30/2014	Contribution	5.4	0.0	59,167	0	4,382	0	0	0	0	0	0	
2569	Central Oregon Intergovernmental Council	6/30/2019	Proportion	5.3	4.3	535,284	434,287	100,997	100,997	100,997	100,997	100,997	100,997	30,299	0
2569	Central Oregon Intergovernmental Council	6/30/2019	Contribution	5.3	4.3	(225,406)	(182,877)	(42,529)	(42,529)	(42,529)	(42,529)	(42,529)	(42,529)	(12,761)	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Proportion	5.2	3.2	(327,573)	(201,583)	(62,995)	(62,995)	(62,995)	(62,995)	(62,995)	(62,995)	0	0
2569	Central Oregon Intergovernmental Council	6/30/2018	Contribution	5.2	3.2	(55,803)	(34,341)	(10,731)	(10,731)	(10,731)	(10,731)	(10,731)	(10,731)	(2,148)	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Proportion	5.2	2.2	(847,748)	(358,664)	(163,028)	(163,028)	(163,028)	(163,028)	(32,608)	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2017	Contribution	5.2	2.2	9,976	4,222	1,918	1,918	1,918	1,918	386	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Proportion	5.3	1.3	19,485	4,781	3,676	3,676	1,105	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2016	Contribution	5.3	1.3	155,698	38,190	29,377	29,377	8,813	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Proportion	5.3	0.3	(13,720)	(45,739)	0	(13,720)	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2015	Contribution	5.3	0.3	176,609	9,999	33,322	33,322	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Proportion	5.4	0.0	(89,149)	0	(6,604)	0	0	0	0	0	0	0
2569	Central Oregon Intergovernmental Council	6/30/2014	Contribution	5.4	0.0	(45,591)	0	(3,376)	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2019	Proportion	5.3	4.3	234,042	189,883	44,159	44,159	44,159	44,159	44,159	44,159	13,247	0
2570	Port of St Helens	6/30/2019	Contribution	5.3	4.3	(2,012)	(1,632)	(380)	(380)	(380)	(380)	(380)	(380)	(112)	0
2570	Port of St Helens	6/30/2018	Proportion	5.2	3.2	(69,376)	(42,692)	(13,342)	(13,342)	(13,342)	(13,342)	(2,666)	0	0	0
2570	Port of St Helens	6/30/2018	Contribution	5.2	3.2	61,104	37,602	11,751	11,751	11,751	11,751	2,349	0	0	0
2570	Port of St Helens	6/30/2017	Proportion	5.2	2.2	(28,168)	(11,917)	(5,417)	(5,417)	(5,417)	(1,083)	0	0	0	0
2570	Port of St Helens	6/30/2017	Contribution	5.2	2.2	38,207	16,163	7,348	7,348	7,348	1,467	0	0	0	0
2570	Port of St Helens	6/30/2016	Proportion	5.3	1.3	(75,209)	(18,449)	(14,190)	(14,190)	(4,259)	0	0	0	0	0
2570	Port of St Helens	6/30/2016	Contribution	5.3	1.3	27,031	6,631	5,100	5,100	1,531	0	0	0	0	0
2570	Port of St Helens	6/30/2015	Proportion	5.3	0.3	16,534	934	3,120	934	0	0	0	0	0	0
2570	Port of St Helens	6/30/2015	Contribution	5.3	0.3	17,996	1,021	3,395	1,021	0	0	0	0	0	0
2570	Port of St Helens	6/30/2014	Proportion	5.4	0.0	(4,004)	0	(299)	0	0	0	0	0	0	0
2570	Port of St Helens	6/30/2014	Contribution	5.4	0.0	135	0	10	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2019	Proportion	5.3	4.3	45,892	37,233	8,659	8,659	8,659	8,659	8,659	8,659	2,597	0
2571	Crystal Springs Water District	6/30/2019	Contribution	5.3	4.3	(5,094)	(4,133)	(961)	(961)	(961)	(961)	(961)	(961)	(289)	0
2571	Crystal Springs Water District	6/30/2018	Proportion	5.2	3.2	87,689	53,963	16,863	16,863	16,863	16,863	3,374	0	0	0
2571	Crystal Springs Water District	6/30/2018	Contribution	5.2	3.2	(5,419)	(3,335)	(1,042)	(1,042)	(1,042)	(1,042)	(209)	0	0	0
2571	Crystal Springs Water District	6/30/2017	Proportion	5.2	2.2	46,293	19,587	8,902	8,902	8,902	1,783	0	0	0	0
2571	Crystal Springs Water District	6/30/2017	Contribution	5.2	2.2	9,059	3,833	1,742	1,742	349	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Proportion	5.3	1.3	1,774	434	335	335	99	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2016	Contribution	5.3	1.3	2,667	655	503	503	152	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2015	Proportion	5.3	0.3	67,841	3,841	12,800	3,841	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2015	Contribution	5.3	0.3	(650)	(35)	(123)	(35)	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2014	Proportion	5.4	0.0	(44,043)	0	(3,263)	0	0	0	0	0	0	0
2571	Crystal Springs Water District	6/30/2014	Contribution	5.4	0.0	3,236	0	241	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2019	Proportion	5.3	4.3	(386,939)	(313,932)	(73,007)	(73,007)	(73,007)	(73,007)	(73,007)	(73,007)	(21,904)	0
2572	Local Government Personnel Institute	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Proportion	5.2	3.2	(279,495)	(171,997)	(53,749)	(53,749)	(53,749)	(53,749)	(10,750)	0	0	0
2572	Local Government Personnel Institute	6/30/2018	Contribution	5.2	3.2	(43,691)	(26,887)	(8,402)	(8,402)	(8,402)	(8,402)	(1,681)	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Proportion	5.2	2.2	182,768	77,324	35,148	35,148	35,148	7,028	0	0	0	0
2572	Local Government Personnel Institute	6/30/2017	Contribution	5.2	2.2	(13,142)	(5,561)	(2,527)	(2,527)	(2,527)	(507)	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Proportion	5.3	1.3	94,198	23,106	17,773	17,773	5,333	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2016	Contribution	5.3	1.3	22,502	5,518	4,246	4,246	1,272	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2015	Proportion	5.3	0.3	(373,559)	(21,144)	(70,483)	(21,144)	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2015	Contribution	5.3	0.3	21,731	1,231	4,100	1,231	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2014	Proportion	5.4	0.0	19,024	0	1,409	0	0	0	0	0	0	0
2572	Local Government Personnel Institute	6/30/2014	Contribution	5.4	0.0	(39,541)	0	(2,931)	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	4.3	(138,176)	(112,105)	(26,071)	(26,071)	(26,071)	(26,071)	(26,071)	(26,071)	(7,821)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	4.3	(11,021)	(8,942)	(2,079)	(2,079)	(2,079)	(2,079)	(2,079)	(2,079)	(626)	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	3.2	(11,243)	(6,919)	(2,162)	(2,162)	(2,162)	(433)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	3.2	(16,102)	(9,908)	(3,097)	(3,097)	(3,097)	(617)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	2.2	40,381	17,083	7,766	7,766	1,551	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	2.2	(7,921)	(3,352)	(1,523)	(1,523)	(1,523)	(306)	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	1.3	(22,822)	(5,598)	(4,306)	(4,306)	(1,292)	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	1.3	13,726	3,366	2,590	2,590	776	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	0.3	(6,258)	(353)	(1,181)	(353)	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	0.3	1,206	66	228	66	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.0	11,427	0	847	0	0	0	0	0	0	0
2575	Jefferson County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	0.0	(11,030)	0	(815)	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(276,781)	(224,558)	(52,223)	(52,223)	(52,223)	(52,223)	(52,223)	(15,666)	0
2576	Depoe Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	1,458	1,183	275	275	275	275	275	83	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	221,441	136,271	42,585	42,585	42,585	42,585	8,516	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(55,041)	(33,871)	(10,585)	(10,585)	(10,585)	(10,585)	(2,116)	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	415,739	175,889	79,950	79,950	79,950	15,989	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	2,030	860	390	390	390	80	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(19,412)	(4,760)	(3,663)	(3,663)	(1,097)	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	32,024	7,856	6,042	6,042	1,814	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	97,778	5,533	18,449	5,533	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	40	0	8	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	4,057	0	302	0	0	0	0	0	0
2576	Depoe Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(7,511)	0	(556)	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(225,142)	(182,662)	(42,480)	(42,480)	(42,480)	(42,480)	(42,480)	(12,742)	0
2579	La Pine Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(53,863)	(43,700)	(10,163)	(10,163)	(10,163)	(10,163)	(10,163)	(3,048)	0
2579	La Pine Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	29,287	18,023	5,632	5,632	5,632	5,632	1,127	0	0
2579	La Pine Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(54,665)	(33,641)	(10,512)	(10,512)	(10,512)	(10,512)	(2,105)	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	492,763	208,477	94,762	94,762	94,762	18,953	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(14,995)	(6,343)	(2,884)	(2,884)	(2,884)	(575)	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(175,610)	(43,074)	(33,134)	(33,134)	(9,940)	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	44,746	10,974	8,443	8,443	2,531	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(125,324)	(7,094)	(23,646)	(7,094)	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	23,370	1,325	4,409	1,325	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	3,705	0	275	0	0	0	0	0	0
2579	La Pine Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(71,363)	0	(5,288)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2019	Proportion	5.3	4.3	(66,460)	(53,920)	(12,540)	(12,540)	(12,540)	(12,540)	(12,540)	(3,760)	0
2580	Marion County Fire District 1	6/30/2019	Contribution	5.3	4.3	104,828	85,049	19,779	19,779	19,779	19,779	5,933	0	0
2580	Marion County Fire District 1	6/30/2018	Proportion	5.2	3.2	1,382,891	851,009	265,941	265,941	265,941	265,941	53,186	0	0
2580	Marion County Fire District 1	6/30/2018	Contribution	5.2	3.2	(233,053)	(143,417)	(44,818)	(44,818)	(44,818)	(44,818)	(8,963)	0	0
2580	Marion County Fire District 1	6/30/2017	Proportion	5.2	2.2	(1,078,727)	(456,383)	(207,448)	(207,448)	(207,448)	(41,487)	0	0	0
2580	Marion County Fire District 1	6/30/2017	Contribution	5.2	2.2	475,454	201,155	91,433	91,433	91,433	18,289	0	0	0
2580	Marion County Fire District 1	6/30/2016	Proportion	5.3	1.3	15,436	3,788	2,912	2,912	876	0	0	0	0
2580	Marion County Fire District 1	6/30/2016	Contribution	5.3	1.3	(184,203)	(45,183)	(34,755)	(34,755)	(10,428)	0	0	0	0
2580	Marion County Fire District 1	6/30/2015	Proportion	5.3	0.3	(670,500)	(37,955)	(126,509)	(37,955)	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2015	Contribution	5.3	0.3	312,648	17,698	58,990	17,698	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2014	Proportion	5.4	0.0	(80,316)	0	(5,951)	0	0	0	0	0	0
2580	Marion County Fire District 1	6/30/2014	Contribution	5.4	0.0	(53,145)	0	(3,935)	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2019	Proportion	5.3	4.3	(135,034)	(109,556)	(25,478)	(25,478)	(25,478)	(25,478)	(25,478)	(7,644)	0
2581	Port of Umatilla	6/30/2019	Contribution	5.3	4.3	(6,515)	(5,286)	(1,229)	(1,229)	(1,229)	(1,229)	(370)	0	0
2581	Port of Umatilla	6/30/2018	Proportion	5.2	3.2	40,787	25,099	7,844	7,844	7,844	7,844	1,567	0	0
2581	Port of Umatilla	6/30/2018	Contribution	5.2	3.2	(16,746)	(10,306)	(3,220)	(3,220)	(3,220)	(646)	0	0	0
2581	Port of Umatilla	6/30/2017	Proportion	5.2	2.2	(19,330)	(8,179)	(3,717)	(3,717)	(3,717)	(745)	0	0	0
2581	Port of Umatilla	6/30/2017	Contribution	5.2	2.2	(4,320)	(1,827)	(831)	(831)	(831)	(165)	0	0	0
2581	Port of Umatilla	6/30/2016	Proportion	5.3	1.3	(30,617)	(7,509)	(5,777)	(5,777)	(1,732)	0	0	0	0
2581	Port of Umatilla	6/30/2016	Contribution	5.3	1.3	(2,858)	(702)	(539)	(539)	(163)	0	0	0	0
2581	Port of Umatilla	6/30/2015	Proportion	5.3	0.3	(28,708)	(1,623)	(5,417)	(1,623)	0	0	0	0	0
2581	Port of Umatilla	6/30/2015	Contribution	5.3	0.3	(6,402)	(362)	(1,208)	(362)	0	0	0	0	0
2581	Port of Umatilla	6/30/2014	Proportion	5.4	0.0	22,762	0	1,687	0	0	0	0	0	0
2581	Port of Umatilla	6/30/2014	Contribution	5.4	0.0	(20,580)	0	(1,525)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2019	Proportion	5.3	4.3	(129,195)	(104,819)	(24,376)	(24,376)	(24,376)	(24,376)	(24,376)	(7,315)	0
2582	Talent Irrigation District	6/30/2019	Contribution	5.3	4.3	16,204	13,147	3,057	3,057	3,057	3,057	919	0	0
2582	Talent Irrigation District	6/30/2018	Proportion	5.2	3.2	94,455	58,127	18,164	18,164	18,164	3,635	0	0	0
2582	Talent Irrigation District	6/30/2018	Contribution	5.2	3.2	9,628	5,924	1,852	1,852	1,852	368	0	0	0
2582	Talent Irrigation District	6/30/2017	Proportion	5.2	2.2	1,553	656	299	299	58	0	0	0	0
2582	Talent Irrigation District	6/30/2017	Contribution	5.2	2.2	37,174	15,727	7,149	7,149	1,429	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Proportion	5.3	1.3	(13,053)	(3,201)	(2,463)	(2,463)	(738)	0	0	0	0
2582	Talent Irrigation District	6/30/2016	Contribution	5.3	1.3	34,218	8,394	6,456	6,456	1,938	0	0	0	0
2582	Talent Irrigation District	6/30/2015	Proportion	5.3	0.3	(103,168)	(5,838)	(19,466)	(5,838)	0	0	0	0	0
2582	Talent Irrigation District	6/30/2015	Contribution	5.3	0.3	28,201	1,596	5,321	1,596	0	0	0	0	0
2582	Talent Irrigation District	6/30/2014	Proportion	5.4	0.0	(1,376)	0	(101)	0	0	0	0	0	0
2582	Talent Irrigation District	6/30/2014	Contribution	5.4	0.0	(28,991)	0	(2,146)	0	0	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2019	Proportion	5.3	4.3	(26,903)	(26,903)	(6,256)	(6,256)	(6,256)	(6,256)	(6,256)	(1,879)	0
2585	Rogue River Valley Irrigation District	6/30/2019	Contribution	5.3	4.3	44,874	36,407	8,467	8,467	8,467	8,467	2,539	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Proportion	5.2	3.2	33,434	6,430	6,430	6,430	1,284	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2018	Contribution	5.2	3.2	7,755	4,773	1,491	1,491	300	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Proportion	5.2	2.2	(10,237)	(4,330)	(1,969)	(1,969)	(392)	0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2017	Contribution	5.2	2.2	16,582	7,015	3,189	3,189	637	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2585	Rogue River Valley Irrigation District	6/30/2016	Proportion	5.3	1.3	(17,496)	(4,292)	(3,301)	(3,301)		(991)	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2016	Contribution	5.3	1.3	21,872	5,364	4,127	4,127		1,237	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Proportion	5.3	0.3	17,023	963	3,212	963		0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2015	Contribution	5.3	0.3	20,436	1,156	3,856	1,156		0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Proportion	5.4	0.0	(12,281)	0	(911)	0		0	0	0	0
2585	Rogue River Valley Irrigation District	6/30/2014	Contribution	5.4	0.0	17,438	0	1,293	0		0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2019	Proportion	5.3	4.3	(61,105)	(49,576)	(11,529)	(11,529)		(11,529)	(11,529)	(11,529)	(3,460)
2587	Tualatin Valley Irrigation District	6/30/2019	Contribution	5.3	4.3	(9,687)	(7,859)	(1,828)	(1,828)		(1,828)	(1,828)	(1,828)	(547)
2587	Tualatin Valley Irrigation District	6/30/2018	Proportion	5.2	3.2	73,323	45,121	14,101	14,101		14,101	14,101	2,818	0
2587	Tualatin Valley Irrigation District	6/30/2018	Contribution	5.2	3.2	(29,914)	(18,408)	(5,753)	(5,753)		(5,753)	(5,753)	(1,149)	0
2587	Tualatin Valley Irrigation District	6/30/2017	Proportion	5.2	2.2	94,719	40,074	18,215	18,215		18,215	3,644	0	0
2587	Tualatin Valley Irrigation District	6/30/2017	Contribution	5.2	2.2	(11,211)	(4,743)	(2,156)	(2,156)		(2,156)	(431)	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Proportion	5.3	1.3	(38,042)	(9,330)	(7,178)	(7,178)		(2,152)	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2016	Contribution	5.3	1.3	6,605	1,621	1,246	1,246		375	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Proportion	5.3	0.3	(63,888)	(3,618)	(12,054)	(3,618)		0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2015	Contribution	5.3	0.3	(1,134)	(64)	(214)	(64)		0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Proportion	5.4	0.0	11,790	0	875	0		0	0	0	0
2587	Tualatin Valley Irrigation District	6/30/2014	Contribution	5.4	0.0	(16,395)	0	(1,215)	0		0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	182,081	147,726	34,355	34,355		34,355	34,355	34,355	10,306
2588	Clatskanie Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(40,439)	(32,809)	(7,630)	(7,630)		(7,630)	(7,630)	(7,630)	(2,630)
2588	Clatskanie Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	168,579	103,741	32,419	32,419		32,419	32,419	6,484	0
2588	Clatskanie Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(27,251)	(16,769)	(5,241)	(5,241)		(5,241)	(1,046)	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	100,191	42,387	19,268	19,268		19,268	3,851	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	8,341	3,529	1,604	1,604		321	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(107,107)	(26,271)	(20,209)	(20,209)		(6,062)	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(13,638)	(3,346)	(2,573)	(2,573)		0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	269,549	15,259	50,858	15,259		0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(20,447)	(3,858)	(1,157)	(1,157)		0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	45,770	0	3,990	0		0	0	0	0
2588	Clatskanie Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(12,489)	0	(924)	0		0	0	0	0
2589	West Slope Water District	6/30/2019	Proportion	5.3	4.3	(28,014)	(22,728)	(5,286)	(5,286)		(5,286)	(5,286)	(5,286)	(1,584)
2589	West Slope Water District	6/30/2019	Contribution	5.3	4.3	(14,670)	(11,902)	(2,768)	(2,768)		(2,768)	(2,768)	(2,768)	(830)
2589	West Slope Water District	6/30/2018	Proportion	5.2	3.2	86,924	53,492	16,716	16,716		16,716	16,716	3,344	0
2589	West Slope Water District	6/30/2018	Contribution	5.2	3.2	24,852	15,294	4,779	4,779		4,779	957	0	0
2589	West Slope Water District	6/30/2017	Proportion	5.2	2.2	72,377	30,620	13,919	13,919		2,782	0	0	0
2589	West Slope Water District	6/30/2017	Contribution	5.2	2.2	25,922	10,967	4,985	4,985		997	0	0	0
2589	West Slope Water District	6/30/2016	Proportion	5.3	1.3	(201,232)	(49,360)	(37,968)	(37,968)		(11,392)	0	0	0
2589	West Slope Water District	6/30/2016	Contribution	5.3	1.3	41,085	10,077	7,752	7,752		2,325	0	0	0
2589	West Slope Water District	6/30/2015	Proportion	5.3	0.3	(40,627)	(2,302)	(7,665)	(2,302)		0	0	0	0
2589	West Slope Water District	6/30/2015	Contribution	5.3	0.3	12,131	686	2,289	686		0	0	0	0
2589	West Slope Water District	6/30/2014	Proportion	5.4	0.0	9,350	0	695	0		0	0	0	0
2589	West Slope Water District	6/30/2014	Contribution	5.4	0.0	(4,065)	0	(300)	0		0	0	0	0
2590	Redmond Fire & Rescue	6/30/2019	Proportion	5.3	4.3	(452,256)	(366,925)	(85,331)	(85,331)		(85,331)	(85,331)	(85,331)	(25,601)
2590	Redmond Fire & Rescue	6/30/2019	Contribution	5.3	4.3	(14,715)	(11,939)	(2,776)	(2,776)		(2,776)	(2,776)	(2,776)	(835)
2590	Redmond Fire & Rescue	6/30/2018	Proportion	5.2	3.2	736,424	453,184	141,620	141,620		141,620	141,620	28,324	0
2590	Redmond Fire & Rescue	6/30/2018	Contribution	5.2	3.2	33,716	20,748	6,484	6,484		6,484	1,296	0	0
2590	Redmond Fire & Rescue	6/30/2017	Proportion	5.2	2.2	(475,672)	(201,247)	(91,475)	(91,475)		(91,475)	(18,297)	0	0
2590	Redmond Fire & Rescue	6/30/2017	Contribution	5.2	2.2	145,755	61,665	28,030	28,030		5,605	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Proportion	5.3	1.3	(248,662)	(60,994)	(46,917)	(46,917)		(14,077)	0	0	0
2590	Redmond Fire & Rescue	6/30/2016	Contribution	5.3	1.3	58,746	14,410	11,084	11,084		3,326	0	0	0
2590	Redmond Fire & Rescue	6/30/2015	Proportion	5.3	0.3	(141,365)	(8,000)	(26,673)	(8,000)		0	0	0	0
2590	Redmond Fire & Rescue	6/30/2015	Contribution	5.3	0.3	62,770	3,555	11,843	3,555		0	0	0	0
2590	Redmond Fire & Rescue	6/30/2014	Proportion	5.4	0.0	161,463	0	11,958	0		0	0	0	0
2590	Redmond Fire & Rescue	6/30/2014	Contribution	5.4	0.0	(48,240)	0	(3,575)	0		0	0	0	0
2592	Medford Irrigation District	6/30/2019	Proportion	5.3	4.3	115,803	93,953	21,850	21,850		21,850	21,850	21,850	6,553
2592	Medford Irrigation District	6/30/2019	Contribution	5.3	4.3	(24,698)	(20,038)	(4,660)	(4,660)		(4,660)	(4,660)	(4,660)	(1,398)
2592	Medford Irrigation District	6/30/2018	Proportion	5.2	3.2	43,321	26,659	8,331	8,331		8,331	1,666	0	0
2592	Medford Irrigation District	6/30/2018	Contribution	5.2	3.2	4,866	2,994	936	936		936	186	0	0
2592	Medford Irrigation District	6/30/2017	Proportion	5.2	2.2	(205,709)	(87,032)	(39,559)	(39,559)		(7,914)	0	0	0
2592	Medford Irrigation District	6/30/2017	Contribution	5.2	2.2	5,375	2,273	1,034	1,034		205	0	0	0
2592	Medford Irrigation District	6/30/2016	Proportion	5.3	1.3	39,406	9,666	7,435	7,435		2,231	0	0	0
2592	Medford Irrigation District	6/30/2016	Contribution	5.3	1.3	(14,536)	(3,564)	(2,743)	(2,743)		(821)	0	0	0
2592	Medford Irrigation District	6/30/2015	Proportion	5.3	0.3	(56,263)	(3,183)	(10,616)	(3,183)		0	0	0	0
2592	Medford Irrigation District	6/30/2015	Contribution	5.3	0.3	2,963	168	559	168		0	0	0	0
2592	Medford Irrigation District	6/30/2014	Proportion	5.4	0.0	(24)	0	(4)	0		0	0	0	0
2592	Medford Irrigation District	6/30/2014	Contribution	5.4	0.0	(19,391)	0	(1,436)	0		0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2594	Metro	6/30/2019	Proportion	5.3	4.3	1,029,495	835,251	194,244	194,244	194,244	194,244	194,244	58,275	0
2594	Metro	6/30/2019	Contribution	5.3	4.3	(3,740,987)	(3,035,140)	(705,847)	(705,847)	(705,847)	(705,847)	(705,847)	(211,752)	0
2594	Metro	6/30/2018	Proportion	5.2	3.2	3,937,391	2,423,009	757,191	757,191	757,191	757,191	151,436	0	0
2594	Metro	6/30/2018	Contribution	5.2	3.2	(2,757,703)	(1,697,047)	(530,328)	(530,328)	(530,328)	(530,328)	(106,063)	0	0
2594	Metro	6/30/2017	Proportion	5.2	2.2	712,054	301,255	136,933	136,933	136,933	136,933	27,389	0	0
2594	Metro	6/30/2017	Contribution	5.2	2.2	(808,752)	(342,165)	(155,529)	(155,529)	(155,529)	(155,529)	(31,107)	0	0
2594	Metro	6/30/2016	Proportion	5.3	1.3	3,792,989	930,357	715,658	715,658	715,658	214,699	0	0	0
2594	Metro	6/30/2016	Contribution	5.3	1.3	(605,616)	(148,548)	(114,267)	(114,267)	(114,267)	(34,281)	0	0	0
2594	Metro	6/30/2015	Proportion	5.3	0.3	(236,635)	(13,395)	(44,648)	(13,395)	0	0	0	0	0
2594	Metro	6/30/2015	Contribution	5.3	0.3	(557,031)	(31,531)	(105,100)	(31,531)	0	0	0	0	0
2594	Metro	6/30/2014	Proportion	5.4	0.0	762,699	0	56,494	0	0	0	0	0	0
2594	Metro	6/30/2014	Contribution	5.4	0.0	(2,014,325)	0	(149,210)	0	0	0	0	0	0
2595	Canby Fire District	6/30/2019	Proportion	5.3	4.3	(940,205)	(762,808)	(177,397)	(177,397)	(177,397)	(177,397)	(177,397)	(53,220)	0
2595	Canby Fire District	6/30/2019	Contribution	5.3	4.3	22,973	18,638	4,335	4,335	4,335	4,335	4,335	1,298	0
2595	Canby Fire District	6/30/2018	Proportion	5.2	3.2	818,049	503,415	157,317	157,317	157,317	157,317	31,464	0	0
2595	Canby Fire District	6/30/2018	Contribution	5.2	3.2	(57,908)	(35,636)	(11,136)	(11,136)	(11,136)	(11,136)	(2,228)	0	0
2595	Canby Fire District	6/30/2017	Proportion	5.2	2.2	(149,826)	(63,387)	(28,813)	(28,813)	(28,813)	(5,761)	0	0	0
2595	Canby Fire District	6/30/2017	Contribution	5.2	2.2	150,544	63,691	28,951	28,951	28,951	5,789	0	0	0
2595	Canby Fire District	6/30/2016	Proportion	5.3	1.3	(461,080)	(113,096)	(86,996)	(86,996)	(26,100)	0	0	0	0
2595	Canby Fire District	6/30/2016	Contribution	5.3	1.3	66,012	16,192	12,455	12,455	12,455	3,737	0	0	0
2595	Canby Fire District	6/30/2015	Proportion	5.3	0.3	(145,516)	(8,236)	(2,456)	(8,236)	0	0	0	0	0
2595	Canby Fire District	6/30/2015	Contribution	5.3	0.3	37,191	2,106	7,017	2,106	0	0	0	0	0
2595	Canby Fire District	6/30/2014	Proportion	5.4	0.0	19,719	0	1,459	0	0	0	0	0	0
2595	Canby Fire District	6/30/2014	Contribution	5.4	0.0	33,325	0	2,470	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2019	Proportion	5.3	4.3	(798,465)	(647,811)	(150,654)	(150,654)	(150,654)	(150,654)	(150,654)	(45,195)	0
2596	Bend Parks & Recreation	6/30/2019	Contribution	5.3	4.3	1,946,940	1,579,593	367,347	367,347	367,347	367,347	367,347	110,205	0
2596	Bend Parks & Recreation	6/30/2018	Proportion	5.2	3.2	229,907	141,481	44,213	44,213	44,213	44,213	8,842	0	0
2596	Bend Parks & Recreation	6/30/2018	Contribution	5.2	3.2	96,658	59,482	18,588	18,588	18,588	18,588	3,718	0	0
2596	Bend Parks & Recreation	6/30/2017	Proportion	5.2	2.2	552,010	233,542	106,156	106,156	106,156	21,230	0	0	0
2596	Bend Parks & Recreation	6/30/2017	Contribution	5.2	2.2	208,695	88,293	40,134	40,134	40,134	8,025	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Proportion	5.3	1.3	(250,183)	(61,367)	(47,204)	(47,204)	(14,163)	0	0	0	0
2596	Bend Parks & Recreation	6/30/2016	Contribution	5.3	1.3	183,653	45,045	34,652	34,652	10,393	0	0	0	0
2596	Bend Parks & Recreation	6/30/2015	Proportion	5.3	0.3	(90,815)	(5,140)	(17,135)	(5,140)	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2015	Contribution	5.3	0.3	130,896	7,411	24,697	7,411	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2014	Proportion	5.4	0.0	84,404	0	6,254	0	0	0	0	0	0
2596	Bend Parks & Recreation	6/30/2014	Contribution	5.4	0.0	(121,512)	0	(9,002)	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2019	Proportion	5.3	4.3	(16,581)	(13,453)	(3,128)	(3,128)	(3,128)	(3,128)	(3,128)	(941)	0
2597	Mapleton Water District	6/30/2019	Contribution	5.3	4.3	7,299	5,922	1,377	1,377	1,377	1,377	1,377	414	0
2597	Mapleton Water District	6/30/2018	Proportion	5.2	3.2	(4,907)	(3,019)	(944)	(944)	(944)	(944)	(187)	0	0
2597	Mapleton Water District	6/30/2018	Contribution	5.2	3.2	5,174	3,184	995	995	995	199	0	0	0
2597	Mapleton Water District	6/30/2017	Proportion	5.2	2.2	1,841	779	354	354	354	71	0	0	0
2597	Mapleton Water District	6/30/2017	Contribution	5.2	2.2	5,080	2,149	977	977	977	195	0	0	0
2597	Mapleton Water District	6/30/2016	Proportion	5.3	1.3	(3,921)	(961)	(740)	(740)	(221)	0	0	0	0
2597	Mapleton Water District	6/30/2016	Contribution	5.3	1.3	4,869	1,193	919	919	274	0	0	0	0
2597	Mapleton Water District	6/30/2015	Proportion	5.3	0.3	(4,249)	(239)	(802)	(239)	0	0	0	0	0
2597	Mapleton Water District	6/30/2015	Contribution	5.3	0.3	3,941	221	744	221	0	0	0	0	0
2597	Mapleton Water District	6/30/2014	Proportion	5.4	0.0	(1,940)	0	(145)	0	0	0	0	0	0
2597	Mapleton Water District	6/30/2014	Contribution	5.4	0.0	2,062	0	152	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2019	Proportion	5.3	4.3	254,651	206,604	48,047	48,047	48,047	48,047	48,047	14,416	0
2598	Marion County Housing Authority	6/30/2019	Contribution	5.3	4.3	(44,570)	(36,161)	(8,409)	(8,409)	(8,409)	(8,409)	(8,409)	(2,525)	0
2598	Marion County Housing Authority	6/30/2018	Proportion	5.2	3.2	(250,477)	(154,139)	(48,169)	(48,169)	(48,169)	(48,169)	(9,632)	0	0
2598	Marion County Housing Authority	6/30/2018	Contribution	5.2	3.2	(3,112)	(1,916)	(598)	(598)	(598)	(598)	(122)	0	0
2598	Marion County Housing Authority	6/30/2017	Proportion	5.2	2.2	185,104	78,313	35,597	35,597	35,597	7,119	0	0	0
2598	Marion County Housing Authority	6/30/2017	Contribution	5.2	2.2	(32,063)	(13,565)	(6,166)	(6,166)	(6,166)	(1,233)	0	0	0
2598	Marion County Housing Authority	6/30/2016	Proportion	5.3	1.3	14,625	3,589	2,759	2,759	830	0	0	0	0
2598	Marion County Housing Authority	6/30/2016	Contribution	5.3	1.3	(5,085)	(1,249)	(959)	(959)	(290)	0	0	0	0
2598	Marion County Housing Authority	6/30/2015	Proportion	5.3	0.3	21,382	1,212	4,034	1,212	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2015	Contribution	5.3	0.3	(3,149)	(179)	(594)	(179)	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2014	Proportion	5.4	0.0	(42,969)	0	(3,184)	0	0	0	0	0	0
2598	Marion County Housing Authority	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2019	Proportion	5.3	4.3	108,941	88,386	20,555	20,555	20,555	20,555	20,555	6,166	0
2599	South Suburban Sanitary District	6/30/2019	Contribution	5.3	4.3	(29,698)	(24,095)	(5,603)	(5,603)	(5,603)	(5,603)	(5,603)	(1,683)	0
2599	South Suburban Sanitary District	6/30/2018	Proportion	5.2	3.2	(55,967)	(34,441)	(10,763)	(10,763)	(10,763)	(10,763)	(2,152)	0	0
2599	South Suburban Sanitary District	6/30/2018	Contribution	5.2	3.2	(4,653)	(2,863)	(895)	(895)	(895)	(895)	(178)	0	0
2599	South Suburban Sanitary District	6/30/2017	Proportion	5.2	2.2	(46,123)	(19,513)	(8,870)	(8,870)	(8,870)	(1,773)	0	0	0
2599	South Suburban Sanitary District	6/30/2017	Contribution	5.2	2.2	(5,025)	(2,127)	(966)	(966)	(966)	(195)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2599	South Suburban Sanitary District	6/30/2016	Proportion	5.3	1.3	6,073	1,489	1,146	1,146	343	0	0	0	0
2599	South Suburban Sanitary District	6/30/2016	Contribution	5.3	1.3	2,356	576	445	445	131	0	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Proportion	5.3	0.3	(50,334)	(2,849)	(9,497)	(2,849)	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2015	Contribution	5.3	0.3	8,882	502	1,676	502	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Proportion	5.4	0.0	(12,168)	0	(903)	0	0	0	0	0	0
2599	South Suburban Sanitary District	6/30/2014	Contribution	5.4	0.0	(34,053)	0	(2,523)	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2019	Proportion	5.3	4.3	(170,744)	(138,528)	(32,216)	(32,216)	(32,216)	(32,216)	(32,216)	(9,664)	0
2600	Winston-Dillard Water District	6/30/2019	Contribution	5.3	4.3	1,764	1,431	333	333	333	333	333	99	0
2600	Winston-Dillard Water District	6/30/2018	Proportion	5.2	3.2	30,894	19,012	5,941	5,941	5,941	5,941	1,189	0	0
2600	Winston-Dillard Water District	6/30/2018	Contribution	5.2	3.2	(21,976)	(13,524)	(4,226)	(4,226)	(4,226)	(4,226)	(846)	0	0
2600	Winston-Dillard Water District	6/30/2017	Proportion	5.2	2.2	688	292	132	132	132	28	0	0	0
2600	Winston-Dillard Water District	6/30/2017	Contribution	5.2	2.2	3,987	1,686	767	767	767	152	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Proportion	5.3	1.3	(20,608)	(5,056)	(3,888)	(3,888)	(1,168)	0	0	0	0
2600	Winston-Dillard Water District	6/30/2016	Contribution	5.3	1.3	6,970	1,710	1,315	1,315	395	0	0	0	0
2600	Winston-Dillard Water District	6/30/2015	Proportion	5.3	0.3	(35,537)	(2,012)	(6,705)	(2,012)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2015	Contribution	5.3	0.3	(84)	(4)	(16)	(4)	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2014	Proportion	5.4	0.0	13,379	0	989	0	0	0	0	0	0
2600	Winston-Dillard Water District	6/30/2014	Contribution	5.4	0.0	(14,435)	0	(1,070)	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2019	Proportion	5.3	4.3	(7,048)	(5,718)	(1,330)	(1,330)	(1,330)	(1,330)	(1,330)	(398)	0
2601	Baker Valley Irrigation District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2018	Proportion	5.2	3.2	(5,184)	(3,190)	(997)	(997)	(997)	(997)	(199)	0	0
2601	Baker Valley Irrigation District	6/30/2018	Contribution	5.2	3.2	(254)	(156)	(49)	(49)	(49)	(49)	(9)	0	0
2601	Baker Valley Irrigation District	6/30/2017	Proportion	5.2	2.2	2,703	1,143	520	520	520	103	0	0	0
2601	Baker Valley Irrigation District	6/30/2017	Contribution	5.2	2.2	(1,288)	(544)	(248)	(248)	(248)	(48)	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Proportion	5.3	1.3	5,528	1,356	1,043	1,043	313	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2016	Contribution	5.3	1.3	149	37	28	28	9	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2015	Proportion	5.3	0.3	(12,866)	(726)	(2,428)	(726)	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2015	Contribution	5.3	0.3	2,301	131	434	131	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2014	Proportion	5.4	0.0	3,170	0	235	0	0	0	0	0	0
2601	Baker Valley Irrigation District	6/30/2014	Contribution	5.4	0.0	(1,538)	0	(113)	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	160,049	129,851	30,198	30,198	30,198	30,198	30,198	9,059	0
2602	Aumsville Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(32,432)	(26,313)	(6,119)	(6,119)	(6,119)	(6,119)	(6,119)	(1,837)	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(92,685)	(57,037)	(17,824)	(17,824)	(17,824)	(17,824)	(3,565)	0	0
2602	Aumsville Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	7,164	4,408	1,378	1,378	1,378	274	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(42,548)	(18,002)	(8,182)	(8,182)	(8,182)	(1,638)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(8,761)	(3,706)	(1,685)	(1,685)	(1,685)	(336)	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	29,303	7,187	5,529	5,529	1,658	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(7,970)	(1,954)	(1,504)	(1,504)	(450)	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(28,354)	(1,604)	(5,350)	(1,604)	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	1,491	86	281	86	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	16,696	0	1,236	0	0	0	0	0	0
2602	Aumsville Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(6,829)	0	(504)	0	0	0	0	0	0
2603	Corbett Water District	6/30/2019	Proportion	5.3	4.3	(85,753)	(69,573)	(16,180)	(16,180)	(16,180)	(16,180)	(16,180)	(4,853)	0
2603	Corbett Water District	6/30/2019	Contribution	5.3	4.3	(26,102)	(21,177)	(4,925)	(4,925)	(4,925)	(4,925)	(1,477)	0	0
2603	Corbett Water District	6/30/2018	Proportion	5.2	3.2	117,579	72,357	22,611	22,611	22,611	4,524	0	0	0
2603	Corbett Water District	6/30/2018	Contribution	5.2	3.2	(18,716)	(11,518)	(3,599)	(3,599)	(3,599)	(721)	0	0	0
2603	Corbett Water District	6/30/2017	Proportion	5.2	2.2	(33,471)	(14,160)	(6,437)	(6,437)	(1,286)	0	0	0	0
2603	Corbett Water District	6/30/2017	Contribution	5.2	2.2	3,118	1,318	600	600	600	118	0	0	0
2603	Corbett Water District	6/30/2016	Proportion	5.3	1.3	(8,512)	(2,088)	(1,606)	(1,606)	(482)	0	0	0	0
2603	Corbett Water District	6/30/2016	Contribution	5.3	1.3	(1,160)	(284)	(219)	(219)	(65)	0	0	0	0
2603	Corbett Water District	6/30/2015	Proportion	5.3	0.3	(24,839)	(1,404)	(4,687)	(1,404)	0	0	0	0	0
2603	Corbett Water District	6/30/2015	Contribution	5.3	0.3	(230)	(15)	(43)	(15)	0	0	0	0	0
2603	Corbett Water District	6/30/2014	Proportion	5.4	0.0	4,660	0	345	0	0	0	0	0	0
2603	Corbett Water District	6/30/2014	Contribution	5.4	0.0	(10,092)	0	(747)	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Proportion	5.3	4.3	84,414	68,487	15,927	15,927	15,927	15,927	15,927	4,779	0
2604	Netarts-Oceanside Sanitary District	6/30/2019	Contribution	5.3	4.3	(26,624)	(21,601)	(5,023)	(5,023)	(5,023)	(5,023)	(1,509)	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Proportion	5.2	3.2	71,876	44,232	13,822	13,822	13,822	2,766	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2018	Contribution	5.2	3.2	(17,910)	(11,022)	(3,444)	(3,444)	(3,444)	(690)	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Proportion	5.2	2.2	(50,306)	(21,284)	(9,674)	(9,674)	(1,936)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2017	Contribution	5.2	2.2	(2,604)	(1,101)	(501)	(501)	(99)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Proportion	5.3	1.3	(17,566)	(4,310)	(3,314)	(3,314)	(996)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2016	Contribution	5.3	1.3	(8,788)	(2,156)	(1,658)	(1,658)	(498)	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Proportion	5.3	0.3	19,832	1,122	3,742	1,122	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2015	Contribution	5.3	0.3	(11,437)	(647)	(2,158)	(647)	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Proportion	5.4	0.0	11,802	0	872	0	0	0	0	0	0
2604	Netarts-Oceanside Sanitary District	6/30/2014	Contribution	5.4	0.0	(14,123)	0	(1,048)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In	Outflow/(Inflow) Recognized In
								Measurement Period Expense	Measurement Period +1 Expense	Measurement Period +2 Expense	Measurement Period +3 Expense	Measurement Period +4 Expense	Measurement Period +5 Expense	Outflow/(Inflow) Recognized In Subsequent Expense	
2605	Scio Fire District	6/30/2019	Proportion	5.3	4.3	89,113	72,299	16,814	16,814	16,814	16,814	16,814	16,814	5,043	0
2605	Scio Fire District	6/30/2019	Contribution	5.3	4.3	(14,935)	(12,117)	(2,818)	(2,818)	(2,818)	(2,818)	(2,818)	(2,818)	(845)	0
2605	Scio Fire District	6/30/2018	Proportion	5.2	3.2	(139,554)	(85,880)	(26,837)	(26,837)	(26,837)	(26,837)	(26,837)	(26,837)	0	0
2605	Scio Fire District	6/30/2018	Contribution	5.2	3.2	17,291	10,641	3,325	3,325	3,325	3,325	3,325	3,325	666	0
2605	Scio Fire District	6/30/2017	Proportion	5.2	2.2	12,820	5,425	2,465	2,465	2,465	2,465	495	0	0	0
2605	Scio Fire District	6/30/2017	Contribution	5.2	2.2	3,425	1,448	659	659	659	659	130	0	0	0
2605	Scio Fire District	6/30/2016	Proportion	5.3	1.3	23,980	5,880	4,525	4,525	4,525	1,355	0	0	0	0
2605	Scio Fire District	6/30/2016	Contribution	5.3	1.3	(11,178)	(2,742)	(2,109)	(2,109)	(633)	0	0	0	0	0
2605	Scio Fire District	6/30/2015	Proportion	5.3	0.3	53,496	3,026	10,094	3,026	0	0	0	0	0	0
2605	Scio Fire District	6/30/2015	Contribution	5.3	0.3	(3,851)	(216)	(727)	(216)	0	0	0	0	0	0
2605	Scio Fire District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
2605	Scio Fire District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2019	Proportion	5.3	4.3	62,124	50,402	11,722	11,722	11,722	11,722	11,722	11,722	3,514	0
2606	West Valley Housing Authority	6/30/2019	Contribution	5.3	4.3	(28,416)	(23,054)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(5,362)	(1,606)	0
2606	West Valley Housing Authority	6/30/2018	Proportion	5.2	3.2	(204,696)	(125,966)	(39,365)	(39,365)	(39,365)	(39,365)	(39,365)	(39,365)	(7,871)	0
2606	West Valley Housing Authority	6/30/2018	Contribution	5.2	3.2	(25,974)	(15,984)	(4,995)	(4,995)	(4,995)	(4,995)	(999)	0	0	0
2606	West Valley Housing Authority	6/30/2017	Proportion	5.2	2.2	(12,694)	(5,371)	(2,441)	(2,441)	(2,441)	(489)	0	0	0	0
2606	West Valley Housing Authority	6/30/2017	Contribution	5.2	2.2	(19,326)	(8,175)	(3,717)	(3,717)	(741)	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2016	Proportion	5.3	1.3	159,083	39,019	30,016	30,016	9,003	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2016	Contribution	5.3	1.3	8,522	2,090	1,608	1,608	482	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2015	Proportion	5.3	0.3	(327,784)	(18,554)	(61,846)	(18,554)	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2015	Contribution	5.3	0.3	29,293	1,658	5,527	1,658	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2014	Proportion	5.4	0.0	7,721	0	571	0	0	0	0	0	0	0
2606	West Valley Housing Authority	6/30/2014	Contribution	5.4	0.0	(59,824)	0	(4,429)	0	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2019	Proportion	5.3	4.3	(293,554)	(238,166)	(55,388)	(55,388)	(55,388)	(55,388)	(55,388)	(55,388)	(16,614)	0
2607	Hoodland Fire District 74	6/30/2019	Contribution	5.3	4.3	2,981	2,419	562	562	562	562	171	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Proportion	5.2	3.2	520,738	320,454	100,142	100,142	100,142	100,142	20,028	0	0	0
2607	Hoodland Fire District 74	6/30/2018	Contribution	5.2	3.2	(20,490)	(12,610)	(3,940)	(3,940)	(3,940)	(790)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Proportion	5.2	2.2	(90,654)	(38,555)	(17,433)	(17,433)	(17,433)	(3,489)	0	0	0	0
2607	Hoodland Fire District 74	6/30/2017	Contribution	5.2	2.2	75,277	31,849	14,476	14,476	14,476	2,897	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Proportion	5.3	1.3	87,476	21,456	16,505	16,505	4,951	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2016	Contribution	5.3	1.3	43,263	10,611	8,163	8,163	2,448	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2015	Proportion	5.3	0.3	(226,843)	(12,838)	(42,801)	(12,838)	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2015	Contribution	5.3	0.3	50,843	2,878	9,593	2,878	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2014	Proportion	5.4	0.0	11,983	0	888	0	0	0	0	0	0	0
2607	Hoodland Fire District 74	6/30/2014	Contribution	5.4	0.0	(16,215)	0	(1,200)	0	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(14,614)	(11,857)	(2,757)	(2,757)	(2,757)	(2,757)	(2,757)	(2,757)	(829)	0
2608	Gaston Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	425	345	80	80	80	80	25	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(32,307)	(19,881)	(6,213)	(6,213)	(6,213)	(6,213)	(1,242)	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	6,334	3,898	1,218	1,218	1,218	244	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	57	24	11	11	2	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	10,511	4,448	2,021	2,021	2,021	406	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	2,658	650	502	502	148	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	5,081	1,245	959	959	286	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(8,281)	(471)	(1,562)	(471)	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	4,292	242	810	242	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	3,234	0	239	0	0	0	0	0	0	0
2608	Gaston Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(8,598)	0	(638)	0	0	0	0	0	0	0
2610	Turner Fire District	6/30/2019	Proportion	5.3	4.3	63,510	51,527	11,983	11,983	11,983	11,983	11,983	11,983	3,595	0
2610	Turner Fire District	6/30/2019	Contribution	5.3	4.3	(54,436)	(44,165)	(10,271)	(10,271)	(10,271)	(10,271)	(10,271)	(10,271)	(3,081)	0
2610	Turner Fire District	6/30/2018	Proportion	5.2	3.2	(63,815)	(39,271)	(12,272)	(12,272)	(12,272)	(2,455)	0	0	0	0
2610	Turner Fire District	6/30/2018	Contribution	5.2	3.2	(42,961)	(26,437)	(8,262)	(8,262)	(8,262)	(1,651)	0	0	0	0
2610	Turner Fire District	6/30/2017	Proportion	5.2	2.2	26,995	11,422	5,191	5,191	1,040	0	0	0	0	0
2610	Turner Fire District	6/30/2017	Contribution	5.2	2.2	(38,333)	(16,217)	(7,372)	(7,372)	(1,473)	0	0	0	0	0
2610	Turner Fire District	6/30/2016	Proportion	5.3	1.3	77,508	19,012	14,624	14,624	4,388	0	0	0	0	0
2610	Turner Fire District	6/30/2016	Contribution	5.3	1.3	(5,438)	(1,334)	(1,026)	(1,026)	(308)	0	0	0	0	0
2610	Turner Fire District	6/30/2015	Proportion	5.3	0.3	86,309	4,884	16,285	4,884	0	0	0	0	0	0
2610	Turner Fire District	6/30/2015	Contribution	5.3	0.3	(969)	(54)	(183)	(54)	0	0	0	0	0	0
2610	Turner Fire District	6/30/2014	Proportion	5.4	0.0	9,097	0	672	0	0	0	0	0	0	0
2610	Turner Fire District	6/30/2014	Contribution	5.4	0.0	19,095	0	1,415	0	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2019	Proportion	5.3	4.3	(7,228)	(5,864)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)	(408)	0
2612	Community Services Consortium	6/30/2019	Contribution	5.3	4.3	(149,576)	(121,354)	(28,222)	(28,222)	(28,222)	(28,222)	(28,222)	(28,222)	(8,466)	0
2612	Community Services Consortium	6/30/2018	Proportion	5.2	3.2	127,151	78,247	24,452	24,452	24,452	4,891	0	0	0	0
2612	Community Services Consortium	6/30/2018	Contribution	5.2	3.2	(108,647)	(66,859)	(20,894)	(20,894)	(20,894)	(4,177)	0	0	0	0
2612	Community Services Consortium	6/30/2017	Proportion	5.2	2.2	83,629	35,383	16,082	16,082	3,219	0	0	0	0	0
2612	Community Services Consortium	6/30/2017	Contribution	5.2	2.2	10,641	4,503	2,046	2,046	411	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2612	Community Services Consortium	6/30/2016	Proportion	5.3	1.3	(505,456)	(123,980)	(95,369)	(95,369)	(28,611)	0	0	0	0
2612	Community Services Consortium	6/30/2016	Contribution	5.3	1.3	37,186	9,122	7,016	7,016	2,106	0	0	0	0
2612	Community Services Consortium	6/30/2015	Proportion	5.3	0.3	(393,590)	(22,280)	(74,262)	(22,280)	0	0	0	0	0
2612	Community Services Consortium	6/30/2015	Contribution	5.3	0.3	(36,282)	(2,052)	(6,846)	(6,846)	0	0	0	0	0
2612	Community Services Consortium	6/30/2014	Proportion	5.4	0.0	(73,151)	0	(5,421)	0	0	0	0	0	0
2612	Community Services Consortium	6/30/2014	Contribution	5.4	0.0	(147,751)	0	(10,946)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2019	Proportion	5.3	4.3	(29,490)	(23,926)	(5,564)	(5,564)	(5,564)	(5,564)	(5,564)	(1,670)	0
2613	Polk Soil & Water Conservation District	6/30/2019	Contribution	5.3	4.3	1,584	1,285	299	299	299	299	299	89	0
2613	Polk Soil & Water Conservation District	6/30/2018	Proportion	5.2	3.2	13,751	8,463	2,644	2,644	2,644	2,644	531	0	0
2613	Polk Soil & Water Conservation District	6/30/2018	Contribution	5.2	3.2	(1,783)	(1,097)	(343)	(343)	(343)	(343)	(68)	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Proportion	5.2	2.2	5,165	2,186	993	993	993	200	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2017	Contribution	5.2	2.2	4,710	1,992	906	906	906	180	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Proportion	5.3	1.3	(12,164)	(2,984)	(2,295)	(2,295)	(689)	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2016	Contribution	5.3	1.3	5,749	1,409	1,085	1,085	324	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.3	(22,595)	(1,280)	(4,263)	(1,280)	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.3	2,181	121	412	412	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Proportion	5.4	0.0	(14,017)	0	(1,037)	0	0	0	0	0	0
2613	Polk Soil & Water Conservation District	6/30/2014	Contribution	5.4	0.0	(4,574)	0	(339)	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2614	Mountain Valley Mental Health Program	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2615	Humanities Council	6/30/2019	Proportion	5.3	4.3	(5,107)	(4,143)	(964)	(964)	(964)	(964)	(964)	(287)	0
2615	Humanities Council	6/30/2019	Contribution	5.3	4.3	(9,957)	(8,078)	(1,879)	(1,879)	(1,879)	(1,879)	(1,879)	(562)	0
2615	Humanities Council	6/30/2018	Proportion	5.2	3.2	(1,698)	(1,044)	(327)	(327)	(327)	(327)	(63)	0	0
2615	Humanities Council	6/30/2018	Contribution	5.2	3.2	(8,057)	(4,959)	(1,549)	(1,549)	(1,549)	(1,549)	(312)	0	0
2615	Humanities Council	6/30/2017	Proportion	5.2	2.2	(46,937)	(19,859)	(9,026)	(9,026)	(9,026)	(1,807)	0	0	0
2615	Humanities Council	6/30/2017	Contribution	5.2	2.2	(6,711)	(2,838)	(1,291)	(1,291)	(1,291)	(256)	0	0	0
2615	Humanities Council	6/30/2016	Proportion	5.3	1.3	(7,093)	(1,741)	(1,338)	(1,338)	(403)	0	0	0	0
2615	Humanities Council	6/30/2016	Contribution	5.3	1.3	(9,624)	(2,360)	(1,816)	(1,816)	(544)	0	0	0	0
2615	Humanities Council	6/30/2015	Proportion	5.3	0.3	(10,519)	(594)	(1,985)	(594)	0	0	0	0	0
2615	Humanities Council	6/30/2015	Contribution	5.3	0.3	(10,032)	(567)	(1,893)	(567)	0	0	0	0	0
2615	Humanities Council	6/30/2014	Proportion	5.4	0.0	(631)	0	(46)	0	0	0	0	0	0
2615	Humanities Council	6/30/2014	Contribution	5.4	0.0	(13,311)	0	(986)	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2616	Alcohol Safety Action Program	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2617	Clean Water Services	6/30/2019	Proportion	5.3	4.3	930,775	755,157	175,618	175,618	175,618	175,618	175,618	52,685	0
2617	Clean Water Services	6/30/2019	Contribution	5.3	4.3	936,389	759,712	176,677	176,677	176,677	176,677	176,677	53,004	0
2617	Clean Water Services	6/30/2018	Proportion	5.2	3.2	(6,439,043)	(3,962,487)	(1,238,278)	(1,238,278)	(1,238,278)	(1,238,278)	(247,653)	0	0
2617	Clean Water Services	6/30/2018	Contribution	5.2	3.2	14,910,328	9,175,586	2,867,371	2,867,371	2,867,371	2,867,371	573,473	0	0
2617	Clean Water Services	6/30/2017	Proportion	5.2	2.2	991,074	419,301	190,591	190,591	190,591	38,119	0	0	0
2617	Clean Water Services	6/30/2017	Contribution	5.2	2.2	(212,831)	(90,044)	(40,929)	(40,929)	(40,929)	(8,186)	0	0	0
2617	Clean Water Services	6/30/2016	Proportion	5.3	1.3	1,046,517	256,693	197,456	197,456	59,237	0	0	0	0
2617	Clean Water Services	6/30/2016	Contribution	5.3	1.3	(2,506,463)	(614,791)	(472,918)	(472,918)	(141,873)	0	0	0	0
2617	Clean Water Services	6/30/2015	Proportion	5.3	0.3	(12,517)	(21,117)	(41,720)	(41,720)	0	0	0	0	0
2617	Clean Water Services	6/30/2015	Contribution	5.3	0.3	(116,276)	(6,581)	(21,939)	(6,581)	0	0	0	0	0
2617	Clean Water Services	6/30/2014	Proportion	5.4	0.0	99,922	0	7,402	7,402	0	0	0	0	0
2617	Clean Water Services	6/30/2014	Contribution	5.4	0.0	(1,110,933)	0	(82,293)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2618	Estacada Cemetery District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2019	Contribution	5.3	4.3	60	49	11	11	11	11	11	11	5
2618	Estacada Cemetery District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2618	Estacada Cemetery District	6/30/2014	Contribution	5.4	0.0	981	0	71	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2619	Comprehensive Options For Drug Abusers	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2019	Proportion	5.3	4.3	(275,564)	(223,571)	(51,993)	(51,993)	(51,993)	(51,993)	(51,993)	(51,993)	(15,599)
2620	Jackson County Fire District 4	6/30/2019	Contribution	5.3	4.3	(28,664)	(23,256)	(5,408)	(5,408)	(5,408)	(5,408)	(5,408)	(5,408)	(1,624)
2620	Jackson County Fire District 4	6/30/2018	Proportion	5.2	3.2	105,280	64,788	20,246	20,246	20,246	20,246	20,246	20,246	0
2620	Jackson County Fire District 4	6/30/2018	Contribution	5.2	3.2	(4,049)	(2,491)	(779)	(779)	(779)	(779)	(779)	(779)	0
2620	Jackson County Fire District 4	6/30/2017	Proportion	5.2	2.2	295,321	124,945	56,792	56,792	56,792	56,792	11,361	954	0
2620	Jackson County Fire District 4	6/30/2017	Contribution	5.2	2.2	24,744	10,470	4,758	4,758	4,758	4,758	954	0	0
2620	Jackson County Fire District 4	6/30/2016	Proportion	5.3	1.3	(3,785)	(929)	(714)	(714)	(215)	0	0	0	0
2620	Jackson County Fire District 4	6/30/2016	Contribution	5.3	1.3	47,428	11,632	8,949	8,949	2,683	0	0	0	0
2620	Jackson County Fire District 4	6/30/2015	Proportion	5.3	0.3	(52,701)	(2,981)	(9,944)	(2,981)	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2015	Contribution	5.3	0.3	18,245	1,035	3,442	1,035	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2014	Proportion	5.4	0.0	(18,050)	0	(1,335)	0	0	0	0	0	0
2620	Jackson County Fire District 4	6/30/2014	Contribution	5.4	0.0	(5,275)	0	(390)	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2019	Proportion	5.3	4.3	100,462	81,507	18,955	18,955	18,955	18,955	18,955	18,955	5,687
2623	Evans Valley Fire District 6	6/30/2019	Contribution	5.3	4.3	(15,006)	(12,175)	(2,831)	(2,831)	(2,831)	(2,831)	(2,831)	(2,831)	(851)
2623	Evans Valley Fire District 6	6/30/2018	Proportion	5.2	3.2	(4,563)	(2,807)	(878)	(878)	(878)	(878)	(173)	0	0
2623	Evans Valley Fire District 6	6/30/2018	Contribution	5.2	3.2	3,856	2,372	742	742	742	742	146	0	0
2623	Evans Valley Fire District 6	6/30/2017	Proportion	5.2	2.2	10,091	4,268	1,941	1,941	1,941	386	0	0	0
2623	Evans Valley Fire District 6	6/30/2017	Contribution	5.2	2.2	5,542	2,344	1,066	1,066	1,066	212	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Proportion	5.3	1.3	3,644	892	688	688	204	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2016	Contribution	5.3	1.3	1,124	276	212	212	64	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2015	Contribution	5.3	0.3	1,483	83	280	83	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2623	Evans Valley Fire District 6	6/30/2014	Contribution	5.4	0.0	1,784	0	134	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2019	Proportion	5.3	4.3	25,943	21,048	4,895	4,895	4,895	4,895	4,895	4,895	1,468
2624	Klamath Vector Control	6/30/2019	Contribution	5.3	4.3	(4,284)	(3,476)	(808)	(808)	(808)	(808)	(808)	(808)	(244)
2624	Klamath Vector Control	6/30/2018	Proportion	5.2	3.2	6,857	4,219	1,319	1,319	1,319	1,319	262	0	0
2624	Klamath Vector Control	6/30/2018	Contribution	5.2	3.2	635	391	122	122	122	122	25	0	0
2624	Klamath Vector Control	6/30/2017	Proportion	5.2	2.2	2,828	1,196	544	544	544	108	0	0	0
2624	Klamath Vector Control	6/30/2017	Contribution	5.2	2.2	1,745	737	336	336	336	65	0	0	0
2624	Klamath Vector Control	6/30/2016	Proportion	5.3	1.3	11,692	2,868	2,206	2,206	662	0	0	0	0
2624	Klamath Vector Control	6/30/2016	Contribution	5.3	1.3	858	210	162	162	48	0	0	0	0
2624	Klamath Vector Control	6/30/2015	Proportion	5.3	0.3	(100,930)	(5,715)	(19,043)	(5,715)	0	0	0	0	0
2624	Klamath Vector Control	6/30/2015	Contribution	5.3	0.3	1,907	107	360	107	0	0	0	0	0
2624	Klamath Vector Control	6/30/2014	Proportion	5.4	0.0	376	0	26	0	0	0	0	0	0
2624	Klamath Vector Control	6/30/2014	Contribution	5.4	0.0	(10,841)	0	(801)	0	0	0	0	0	0
2625	Port of Newport	6/30/2019	Proportion	5.3	4.3	89,094	383,102	89,094	89,094	89,094	89,094	89,094	89,094	26,726
2625	Port of Newport	6/30/2019	Contribution	5.3	4.3	(76,946)	(62,428)	(14,518)	(14,518)	(14,518)	(14,518)	(14,518)	(14,518)	(4,356)
2625	Port of Newport	6/30/2018	Proportion	5.2	3.2	(203,105)	(124,987)	(39,059)	(39,059)	(39,059)	(39,059)	(7,810)	0	0
2625	Port of Newport	6/30/2018	Contribution	5.2	3.2	(11,561)	(7,115)	(2,223)	(2,223)	(2,223)	(2,223)	(446)	0	0
2625	Port of Newport	6/30/2017	Proportion	5.2	2.2	18,576	7,860	3,572	3,572	716	0	0	0	0
2625	Port of Newport	6/30/2017	Contribution	5.2	2.2	(44,269)	(18,730)	(8,513)	(8,513)	(8,513)	(1,704)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2625	Port of Newport	6/30/2016	Proportion	5.3	1.3	79,225	19,433	14,948	14,948	4,485	0	0	0	
2625	Port of Newport	6/30/2016	Contribution	5.3	1.3	(53,335)	(13,083)	(10,063)	(10,063)	(3,020)	0	0	0	
2625	Port of Newport	6/30/2015	Proportion	5.3	0.3	112,018	6,343	21,135	6,343	0	0	0	0	
2625	Port of Newport	6/30/2015	Contribution	5.3	0.3	(35,222)	(1,992)	(6,646)	(1,992)	0	0	0	0	
2625	Port of Newport	6/30/2014	Proportion	5.4	0.0	(98,598)	0	(7,303)	0	0	0	0	0	
2625	Port of Newport	6/30/2014	Contribution	5.4	0.0	(10,615)	0	(785)	0	0	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2019	Proportion	5.3	4.3	(12,824)	(10,404)	(2,420)	(2,420)	(2,420)	(2,420)	(2,420)	(724)	
2626	Tillamook Peoples Utility District	6/30/2019	Contribution	5.3	4.3	(334,896)	(271,708)	(63,188)	(63,188)	(63,188)	(63,188)	(63,188)	(18,956)	
2626	Tillamook Peoples Utility District	6/30/2018	Proportion	5.2	3.2	1,041,190	640,732	200,229	200,229	200,229	200,229	40,045	0	
2626	Tillamook Peoples Utility District	6/30/2018	Contribution	5.2	3.2	(100,049)	(61,569)	(19,240)	(19,240)	(19,240)	(19,240)	(3,849)	0	
2626	Tillamook Peoples Utility District	6/30/2017	Proportion	5.2	2.2	(1,036,588)	(438,556)	(199,344)	(199,344)	(199,344)	(39,868)	0	0	
2626	Tillamook Peoples Utility District	6/30/2017	Contribution	5.2	2.2	141,578	59,897	27,227	27,227	5,443	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2016	Proportion	5.3	1.3	(41,868)	(10,268)	(7,900)	(7,900)	(2,368)	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2016	Contribution	5.3	1.3	63,343	15,535	11,952	11,952	3,583	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2015	Proportion	5.3	0.3	(734,096)	(41,551)	(138,509)	(41,551)	0	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2015	Contribution	5.3	0.3	87,995	4,980	16,603	4,980	0	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2014	Proportion	5.4	0.0	(40,622)	0	(3,007)	0	0	0	0	0	
2626	Tillamook Peoples Utility District	6/30/2014	Contribution	5.4	0.0	(346,275)	0	(25,650)	0	0	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2019	Proportion	5.3	4.3	(71,187)	(57,755)	(13,432)	(13,432)	(13,432)	(13,432)	(13,432)	(4,027)	
2628	McKenzie Fire And Rescue	6/30/2019	Contribution	5.3	4.3	(40,940)	(7,725)	(7,725)	(7,725)	(7,725)	(7,725)	(7,725)	(2,315)	
2628	McKenzie Fire And Rescue	6/30/2018	Proportion	5.2	3.2	197,735	121,683	38,026	38,026	38,026	38,026	7,605	0	
2628	McKenzie Fire And Rescue	6/30/2018	Contribution	5.2	3.2	(45,894)	(8,826)	(8,826)	(8,826)	(8,826)	(1,764)	0	0	
2628	McKenzie Fire And Rescue	6/30/2017	Proportion	5.2	2.2	62,506	26,446	12,020	12,020	2,406	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2017	Contribution	5.2	2.2	4,056	1,716	780	780	156	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2016	Proportion	5.3	1.3	42,979	10,543	8,109	8,109	2,434	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2016	Contribution	5.3	1.3	(8,476)	(2,080)	(1,599)	(1,599)	(481)	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2015	Proportion	5.3	0.3	(37,555)	(2,125)	(7,086)	(2,125)	0	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2015	Contribution	5.3	0.3	(3,628)	(203)	(685)	(203)	0	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2014	Proportion	5.4	0.0	13,104	0	969	0	0	0	0	0	
2628	McKenzie Fire And Rescue	6/30/2014	Contribution	5.4	0.0	(24,154)	0	(1,789)	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
2629	Metropolitan Wastewater Management Commission	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	
2630	Sheridan Fire District	6/30/2019	Proportion	5.3	4.3	(102,570)	(83,217)	(19,353)	(19,353)	(19,353)	(19,353)	(19,353)	(5,805)	
2630	Sheridan Fire District	6/30/2019	Contribution	5.3	4.3	91,838	74,510	17,328	17,328	17,328	17,328	5,198	0	
2630	Sheridan Fire District	6/30/2018	Proportion	5.2	3.2	(124,262)	(76,468)	(23,897)	(23,897)	(23,897)	(23,897)	(4,777)	0	
2630	Sheridan Fire District	6/30/2018	Contribution	5.2	3.2	(8,195)	(5,043)	(1,576)	(1,576)	(1,576)	(1,576)	(315)	0	
2630	Sheridan Fire District	6/30/2017	Proportion	5.2	2.2	32,533	13,765	6,256	6,256	1,253	0	0	0	
2630	Sheridan Fire District	6/30/2017	Contribution	5.2	2.2	(16,302)	(6,897)	(3,135)	(3,135)	(3,135)	(627)	0	0	
2630	Sheridan Fire District	6/30/2016	Proportion	5.3	1.3	79,107	19,403	14,926	14,926	4,477	0	0	0	
2630	Sheridan Fire District	6/30/2016	Contribution	5.3	1.3	3,789	929	715	715	214	0	0	0	
2630	Sheridan Fire District	6/30/2015	Proportion	5.3	0.3	(72,769)	(4,119)	(13,730)	(4,119)	0	0	0	0	
2630	Sheridan Fire District	6/30/2015	Contribution	5.3	0.3	12,781	721	2,412	721	0	0	0	0	
2630	Sheridan Fire District	6/30/2014	Proportion	5.4	0.0	4,567	0	337	0	0	0	0	0	
2630	Sheridan Fire District	6/30/2014	Contribution	5.4	0.0	(22,322)	0	(1,652)	0	0	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2019	Proportion	5.3	4.3	(5,239)	(4,251)	(988)	(988)	(988)	(988)	(988)	(299)	
2631	Arch Cape Water-Sanitary District	6/30/2019	Contribution	5.3	4.3	(5,102)	(4,139)	(963)	(963)	(963)	(963)	(963)	(287)	
2631	Arch Cape Water-Sanitary District	6/30/2018	Proportion	5.2	3.2	(10,171)	(6,259)	(1,956)	(1,956)	(1,956)	(1,956)	(391)	0	
2631	Arch Cape Water-Sanitary District	6/30/2018	Contribution	5.2	3.2	(5,278)	(3,248)	(1,015)	(1,015)	(1,015)	(1,015)	(203)	0	
2631	Arch Cape Water-Sanitary District	6/30/2017	Proportion	5.2	2.2	15,231	6,444	2,929	2,929	586	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2017	Contribution	5.2	2.2	(3,486)	(1,476)	(670)	(670)	(136)	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2016	Proportion	5.3	1.3	2,445	601	461	461	140	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2016	Contribution	5.3	1.3	1,401	345	264	264	81	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2015	Proportion	5.3	0.3	(32,298)	(1,828)	(6,094)	(1,828)	0	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2015	Contribution	5.3	0.3	978	53	185	53	0	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2014	Proportion	5.4	0.0	2,035	0	150	0	0	0	0	0	
2631	Arch Cape Water-Sanitary District	6/30/2014	Contribution	5.4	0.0	(8,627)	0	(637)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2632	Umpqua Regional Council of Governments	6/30/2019	Proportion	5.3	4.3	(13,458)	(10,919)	(2,539)	(2,539)	(2,539)	(2,539)	(2,539)	(763)	0
2632	Umpqua Regional Council of Governments	6/30/2019	Contribution	5.3	4.3	(17,767)	(14,415)	(3,352)	(3,352)	(3,352)	(3,352)	(3,352)	(1,007)	0
2632	Umpqua Regional Council of Governments	6/30/2018	Proportion	5.2	3.2	49,274	30,322	9,476	9,476	9,476	9,476	1,894	0	0
2632	Umpqua Regional Council of Governments	6/30/2018	Contribution	5.2	3.2	(14,892)	(9,164)	(2,864)	(2,864)	(2,864)	(2,864)	(572)	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Proportion	5.2	2.2	(1,771)	(748)	(341)	(341)	(341)	(66)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2017	Contribution	5.2	2.2	(6,222)	(2,631)	(1,197)	(1,197)	(1,197)	(237)	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2016	Proportion	5.3	1.3	(836)	(204)	(158)	(158)	(46)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2016	Contribution	5.3	1.3	(4,752)	(1,164)	(897)	(897)	(267)	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Proportion	5.3	0.3	583	33	110	33	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2015	Contribution	5.3	0.3	(4,641)	(261)	(876)	(261)	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Proportion	5.4	0.0	9,822	0	727	0	0	0	0	0	0
2632	Umpqua Regional Council of Governments	6/30/2014	Contribution	5.4	0.0	(5,236)	0	(386)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2019	Proportion	5.3	4.3	239,196	194,065	45,131	45,131	45,131	45,131	45,131	13,541	0
2633	Port of Cascade Locks	6/30/2019	Contribution	5.3	4.3	(76,518)	(62,081)	(14,437)	(14,437)	(14,437)	(14,437)	(14,437)	(4,333)	0
2633	Port of Cascade Locks	6/30/2018	Proportion	5.2	3.2	(102,011)	(62,775)	(19,618)	(19,618)	(19,618)	(19,618)	(3,921)	0	0
2633	Port of Cascade Locks	6/30/2018	Contribution	5.2	3.2	(33,347)	(20,521)	(6,413)	(6,413)	(6,413)	(6,413)	(1,282)	0	0
2633	Port of Cascade Locks	6/30/2017	Proportion	5.2	2.2	(34,085)	(14,420)	(6,555)	(6,555)	(6,555)	(1,310)	0	0	0
2633	Port of Cascade Locks	6/30/2017	Contribution	5.2	2.2	(35,375)	(14,966)	(6,803)	(6,803)	(6,803)	(1,360)	0	0	0
2633	Port of Cascade Locks	6/30/2016	Proportion	5.3	1.3	154,389	37,869	29,130	29,130	8,739	0	0	0	0
2633	Port of Cascade Locks	6/30/2016	Contribution	5.3	1.3	(39,619)	(9,719)	(7,475)	(7,475)	(2,244)	0	0	0	0
2633	Port of Cascade Locks	6/30/2015	Proportion	5.3	0.3	59,830	3,385	11,289	3,385	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2015	Contribution	5.3	0.3	(18,240)	(1,030)	(3,442)	(1,030)	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2014	Proportion	5.4	0.0	(662)	0	(47)	0	0	0	0	0	0
2633	Port of Cascade Locks	6/30/2014	Contribution	5.4	0.0	(16,033)	0	(1,188)	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2019	Proportion	5.3	4.3	14,951	12,130	2,821	2,821	2,821	2,821	2,821	846	0
2637	Northeast Oregon Housing Authority	6/30/2019	Contribution	5.3	4.3	(99,424)	(80,665)	(18,759)	(18,759)	(18,759)	(18,759)	(18,759)	(5,629)	0
2637	Northeast Oregon Housing Authority	6/30/2018	Proportion	5.2	3.2	21,024	12,938	4,043	4,043	4,043	4,043	809	0	0
2637	Northeast Oregon Housing Authority	6/30/2018	Contribution	5.2	3.2	(71,844)	(44,212)	(13,816)	(13,816)	(13,816)	(2,764)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Proportion	5.2	2.2	(1,300)	(550)	(250)	(250)	(50)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2017	Contribution	5.2	2.2	(49,906)	(21,115)	(9,597)	(9,597)	(9,597)	(1,921)	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Proportion	5.3	1.3	(28,226)	(6,922)	(5,326)	(5,326)	(1,596)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2016	Contribution	5.3	1.3	(44,004)	(10,792)	(8,303)	(8,303)	(2,489)	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Proportion	5.3	0.3	(82,833)	(4,688)	(15,629)	(4,688)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2015	Contribution	5.3	0.3	(40,738)	(2,308)	(7,686)	(2,308)	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Proportion	5.4	0.0	25,038	0	1,853	0	0	0	0	0	0
2637	Northeast Oregon Housing Authority	6/30/2014	Contribution	5.4	0.0	(60,682)	0	(4,497)	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2019	Proportion	5.3	4.3	302,873	245,727	57,146	57,146	57,146	57,146	57,146	17,143	0
2638	North Douglas County Fire and EMS	6/30/2019	Contribution	5.3	4.3	(41,845)	(33,950)	(7,895)	(7,895)	(7,895)	(7,895)	(7,895)	(2,370)	0
2638	North Douglas County Fire and EMS	6/30/2018	Proportion	5.2	3.2	7,451	4,585	1,433	1,433	1,433	1,433	286	0	0
2638	North Douglas County Fire and EMS	6/30/2018	Contribution	5.2	3.2	(30,140)	(18,548)	(5,796)	(5,796)	(5,796)	(5,796)	(1,160)	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Proportion	5.2	2.2	248,755	105,241	47,838	47,838	47,838	9,565	0	0	0
2638	North Douglas County Fire and EMS	6/30/2017	Contribution	5.2	2.2	(19,225)	(8,134)	(3,697)	(3,697)	(740)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Proportion	5.3	1.3	(166,122)	(40,746)	(31,344)	(31,344)	(9,402)	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2016	Contribution	5.3	1.3	20,723	5,083	3,910	3,910	1,173	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Proportion	5.3	0.3	(13,436)	(761)	(2,535)	(761)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2015	Contribution	5.3	0.3	(3,133)	(178)	(591)	(178)	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Proportion	5.4	0.0	5,000	0	370	0	0	0	0	0	0
2638	North Douglas County Fire and EMS	6/30/2014	Contribution	5.4	0.0	(7,901)	0	(586)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2019	Proportion	5.3	4.3	114,242	92,687	21,555	21,555	21,555	21,555	21,555	6,467	0
2641	Suburban East Salem Water District	6/30/2019	Contribution	5.3	4.3	(14,214)	(11,532)	(2,682)	(2,682)	(2,682)	(2,682)	(2,682)	(804)	0
2641	Suburban East Salem Water District	6/30/2018	Proportion	5.2	3.2	(90,230)	(55,526)	(17,352)	(17,352)	(17,352)	(17,352)	(3,470)	0	0
2641	Suburban East Salem Water District	6/30/2018	Contribution	5.2	3.2	9,409	5,791	1,809	1,809	1,809	1,809	364	0	0
2641	Suburban East Salem Water District	6/30/2017	Proportion	5.2	2.2	(19,083)	(8,073)	(3,670)	(3,670)	(733)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2017	Contribution	5.2	2.2	(3,151)	(1,333)	(606)	(606)	(606)	(121)	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Proportion	5.3	1.3	(16,395)	(4,023)	(3,093)	(3,093)	(930)	0	0	0	0
2641	Suburban East Salem Water District	6/30/2016	Contribution	5.3	1.3	10,974	2,690	2,071	2,071	619	0	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Proportion	5.3	0.3	(30,351)	(1,716)	(5,727)	(1,716)	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2015	Contribution	5.3	0.3	6,148	348	1,160	348	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2014	Proportion	5.4	0.0	(29,850)	0	(2,210)	0	0	0	0	0	0
2641	Suburban East Salem Water District	6/30/2014	Contribution	5.4	0.0	(16,376)	0	(1,211)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	73,544	59,668	13,876	13,876	13,876	13,876	13,876	4,164	0
2642	Dexter Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(2,218)	(1,800)	(418)	(418)	(418)	(418)	(418)	(128)	0
2642	Dexter Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	11,824	7,276	2,274	2,274	2,274	2,274	454	0	0
2642	Dexter Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	2,171	1,335	418	418	418	81	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(8,549)	(3,617)	(1,644)	(1,644)	(1,644)	(329)	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	4,896	2,070	942	942	942	186	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2642	Dexter Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	48,235	11,831	9,101	9,101	2,730	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(2,392)	(588)	(451)	(451)	(137)	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(62,336)	(3,526)	(11,762)	(3,526)	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	5,111	291	964	291	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(504)	0	(39)	0	0	0	0	0	0
2642	Dexter Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(1,504)	0	(109)	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2019	Proportion	5.3	4.3	(1,592)	(1,292)	(300)	(300)	(300)	(300)	(300)	(92)	0
2643	Sweet Home Cemetery	6/30/2019	Contribution	5.3	4.3	3,801	3,084	717	717	717	717	717	216	0
2643	Sweet Home Cemetery	6/30/2018	Proportion	5.2	3.2	(1,593)	(981)	(306)	(306)	(306)	(306)	(63)	0	0
2643	Sweet Home Cemetery	6/30/2018	Contribution	5.2	3.2	12,478	7,678	2,400	2,400	2,400	2,400	478	0	0
2643	Sweet Home Cemetery	6/30/2017	Proportion	5.2	2.2	(2,072)	(878)	(398)	(398)	(398)	(82)	0	0	0
2643	Sweet Home Cemetery	6/30/2017	Contribution	5.2	2.2	8,993	3,806	1,729	1,729	1,729	348	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Proportion	5.3	1.3	(8,609)	(2,113)	(1,624)	(1,624)	(489)	0	0	0	0
2643	Sweet Home Cemetery	6/30/2016	Contribution	5.3	1.3	8,814	2,162	1,663	1,663	499	0	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Proportion	5.3	0.3	(30,770)	(1,740)	(5,806)	(1,740)	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2015	Contribution	5.3	0.3	7,129	404	1,345	404	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Proportion	5.4	0.0	752	0	57	0	0	0	0	0	0
2643	Sweet Home Cemetery	6/30/2014	Contribution	5.4	0.0	8,369	0	619	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2019	Proportion	5.3	4.3	(23,906)	(19,395)	(4,511)	(4,511)	(4,511)	(4,511)	(4,511)	(1,351)	0
2644	Lakeside Water District	6/30/2019	Contribution	5.3	4.3	9,420	7,643	1,777	1,777	1,777	1,777	535	0	0
2644	Lakeside Water District	6/30/2018	Proportion	5.2	3.2	(95)	(59)	(18)	(18)	(18)	(18)	(5)	0	0
2644	Lakeside Water District	6/30/2018	Contribution	5.2	3.2	9,691	5,963	1,864	1,864	1,864	1,864	371	0	0
2644	Lakeside Water District	6/30/2017	Proportion	5.2	2.2	(25,007)	(10,580)	(4,809)	(4,809)	(4,809)	(962)	0	0	0
2644	Lakeside Water District	6/30/2017	Contribution	5.2	2.2	15,064	6,373	2,897	2,897	2,897	579	0	0	0
2644	Lakeside Water District	6/30/2016	Proportion	5.3	1.3	(11,720)	(2,876)	(2,211)	(2,211)	(665)	0	0	0	0
2644	Lakeside Water District	6/30/2016	Contribution	5.3	1.3	7,107	1,743	1,341	1,341	402	0	0	0	0
2644	Lakeside Water District	6/30/2015	Proportion	5.3	0.3	(10,763)	(608)	(2,031)	(608)	0	0	0	0	0
2644	Lakeside Water District	6/30/2015	Contribution	5.3	0.3	4,720	265	891	265	0	0	0	0	0
2644	Lakeside Water District	6/30/2014	Proportion	5.4	0.0	(2,215)	0	(165)	0	0	0	0	0	0
2644	Lakeside Water District	6/30/2014	Contribution	5.4	0.0	2,361	0	176	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	168,424	136,646	31,778	31,778	31,778	31,778	31,778	9,534	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(12,057)	(9,782)	(2,275)	(2,275)	(2,275)	(2,275)	(682)	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(39,381)	(24,235)	(7,573)	(7,573)	(7,573)	(7,573)	(1,516)	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	22,096	13,598	4,249	4,249	4,249	4,249	851	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	321	135	62	62	11	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	21,733	9,196	4,179	4,179	4,179	838	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	26,971	6,615	5,089	5,089	1,526	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(3,865)	(897)	(692)	(692)	(205)	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(29,908)	(1,691)	(5,643)	(1,691)	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	6,093	343	1,150	343	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(1,911)	0	(141)	0	0	0	0	0	0
2645	Chiloquin Agency Lake Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(9,469)	0	(699)	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(81,190)	(65,871)	(15,319)	(15,319)	(15,319)	(15,319)	(15,319)	(4,595)	0
2646	Keno Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(106,761)	(86,617)	(20,144)	(20,144)	(20,144)	(20,144)	(20,144)	(6,041)	0
2646	Keno Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	453,604	279,140	87,232	87,232	87,232	87,232	17,444	0	0
2646	Keno Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(87,240)	(53,686)	(16,777)	(16,777)	(16,777)	(16,777)	(3,355)	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(66,575)	(28,166)	(12,803)	(12,803)	(2,560)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(1,479)	(627)	(284)	(284)	(59)	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	73,247	17,967	13,820	13,820	4,147	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	2,500	612	472	472	140	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(1,237)	(72)	(233)	(72)	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	11,118	628	2,098	628	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	1,142	0	87	0	0	0	0	0	0
2646	Keno Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	6,073	0	448	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(117,025)	(94,945)	(22,080)	(22,080)	(22,080)	(22,080)	(22,080)	(6,625)	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(23,295)	(18,900)	(4,395)	(4,395)	(4,395)	(4,395)	(1,320)	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	64,830	39,896	12,467	12,467	12,467	2,495	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(28,735)	(17,683)	(5,526)	(5,526)	(5,526)	(1,105)	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	169,680	71,787	32,631	32,631	6,525	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(6,623)	(2,801)	(1,274)	(1,274)	(253)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(51,626)	(12,662)	(9,741)	(9,741)	(2,921)	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	13,989	3,433	2,639	2,639	794	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(67,978)	(3,848)	(12,826)	(3,848)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(5,483)	(308)	(1,035)	(308)	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(4,378)	0	(323)	0	0	0	0	0	0
2647	Crooked River Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(27,395)	0	(2,030)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(322,181)	(261,392)	(60,789)	(60,789)	(60,789)	(60,789)	(60,789)	(60,789)	(18,236)	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	165,626	134,376	31,250	31,250	31,250	31,250	31,250	31,250	9,376	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	270,385	166,391	51,997	51,997	51,997	51,997	51,997	10,400	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(109,867)	(67,611)	(21,128)	(21,128)	(21,128)	(21,128)	(21,128)	(4,227)	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(72,374)	(30,620)	(13,918)	(13,918)	(13,918)	(13,918)	(2,784)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(46,240)	(19,564)	(8,892)	(8,892)	(8,892)	(8,892)	(1,780)	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(39,439)	(9,675)	(7,441)	(7,441)	(2,234)	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(17,968)	(4,408)	(3,390)	(3,390)	(1,018)	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	28,399	1,609	5,358	1,609	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(24,429)	(1,384)	(4,609)	(1,384)	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	32,362	0	2,397	0	0	0	0	0	0	0
2648	Black Butte Ranch Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(75,081)	0	(5,561)	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2019	Proportion	5.3	4.3	(8,235)	(6,681)	(1,554)	(1,554)	(1,554)	(1,554)	(1,554)	(1,554)	(465)	0
2649	Colton Fire Department	6/30/2019	Contribution	5.3	4.3	10,487	8,508	1,979	1,979	1,979	1,979	1,979	592	0	0
2649	Colton Fire Department	6/30/2018	Proportion	5.2	3.2	14,166	8,718	2,724	2,724	2,724	2,724	546	0	0	0
2649	Colton Fire Department	6/30/2018	Contribution	5.2	3.2	846	520	163	163	163	163	31	0	0	0
2649	Colton Fire Department	6/30/2017	Proportion	5.2	2.2	(89,947)	(38,053)	(17,298)	(17,298)	(17,298)	(3,457)	0	0	0	0
2649	Colton Fire Department	6/30/2017	Contribution	5.2	2.2	4,955	2,096	953	953	190	0	0	0	0	0
2649	Colton Fire Department	6/30/2016	Proportion	5.3	1.3	921	225	174	174	51	0	0	0	0	0
2649	Colton Fire Department	6/30/2016	Contribution	5.3	1.3	695	171	131	131	40	0	0	0	0	0
2649	Colton Fire Department	6/30/2015	Proportion	5.3	0.3	(5,529)	(314)	(1,043)	(314)	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2015	Contribution	5.3	0.3	4,213	238	795	238	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2014	Proportion	5.4	0.0	1,118	0	83	0	0	0	0	0	0	0
2649	Colton Fire Department	6/30/2014	Contribution	5.4	0.0	(1,480)	0	(110)	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	2,811	2,281	530	530	530	530	530	161	0	0
2651	Imbler Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(1,053)	(854)	(199)	(199)	(199)	(199)	(199)	(58)	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(4,905)	(3,019)	(943)	(943)	(943)	(943)	(190)	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	14	8	3	3	3	3	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(5,467)	(2,314)	(1,051)	(1,051)	(1,051)	(212)	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	203	86	39	39	8	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(799)	(195)	(151)	(151)	(44)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(76)	(20)	(14)	(14)	(6)	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(4,331)	(246)	(817)	(246)	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	456	26	86	26	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	356	0	26	0	0	0	0	0	0	0
2651	Imbler Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(678)	0	(48)	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Proportion	5.2	2.2	(246,805)	(104,419)	(47,462)	(47,462)	(47,462)	(9,495)	0	0	0	0
2652	The Oregon Consortium	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Proportion	5.3	1.3	(120,520)	(29,560)	(22,740)	(22,740)	(6,820)	0	0	0	0	0
2652	The Oregon Consortium	6/30/2016	Contribution	5.3	1.3	(24,656)	(6,048)	(4,652)	(4,652)	(1,396)	0	0	0	0	0
2652	The Oregon Consortium	6/30/2015	Proportion	5.3	0.3	(24,918)	(1,408)	(4,702)	(1,408)	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2015	Contribution	5.3	0.3	2,799	159	528	159	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2014	Proportion	5.4	0.0	23,070	0	1,710	0	0	0	0	0	0	0
2652	The Oregon Consortium	6/30/2014	Contribution	5.4	0.0	81,228	0	6,018	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2019	Proportion	5.3	4.3	175,143	142,097	33,046	33,046	33,046	33,046	33,046	33,046	9,913	0
2653	Umatilla Fire Department	6/30/2019	Contribution	5.3	4.3	(28,283)	(22,947)	(5,336)	(5,336)	(5,336)	(5,336)	(5,336)	(5,336)	(1,603)	0
2653	Umatilla Fire Department	6/30/2018	Proportion	5.2	3.2	83,370	51,304	16,033	16,033	16,033	16,033	3,205	0	0	0
2653	Umatilla Fire Department	6/30/2018	Contribution	5.2	3.2	7,023	4,321	1,351	1,351	1,351	1,351	268	0	0	0
2653	Umatilla Fire Department	6/30/2017	Proportion	5.2	2.2	(106,231)	(44,944)	(20,429)	(20,429)	(20,429)	(4,086)	0	0	0	0
2653	Umatilla Fire Department	6/30/2017	Contribution	5.2	2.2	7,972	3,373	1,533	1,533	307	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Proportion	5.3	1.3	(17,511)	(4,295)	(3,304)	(3,304)	(991)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2016	Contribution	5.3	1.3	(8,114)	(1,990)	(1,531)	(1,531)	(459)	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2015	Proportion	5.3	0.3	(10,598)	(2,000)	(598)	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2015	Contribution	5.3	0.3	269	14	51	14	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2014	Proportion	5.4	0.0	(6,709)	0	(499)	0	0	0	0	0	0	0
2653	Umatilla Fire Department	6/30/2014	Contribution	5.4	0.0	(7,057)	0	(522)	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period Expense	Outflow/(inflow) Recognized in Measurement Period +1 Expense	Outflow/(inflow) Recognized in Measurement Period +2 Expense	Outflow/(inflow) Recognized in Measurement Period +3 Expense	Outflow/(inflow) Recognized in Measurement Period +4 Expense	Outflow/(inflow) Recognized in Measurement Period +5 Expense	Outflow/(inflow) Recognized in Subsequent Expense
2654	Spring Valley Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2654	Spring Valley Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(18,219)	(14,781)	(3,438)	(3,438)	(3,438)	(3,438)	(3,438)	(1,029)	0
2655	North Bay Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(12,459)	(10,108)	(2,351)	(2,351)	(2,351)	(2,351)	(2,351)	(704)	0
2655	North Bay Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	18,568	11,426	3,571	3,571	3,571	3,571	3,571	713	0
2655	North Bay Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(11,485)	(7,067)	(2,209)	(2,209)	(2,209)	(2,209)	(440)	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(5,571)	(2,358)	(1,071)	(1,071)	(1,071)	(216)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(7,091)	(2,999)	(1,364)	(1,364)	(1,364)	(271)	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(9,595)	(2,355)	(1,810)	(1,810)	(545)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(5,771)	(1,415)	(1,089)	(1,089)	(326)	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(13,942)	(787)	(2,631)	(787)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(6,641)	(376)	(1,253)	(376)	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	299	0	24	0	0	0	0	0	0
2655	North Bay Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(9,993)	0	(738)	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Proportion	5.3	4.3	291,280	236,322	54,958	54,958	54,958	54,958	54,958	16,490	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2019	Contribution	5.3	4.3	(683,491)	(554,530)	(128,961)	(128,961)	(128,961)	(128,961)	(128,961)	(38,686)	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Proportion	5.2	3.2	1,169,432	719,650	224,891	224,891	224,891	224,891	44,977	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2018	Contribution	5.2	3.2	(566,090)	(348,364)	(108,863)	(108,863)	(108,863)	(108,863)	(21,775)	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Proportion	5.2	2.2	921,258	389,763	177,165	177,165	177,165	35,433	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2017	Contribution	5.2	2.2	(109,537)	(46,342)	(21,065)	(21,065)	(21,065)	(4,212)	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Proportion	5.3	1.3	745,178	182,778	140,600	140,600	42,178	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2016	Contribution	5.3	1.3	(122,737)	(23,158)	(23,158)	(23,158)	(6,947)	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Proportion	5.3	0.3	1,139,254	64,484	214,954	64,484	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2015	Contribution	5.3	0.3	(79,739)	(4,514)	(15,045)	(4,514)	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Proportion	5.4	0.0	72,595	0	5,375	0	0	0	0	0	0
2657	Mid-Willamette Valley Senior Service Agency	6/30/2014	Contribution	5.4	0.0	(179,611)	0	(13,306)	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Proportion	5.3	4.3	(11,604)	(9,415)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(659)	0
2658	Salem Metropolitan Communication Agency	6/30/2019	Contribution	5.3	4.3	(59,733)	(48,463)	(11,270)	(11,270)	(11,270)	(11,270)	(11,270)	(3,383)	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Proportion	5.2	3.2	75,562	46,500	14,531	14,531	14,531	14,531	2,907	0	0
2658	Salem Metropolitan Communication Agency	6/30/2018	Contribution	5.2	3.2	(46,475)	(28,599)	(8,938)	(8,938)	(8,938)	(1,785)	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Proportion	5.2	2.2	(12,875)	(5,447)	(2,476)	(2,476)	(495)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2017	Contribution	5.2	2.2	(28,644)	(12,120)	(5,508)	(5,508)	(1,104)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Proportion	5.3	1.3	14,440	3,540	2,725	2,725	815	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2016	Contribution	5.3	1.3	(22,349)	(5,481)	(4,217)	(4,217)	(1,264)	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Proportion	5.3	0.3	18,476	1,046	3,486	1,046	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2015	Contribution	5.3	0.3	(19,677)	(1,112)	(3,713)	(1,112)	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Proportion	5.4	0.0	522	0	37	0	0	0	0	0	0
2658	Salem Metropolitan Communication Agency	6/30/2014	Contribution	5.4	0.0	(18,828)	0	(1,393)	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2019	Proportion	5.3	4.3	(213,385)	(173,124)	(40,261)	(40,261)	(40,261)	(40,261)	(40,261)	(12,080)	0
2659	Silverton Fire District	6/30/2019	Contribution	5.3	4.3	29,707	24,102	5,605	5,605	5,605	5,605	5,605	1,682	0
2659	Silverton Fire District	6/30/2018	Proportion	5.2	3.2	95,630	58,850	18,390	18,390	18,390	18,390	3,680	0	0
2659	Silverton Fire District	6/30/2018	Contribution	5.2	3.2	(17,883)	(11,005)	(3,439)	(3,439)	(3,439)	(3,439)	(688)	0	0
2659	Silverton Fire District	6/30/2017	Proportion	5.2	2.2	(44,531)	(18,839)	(8,564)	(8,564)	(1,711)	0	0	0	0
2659	Silverton Fire District	6/30/2017	Contribution	5.2	2.2	30,542	12,923	5,873	5,873	5,873	1,177	0	0	0
2659	Silverton Fire District	6/30/2016	Proportion	5.3	1.3	(14,109)	(3,461)	(2,662)	(2,662)	(799)	0	0	0	0
2659	Silverton Fire District	6/30/2016	Contribution	5.3	1.3	19,871	4,875	3,749	3,749	1,126	0	0	0	0
2659	Silverton Fire District	6/30/2015	Proportion	5.3	0.3	(99,793)	(5,648)	(18,829)	(5,648)	0	0	0	0	0
2659	Silverton Fire District	6/30/2015	Contribution	5.3	0.3	20,808	1,178	3,926	1,178	0	0	0	0	0
2659	Silverton Fire District	6/30/2014	Proportion	5.4	0.0	7,965	0	590	0	0	0	0	0	0
2659	Silverton Fire District	6/30/2014	Contribution	5.4	0.0	(9,947)	0	(737)	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Proportion	5.3	4.3	(7,638,483)	(6,197,260)	(1,441,223)	(1,441,223)	(1,441,223)	(1,441,223)	(1,441,223)	(432,368)	0
2660	Tualatin Valley Fire & Rescue	6/30/2019	Contribution	5.3	4.3	(1,426,712)	(1,157,521)	(269,191)	(269,191)	(269,191)	(269,191)	(269,191)	(80,757)	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Proportion	5.2	3.2	12,330,013	7,587,701	2,371,156	2,371,156	2,371,156	474,233	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2018	Contribution	5.2	3.2	(1,649,912)	(1,015,330)	(317,291)	(317,291)	(317,291)	(317,291)	(63,457)	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Proportion	5.2	2.2	2,974,477	1,258,432	572,015	572,015	572,015	114,402	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2017	Contribution	5.2	2.2	1,521,645	643,773	292,624	292,624	292,624	58,525	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Proportion	5.3	1.3	(564,532)	(138,472)	(106,515)	(106,515)	(31,957)	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2016	Contribution	5.3	1.3	1,307,343	320,671	246,668	246,668	74,003	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Proportion	5.3	0.3	774,863	146,201	43,858	43,858	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2015	Contribution	5.3	0.3	653,347	36,982	123,273	36,982	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Proportion	5.4	0.0	107,990	0	8,000	0	0	0	0	0	0
2660	Tualatin Valley Fire & Rescue	6/30/2014	Contribution	5.4	0.0	(436,202)	0	(32,312)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2661	Lincoln County 911	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2661	Lincoln County 911	6/30/2014	Contribution	5.4	0.0	869	0	64	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2019	Proportion	5.3	4.3	(11,316)	(9,181)	(2,135)	(2,135)	(2,135)	(2,135)	(2,135)	(641)	0
2662	East Central Oregon Association of Counties	6/30/2019	Contribution	5.3	4.3	(13,210)	(10,718)	(2,492)	(2,492)	(2,492)	(2,492)	(2,492)	(750)	0
2662	East Central Oregon Association of Counties	6/30/2018	Proportion	5.2	3.2	48,713	29,977	9,368	9,368	9,368	9,368	1,873	0	0
2662	East Central Oregon Association of Counties	6/30/2018	Contribution	5.2	3.2	(11,228)	(6,910)	(2,159)	(2,159)	(2,159)	(2,159)	(433)	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Proportion	5.2	2.2	(3,629)	(1,535)	(698)	(698)	(698)	(139)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2017	Contribution	5.2	2.2	(3,327)	(1,407)	(640)	(640)	(640)	(127)	0	0	0
2662	East Central Oregon Association of Counties	6/30/2016	Proportion	5.3	1.3	718	178	135	135	43	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2016	Contribution	5.3	1.3	(2,809)	(689)	(530)	(530)	(159)	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Proportion	5.3	0.3	2,053	118	387	118	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2015	Contribution	5.3	0.3	(2,602)	(147)	(491)	(147)	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Proportion	5.4	0.0	(376)	0	(26)	0	0	0	0	0	0
2662	East Central Oregon Association of Counties	6/30/2014	Contribution	5.4	0.0	(2,643)	0	(198)	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2019	Proportion	5.3	4.3	170,974	138,715	32,259	32,259	32,259	32,259	32,259	9,679	0
2663	Metropolitan Area Communications Commission	6/30/2019	Contribution	5.3	4.3	(59,320)	(48,128)	(11,192)	(11,192)	(11,192)	(11,192)	(11,192)	(3,360)	0
2663	Metropolitan Area Communications Commission	6/30/2018	Proportion	5.2	3.2	(302,195)	(185,967)	(58,114)	(58,114)	(58,114)	(58,114)	(11,625)	0	0
2663	Metropolitan Area Communications Commission	6/30/2018	Contribution	5.2	3.2	(8,606)	(5,296)	(1,655)	(1,655)	(1,655)	(331)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Proportion	5.2	2.2	14,730	6,231	2,833	2,833	565	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2017	Contribution	5.2	2.2	(24,671)	(10,439)	(4,744)	(4,744)	(4,744)	(951)	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Proportion	5.3	1.3	(227,349)	(55,765)	(42,896)	(42,896)	(12,869)	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2016	Contribution	5.3	1.3	7,946	1,950	1,499	1,499	451	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Proportion	5.3	0.3	(59,532)	(3,372)	(11,232)	(3,372)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2015	Contribution	5.3	0.3	(12,189)	(689)	(2,300)	(689)	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2014	Proportion	5.4	0.0	12,083	0	893	0	0	0	0	0	0
2663	Metropolitan Area Communications Commission	6/30/2014	Contribution	5.4	0.0	(72,628)	0	(5,378)	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Proportion	5.3	4.3	52,611	42,684	9,927	9,927	9,927	9,927	9,927	2,976	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2019	Contribution	5.3	4.3	(94,973)	(77,054)	(17,919)	(17,919)	(17,919)	(17,919)	(17,919)	(5,378)	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Proportion	5.2	3.2	195,002	120,002	37,500	37,500	37,500	37,500	7,502	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2018	Contribution	5.2	3.2	(53,149)	(32,707)	(10,221)	(10,221)	(10,221)	(2,044)	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Proportion	5.2	2.2	71,180	30,116	13,688	13,688	2,740	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2017	Contribution	5.2	2.2	(2,266)	(958)	(436)	(436)	(86)	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Proportion	5.3	1.3	76,863	18,855	14,502	14,502	4,353	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2016	Contribution	5.3	1.3	5,324	1,304	1,005	1,005	299	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Proportion	5.3	0.3	(23,567)	(1,332)	(4,447)	(1,332)	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2015	Contribution	5.3	0.3	9,871	561	1,862	561	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Proportion	5.4	0.0	11,849	0	879	0	0	0	0	0	0
2664	Applegate Valley Rural Fire Protection District 9	6/30/2014	Contribution	5.4	0.0	2,997	0	222	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2019	Proportion	5.3	4.3	(29,892)	(24,252)	(5,640)	(5,640)	(5,640)	(5,640)	(5,640)	(1,692)	0
2665	N NE Community Mental Health Center	6/30/2019	Contribution	5.3	4.3	(37,003)	(30,021)	(6,982)	(6,982)	(6,982)	(6,982)	(6,982)	(2,093)	0
2665	N NE Community Mental Health Center	6/30/2018	Proportion	5.2	3.2	80,968	49,826	15,571	15,571	15,571	3,113	0	0	0
2665	N NE Community Mental Health Center	6/30/2018	Contribution	5.2	3.2	(31,236)	(19,222)	(6,007)	(6,007)	(6,007)	(6,007)	(1,201)	0	0
2665	N NE Community Mental Health Center	6/30/2017	Proportion	5.2	2.2	(8,918)	(3,773)	(1,715)	(1,715)	(343)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2017	Contribution	5.2	2.2	(15,691)	(6,637)	(3,018)	(3,018)	(601)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2016	Proportion	5.3	1.3	(7,207)	(1,767)	(1,360)	(1,360)	(407)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2016	Contribution	5.3	1.3	(12,429)	(3,049)	(2,345)	(2,345)	(704)	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2015	Proportion	5.3	0.3	(10,929)	(619)	(2,062)	(619)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2015	Contribution	5.3	0.3	(12,727)	(722)	(2,401)	(722)	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Proportion	5.4	0.0	(841)	0	(61)	0	0	0	0	0	0
2665	N NE Community Mental Health Center	6/30/2014	Contribution	5.4	0.0	(16,478)	0	(1,223)	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2666	Central City Concern	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2666	Central City Concern	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2667	Mental Health Services West Inc	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2668	Southeast Mental Health Network Inc	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Proportion	5.3	4.3	(88,936)	(72,156)	(16,780)	(16,780)	(16,780)	(16,780)	(16,780)	(5,036)	0
2669	Roseburg Urban Sanitary Authority	6/30/2019	Contribution	5.3	4.3	(7,994)	(6,486)	(1,508)	(1,508)	(1,508)	(1,508)	(1,508)	(454)	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Proportion	5.2	3.2	(75,202)	(46,278)	(14,462)	(14,462)	(14,462)	(14,462)	(2,892)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2018	Contribution	5.2	3.2	(14,451)	(8,893)	(2,779)	(2,779)	(2,779)	(2,779)	(556)	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Proportion	5.2	2.2	(64,435)	(27,262)	(12,391)	(12,391)	(12,391)	(2,480)	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2017	Contribution	5.2	2.2	882	372	170	170	32	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Proportion	5.3	1.3	(99,548)	(24,416)	(18,783)	(18,783)	(5,633)	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2016	Contribution	5.3	1.3	19,160	4,700	3,615	3,615	1,085	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Proportion	5.3	0.3	(41,343)	(2,338)	(7,801)	(2,338)	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2015	Contribution	5.3	0.3	3,445	195	650	195	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Proportion	5.4	0.0	19,404	0	1,439	0	0	0	0	0	0
2669	Roseburg Urban Sanitary Authority	6/30/2014	Contribution	5.4	0.0	(53,355)	0	(3,950)	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Proportion	5.3	4.3	(48,495)	(39,345)	(9,150)	(9,150)	(9,150)	(9,150)	(9,150)	(2,745)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2019	Contribution	5.3	4.3	(48,126)	(39,046)	(9,080)	(9,080)	(9,080)	(9,080)	(9,080)	(2,726)	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Proportion	5.2	3.2	40,412	24,868	7,772	7,772	7,772	1,552	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2018	Contribution	5.2	3.2	(41,768)	(25,704)	(8,032)	(8,032)	(8,032)	(1,608)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Proportion	5.2	2.2	(18,035)	(7,631)	(3,468)	(3,468)	(695)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2017	Contribution	5.2	2.2	(28,986)	(12,264)	(5,574)	(5,574)	(5,574)	(1,116)	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Proportion	5.3	1.3	(26,274)	(6,446)	(4,957)	(4,957)	(1,489)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2016	Contribution	5.3	1.3	(23,116)	(5,668)	(4,362)	(4,362)	(1,306)	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Proportion	5.3	0.3	(40,324)	(2,284)	(7,608)	(2,284)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2015	Contribution	5.3	0.3	(25,178)	(1,423)	(4,751)	(1,423)	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Proportion	5.4	0.0	40	0	5	0	0	0	0	0	0
2670	Mt Hood Community Mental Health Ctr	6/30/2014	Contribution	5.4	0.0	(35,763)	0	(2,648)	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2019	Proportion	5.3	4.3	110,403	89,572	20,831	20,831	20,831	20,831	20,831	6,248	0
2671	Columbia 911 Communications District	6/30/2019	Contribution	5.3	4.3	(40,611)	(32,949)	(7,662)	(7,662)	(7,662)	(7,662)	(2,301)	0	0
2671	Columbia 911 Communications District	6/30/2018	Proportion	5.2	3.2	(54,143)	(33,319)	(10,412)	(10,412)	(10,412)	(2,083)	0	0	0
2671	Columbia 911 Communications District	6/30/2018	Contribution	5.2	3.2	(21,110)	(12,990)	(4,060)	(4,060)	(4,060)	(810)	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Proportion	5.2	2.2	(95,704)	(40,489)	(18,405)	(18,405)	(18,405)	(3,679)	0	0	0
2671	Columbia 911 Communications District	6/30/2017	Contribution	5.2	2.2	6,122	2,591	1,177	1,177	237	0	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Proportion	5.3	1.3	(62,581)	(15,349)	(11,808)	(11,808)	(3,541)	0	0	0	0
2671	Columbia 911 Communications District	6/30/2016	Contribution	5.3	1.3	6,026	1,478	1,137	1,137	341	0	0	0	0
2671	Columbia 911 Communications District	6/30/2015	Proportion	5.3	0.3	(152,163)	(8,613)	(28,710)	(8,613)	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2015	Contribution	5.3	0.3	19,748	1,118	3,726	1,118	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2014	Proportion	5.4	0.0	33,599	0	2,489	0	0	0	0	0	0
2671	Columbia 911 Communications District	6/30/2014	Contribution	5.4	0.0	(42,825)	0	(3,170)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2672	Rockwood Water PUD	6/30/2019	Proportion	5.3	4.3	101,234	82,133	19,101	19,101	19,101	19,101	19,101	5,729	0
2672	Rockwood Water PUD	6/30/2019	Contribution	5.3	4.3	(35,228)	(28,581)	(6,647)	(6,647)	(6,647)	(6,647)	(6,647)	(1,993)	0
2672	Rockwood Water PUD	6/30/2018	Proportion	5.2	3.2	(102,823)	(63,275)	(19,774)	(19,774)	(19,774)	(19,774)	(3,953)	0	0
2672	Rockwood Water PUD	6/30/2018	Contribution	5.2	3.2	(12,616)	(7,764)	(2,426)	(2,426)	(2,426)	(2,426)	(486)	0	0
2672	Rockwood Water PUD	6/30/2017	Proportion	5.2	2.2	124,589	52,712	23,959	23,959	23,959	4,794	0	0	0
2672	Rockwood Water PUD	6/30/2017	Contribution	5.2	2.2	(7,584)	(3,210)	(1,458)	(1,458)	(1,458)	(294)	0	0	0
2672	Rockwood Water PUD	6/30/2016	Proportion	5.3	1.3	4,595	1,127	867	867	260	0	0	0	0
2672	Rockwood Water PUD	6/30/2016	Contribution	5.3	1.3	17,479	4,287	3,298	3,298	989	0	0	0	0
2672	Rockwood Water PUD	6/30/2015	Proportion	5.3	0.3	(282,947)	(16,017)	(53,386)	(16,017)	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2015	Contribution	5.3	0.3	9,028	513	0	513	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2014	Proportion	5.4	0.0	(49,898)	0	(3,698)	0	0	0	0	0	0
2672	Rockwood Water PUD	6/30/2014	Contribution	5.4	0.0	(102,369)	0	(7,584)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2019	Proportion	5.3	4.3	46,871	38,027	8,844	8,844	8,844	8,844	8,844	2,651	0
2673	Port Orford Library	6/30/2019	Contribution	5.3	4.3	(7,469)	(6,060)	(1,409)	(1,409)	(1,409)	(1,409)	(1,409)	(424)	0
2673	Port Orford Library	6/30/2018	Proportion	5.2	3.2	(8,624)	(5,308)	(1,658)	(1,658)	(1,658)	(1,658)	(334)	0	0
2673	Port Orford Library	6/30/2018	Contribution	5.2	3.2	(5,726)	(3,524)	(1,101)	(1,101)	(1,101)	(1,101)	(221)	0	0
2673	Port Orford Library	6/30/2017	Proportion	5.2	2.2	31,160	13,184	5,992	5,992	5,992	1,200	0	0	0
2673	Port Orford Library	6/30/2017	Contribution	5.2	2.2	3,218	1,361	619	619	123	0	0	0	0
2673	Port Orford Library	6/30/2016	Proportion	5.3	1.3	12,591	3,087	2,376	2,376	711	0	0	0	0
2673	Port Orford Library	6/30/2016	Contribution	5.3	1.3	(1,542)	(378)	(291)	(291)	(87)	0	0	0	0
2673	Port Orford Library	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Proportion	5.4	0.0	(2,079)	0	(154)	0	0	0	0	0	0
2673	Port Orford Library	6/30/2014	Contribution	5.4	0.0	16	0	1	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2019	Proportion	5.3	4.3	83,574	67,805	15,769	15,769	15,769	15,769	15,769	4,729	0
2674	Nestucca Rural Fire District	6/30/2019	Contribution	5.3	4.3	(6,656)	(5,400)	(1,256)	(1,256)	(1,256)	(1,256)	(376)	0	0
2674	Nestucca Rural Fire District	6/30/2018	Proportion	5.2	3.2	9,053	5,571	1,741	1,741	1,741	1,741	348	0	0
2674	Nestucca Rural Fire District	6/30/2018	Contribution	5.2	3.2	(12,655)	(7,787)	(2,434)	(2,434)	(2,434)	(2,434)	(485)	0	0
2674	Nestucca Rural Fire District	6/30/2017	Proportion	5.2	2.2	28,828	12,196	5,544	5,544	5,544	1,108	0	0	0
2674	Nestucca Rural Fire District	6/30/2017	Contribution	5.2	2.2	(7,088)	(2,999)	(1,363)	(1,363)	(1,363)	(273)	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Proportion	5.3	1.3	62	14	12	12	2	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2016	Contribution	5.3	1.3	(4,316)	(1,060)	(814)	(814)	(246)	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Proportion	5.3	0.3	1,551	86	293	86	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2015	Contribution	5.3	0.3	(9,537)	(542)	(1,799)	(542)	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Proportion	5.4	0.0	20,110	0	1,490	0	0	0	0	0	0
2674	Nestucca Rural Fire District	6/30/2014	Contribution	5.4	0.0	(12,709)	0	(939)	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2019	Proportion	5.3	4.3	54,708	44,386	10,322	10,322	10,322	10,322	10,322	3,098	0
2675	Salmon Harbor-Douglas County	6/30/2019	Contribution	5.3	4.3	(684)	(555)	(129)	(129)	(129)	(129)	(39)	0	0
2675	Salmon Harbor-Douglas County	6/30/2018	Proportion	5.2	3.2	5,538	3,408	1,065	1,065	1,065	1,065	213	0	0
2675	Salmon Harbor-Douglas County	6/30/2018	Contribution	5.2	3.2	3,314	2,040	637	637	637	129	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Proportion	5.2	2.2	39,170	16,571	7,533	7,533	7,533	1,505	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2017	Contribution	5.2	2.2	14,876	6,293	2,861	2,861	2,861	571	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Proportion	5.3	1.3	(19,185)	(4,705)	(3,620)	(3,620)	(1,065)	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2016	Contribution	5.3	1.3	4,972	1,220	938	938	282	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Proportion	5.3	0.3	22,846	1,291	4,311	1,291	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2015	Contribution	5.3	0.3	(939)	(54)	(177)	(54)	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Proportion	5.4	0.0	17,733	0	1,313	0	0	0	0	0	0
2675	Salmon Harbor-Douglas County	6/30/2014	Contribution	5.4	0.0	(1,725)	0	(130)	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2019	Proportion	5.3	4.3	(350,137)	(284,073)	(66,064)	(66,064)	(66,064)	(66,064)	(66,064)	(19,817)	0
2676	Woodburn Fire District	6/30/2019	Contribution	5.3	4.3	139,671	113,318	26,353	26,353	26,353	26,353	26,353	7,906	0
2676	Woodburn Fire District	6/30/2018	Proportion	5.2	3.2	173,203	106,587	33,308	33,308	33,308	33,308	6,663	0	0
2676	Woodburn Fire District	6/30/2018	Contribution	5.2	3.2	6,380	3,926	1,227	1,227	1,227	245	0	0	0
2676	Woodburn Fire District	6/30/2017	Proportion	5.2	2.2	(237,808)	(100,612)	(45,732)	(45,732)	(45,732)	(9,148)	0	0	0
2676	Woodburn Fire District	6/30/2017	Contribution	5.2	2.2	123,396	52,206	23,730	23,730	23,730	4,746	0	0	0
2676	Woodburn Fire District	6/30/2016	Proportion	5.3	1.3	125,465	30,773	23,673	23,673	7,100	0	0	0	0
2676	Woodburn Fire District	6/30/2016	Contribution	5.3	1.3	88,691	21,755	16,734	16,734	5,021	0	0	0	0
2676	Woodburn Fire District	6/30/2015	Proportion	5.3	0.3	(180,289)	(10,204)	(34,017)	(10,204)	0	0	0	0	0
2676	Woodburn Fire District	6/30/2015	Contribution	5.3	0.3	158,537	8,972	29,913	8,972	0	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Proportion	5.4	0.0	67,646	0	3,531	0	0	0	0	0	0
2676	Woodburn Fire District	6/30/2014	Contribution	5.4	0.0	(1,987)	0	(147)	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2677	Portland Private Industry Council Inc	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2677	Portland Private Industry Council Inc	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Proportion	5.3	4.3	(71,602)	(58,092)	(13,510)	(13,510)	(13,510)	(13,510)	(13,510)	(4,052)	0
2678	Central Oregon Regional Housing Authority	6/30/2019	Contribution	5.3	4.3	5,541	4,496	1,045	1,045	1,045	1,045	1,045	316	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Proportion	5.2	3.2	53,497	32,921	10,288	10,288	10,288	10,288	2,057	0	0
2678	Central Oregon Regional Housing Authority	6/30/2018	Contribution	5.2	3.2	(5,555)	(3,419)	(1,068)	(1,068)	(1,068)	(1,068)	(215)	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Proportion	5.2	2.2	109,367	46,271	21,032	21,032	21,032	4,207	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2017	Contribution	5.2	2.2	36,732	15,540	7,064	7,064	7,064	1,412	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Proportion	5.3	1.3	72,014	17,662	13,588	13,588	4,074	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2016	Contribution	5.3	1.3	20,303	4,979	3,831	3,831	1,148	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Proportion	5.3	0.3	26,733	1,513	5,044	1,513	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2015	Contribution	5.3	0.3	23,476	1,331	4,429	1,331	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Proportion	5.4	0.0	47,128	0	3,493	0	0	0	0	0	0
2678	Central Oregon Regional Housing Authority	6/30/2014	Contribution	5.4	0.0	1,673	0	123	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2019	Proportion	5.3	4.3	(1,551,321)	(1,258,619)	(292,702)	(292,702)	(292,702)	(292,702)	(292,702)	(87,811)	0
2679	Columbia River Public Utility District	6/30/2019	Contribution	5.3	4.3	1,795,851	1,457,011	338,840	338,840	338,840	338,840	338,840	101,651	0
2679	Columbia River Public Utility District	6/30/2018	Proportion	5.2	3.2	810,701	498,893	155,904	155,904	155,904	155,904	31,181	0	0
2679	Columbia River Public Utility District	6/30/2018	Contribution	5.2	3.2	(242,041)	(148,949)	(46,546)	(46,546)	(46,546)	(46,546)	(9,311)	0	0
2679	Columbia River Public Utility District	6/30/2017	Proportion	5.2	2.2	89,430	37,836	17,198	17,198	17,198	3,440	0	0	0
2679	Columbia River Public Utility District	6/30/2017	Contribution	5.2	2.2	77,967	32,985	14,994	14,994	14,994	2,997	0	0	0
2679	Columbia River Public Utility District	6/30/2016	Proportion	5.3	1.3	(120,350)	(29,518)	(22,708)	(22,708)	(6,810)	0	0	0	0
2679	Columbia River Public Utility District	6/30/2016	Contribution	5.3	1.3	52,346	12,838	9,877	9,877	2,961	0	0	0	0
2679	Columbia River Public Utility District	6/30/2015	Proportion	5.3	0.3	(107,555)	(6,090)	(20,293)	(6,090)	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2015	Contribution	5.3	0.3	142,238	8,053	26,837	8,053	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2014	Proportion	5.4	0.0	(49,257)	0	(3,647)	0	0	0	0	0	0
2679	Columbia River Public Utility District	6/30/2014	Contribution	5.4	0.0	(102,387)	0	(7,582)	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(27,641)	(22,426)	(5,215)	(5,215)	(5,215)	(5,215)	(5,215)	(1,566)	0
2681	Cloverdale Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(1,686)	(1,368)	(318)	(318)	(318)	(318)	(318)	(96)	0
2681	Cloverdale Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(44,186)	(27,192)	(8,497)	(8,497)	(8,497)	(8,497)	(1,701)	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	3,302	2,032	635	635	635	127	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	50,926	21,547	9,793	9,793	9,793	1,961	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	4,811	2,036	925	925	925	186	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	493	121	93	93	28	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	7,753	1,901	1,463	1,463	438	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(18,182)	(1,027)	(3,431)	(1,027)	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	12,385	700	2,337	700	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	17,348	0	1,283	0	0	0	0	0	0
2681	Cloverdale Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	131	0	11	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2019	Proportion	5.3	4.3	(20,948)	(16,996)	(3,952)	(3,952)	(3,952)	(3,952)	(3,952)	(1,188)	0
2684	Parkdale Fire District	6/30/2019	Contribution	5.3	4.3	151	123	28	28	28	28	11	0	0
2684	Parkdale Fire District	6/30/2018	Proportion	5.2	3.2	9,782	6,020	1,881	1,881	1,881	377	0	0	0
2684	Parkdale Fire District	6/30/2018	Contribution	5.2	3.2	4,707	2,897	905	905	905	182	0	0	0
2684	Parkdale Fire District	6/30/2017	Proportion	5.2	2.2	4,048	1,714	778	778	158	0	0	0	0
2684	Parkdale Fire District	6/30/2017	Contribution	5.2	2.2	4,396	1,861	845	845	171	0	0	0	0
2684	Parkdale Fire District	6/30/2016	Proportion	5.3	1.3	(6,369)	(1,561)	(1,202)	(1,202)	(359)	0	0	0	0
2684	Parkdale Fire District	6/30/2016	Contribution	5.3	1.3	57,182	14,026	10,789	10,789	3,237	0	0	0	0
2684	Parkdale Fire District	6/30/2015	Proportion	5.3	0.3	(8,447)	(477)	(1,594)	(477)	0	0	0	0	0
2684	Parkdale Fire District	6/30/2015	Contribution	5.3	0.3	3,474	199	655	199	0	0	0	0	0
2684	Parkdale Fire District	6/30/2014	Proportion	5.4	0.0	639	0	49	0	0	0	0	0	0
2684	Parkdale Fire District	6/30/2014	Contribution	5.4	0.0	(3,248)	0	(243)	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2019	Proportion	5.3	4.3	46,580	37,791	8,789	8,789	8,789	8,789	8,789	2,635	0
2685	Oregon Community College Association	6/30/2019	Contribution	5.3	4.3	12,975	10,527	2,448	2,448	2,448	2,448	735	0	0
2685	Oregon Community College Association	6/30/2018	Proportion	5.2	3.2	(47,440)	(29,194)	(9,123)	(9,123)	(9,123)	(1,825)	0	0	0
2685	Oregon Community College Association	6/30/2018	Contribution	5.2	3.2	5,449	3,353	1,048	1,048	1,048	209	0	0	0
2685	Oregon Community College Association	6/30/2017	Proportion	5.2	2.2	42,204	17,856	8,116	8,116	1,624	0	0	0	0
2685	Oregon Community College Association	6/30/2017	Contribution	5.2	2.2	2,640	1,116	508	508	100	0	0	0	0
2685	Oregon Community College Association	6/30/2016	Proportion	5.3	1.3	7,682	1,886	1,449	1,449	437	0	0	0	0
2685	Oregon Community College Association	6/30/2016	Contribution	5.3	1.3	(5,313)	(1,305)	(1,002)	(1,002)	(303)	0	0	0	0
2685	Oregon Community College Association	6/30/2015	Proportion	5.3	0.3	99,199	5,614	18,717	5,614	0	0	0	0	0
2685	Oregon Community College Association	6/30/2015	Contribution	5.3	0.3	(1,530)	(85)	(289)	(85)	0	0	0	0	0
2685	Oregon Community College Association	6/30/2014	Proportion	5.4	0.0	388	0	28	0	0	0	0	0	0
2685	Oregon Community College Association	6/30/2014	Contribution	5.4	0.0	22,016	0	1,631	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2686	Weston Cemetery	6/30/2019	Proportion	5.3	4.3	(675)	(548)	(127)	(127)	(127)	(127)	(127)	(40)	0
2686	Weston Cemetery	6/30/2019	Contribution	5.3	4.3	(2,730)	(2,215)	(515)	(515)	(515)	(515)	(515)	(155)	0
2686	Weston Cemetery	6/30/2018	Proportion	5.2	3.2	(3,233)	(1,989)	(622)	(622)	(622)	(622)	(123)	0	0
2686	Weston Cemetery	6/30/2018	Contribution	5.2	3.2	(1,576)	(970)	(303)	(303)	(303)	(303)	(61)	0	0
2686	Weston Cemetery	6/30/2017	Proportion	5.2	2.2	(944)	(398)	(182)	(182)	(182)	(34)	0	0	0
2686	Weston Cemetery	6/30/2017	Contribution	5.2	2.2	(1,135)	(481)	(218)	(218)	(218)	(45)	0	0	0
2686	Weston Cemetery	6/30/2016	Proportion	5.3	1.3	(13,041)	(3,197)	(2,461)	(2,461)	(736)	0	0	0	0
2686	Weston Cemetery	6/30/2016	Contribution	5.3	1.3	(1,671)	(411)	(315)	(315)	(96)	0	0	0	0
2686	Weston Cemetery	6/30/2015	Proportion	5.3	0.3	(1,528)	(88)	(88)	(88)	0	0	0	0	0
2686	Weston Cemetery	6/30/2015	Contribution	5.3	0.3	(479)	(29)	(90)	(29)	0	0	0	0	0
2686	Weston Cemetery	6/30/2014	Proportion	5.4	0.0	(517)	0	(37)	0	0	0	0	0	0
2686	Weston Cemetery	6/30/2014	Contribution	5.4	0.0	(1,759)	0	(129)	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2019	Proportion	5.3	4.3	84,319	68,410	15,909	15,909	15,909	15,909	15,909	4,774	0
2687	Columbia Drainage Vector Control District	6/30/2019	Contribution	5.3	4.3	9,483	7,694	1,789	1,789	1,789	1,789	1,789	538	0
2687	Columbia Drainage Vector Control District	6/30/2018	Proportion	5.2	3.2	22,232	13,682	4,275	4,275	4,275	4,275	857	0	0
2687	Columbia Drainage Vector Control District	6/30/2018	Contribution	5.2	3.2	15,097	9,291	2,903	2,903	2,903	2,903	582	0	0
2687	Columbia Drainage Vector Control District	6/30/2017	Proportion	5.2	2.2	(2,165)	(917)	(416)	(416)	(85)	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2017	Contribution	5.2	2.2	38,457	16,269	7,396	7,396	1,477	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Proportion	5.3	1.3	63,344	15,536	11,952	11,952	3,584	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2016	Contribution	5.3	1.3	12,901	3,165	2,434	2,434	731	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2015	Proportion	5.3	0.3	(116,066)	(6,571)	(21,899)	(6,571)	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2015	Contribution	5.3	0.3	18,246	1,031	3,443	1,031	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Proportion	5.4	0.0	10,933	0	808	0	0	0	0	0	0
2687	Columbia Drainage Vector Control District	6/30/2014	Contribution	5.4	0.0	(1,072)	0	(77)	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2019	Proportion	5.3	4.3	11,331	9,193	2,138	2,138	2,138	2,138	2,138	641	0
2688	Polk County Fire District 1	6/30/2019	Contribution	5.3	4.3	4,348	3,528	820	820	820	820	820	248	0
2688	Polk County Fire District 1	6/30/2018	Proportion	5.2	3.2	183,607	112,989	35,309	35,309	35,309	35,309	7,062	0	0
2688	Polk County Fire District 1	6/30/2018	Contribution	5.2	3.2	45,045	27,721	8,662	8,662	8,662	8,662	1,735	0	0
2688	Polk County Fire District 1	6/30/2017	Proportion	5.2	2.2	(156,593)	(66,251)	(30,114)	(30,114)	(30,114)	(6,023)	0	0	0
2688	Polk County Fire District 1	6/30/2017	Contribution	5.2	2.2	79,709	33,722	15,329	15,329	15,329	3,064	0	0	0
2688	Polk County Fire District 1	6/30/2016	Proportion	5.3	1.3	(5,666)	(1,390)	(1,069)	(1,069)	(321)	0	0	0	0
2688	Polk County Fire District 1	6/30/2016	Contribution	5.3	1.3	38,815	9,519	7,324	7,324	2,195	0	0	0	0
2688	Polk County Fire District 1	6/30/2015	Proportion	5.3	0.3	(71,805)	(4,065)	(13,548)	(4,065)	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2015	Contribution	5.3	0.3	54,513	3,088	10,285	3,088	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2014	Proportion	5.4	0.0	(12,180)	0	(900)	0	0	0	0	0	0
2688	Polk County Fire District 1	6/30/2014	Contribution	5.4	0.0	(35,030)	0	(2,595)	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2019	Proportion	5.3	4.3	93,278	75,678	17,600	17,600	17,600	17,600	17,600	5,278	0
2689	Redmond Area Park & Recreation District	6/30/2019	Contribution	5.3	4.3	3,901	3,165	736	736	736	736	736	221	0
2689	Redmond Area Park & Recreation District	6/30/2018	Proportion	5.2	3.2	21,044	12,950	4,047	4,047	4,047	4,047	809	0	0
2689	Redmond Area Park & Recreation District	6/30/2018	Contribution	5.2	3.2	19,169	11,797	3,686	3,686	3,686	3,686	739	0	0
2689	Redmond Area Park & Recreation District	6/30/2017	Proportion	5.2	2.2	3,602	1,523	693	693	137	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2017	Contribution	5.2	2.2	27,929	11,816	5,371	5,371	1,074	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2016	Proportion	5.3	1.3	(6,602)	(1,618)	(1,246)	(1,246)	(372)	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2016	Contribution	5.3	1.3	22,062	5,410	4,163	4,163	1,247	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2015	Proportion	5.3	0.3	(346)	(21)	(65)	(21)	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2015	Contribution	5.3	0.3	18,632	1,057	3,515	1,057	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2014	Proportion	5.4	0.0	(15,039)	0	(1,114)	0	0	0	0	0	0
2689	Redmond Area Park & Recreation District	6/30/2014	Contribution	5.4	0.0	1,343	0	98	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2019	Proportion	5.3	4.3	(87,902)	(71,317)	(16,585)	(16,585)	(16,585)	(16,585)	(16,585)	(4,977)	0
2692	Siuslaw Public Library	6/30/2019	Contribution	5.3	4.3	(7,717)	(6,261)	(1,456)	(1,456)	(1,456)	(1,456)	(1,456)	(437)	0
2692	Siuslaw Public Library	6/30/2018	Proportion	5.2	3.2	50,204	30,894	9,655	9,655	9,655	9,655	1,929	0	0
2692	Siuslaw Public Library	6/30/2018	Contribution	5.2	3.2	(12,153)	(7,479)	(2,337)	(2,337)	(2,337)	(2,337)	(468)	0	0
2692	Siuslaw Public Library	6/30/2017	Proportion	5.2	2.2	(27,637)	(11,692)	(5,315)	(5,315)	(1,062)	0	0	0	0
2692	Siuslaw Public Library	6/30/2017	Contribution	5.2	2.2	4,426	1,873	851	851	171	0	0	0	0
2692	Siuslaw Public Library	6/30/2016	Proportion	5.3	1.3	(43,824)	(10,748)	(8,269)	(8,269)	(2,479)	0	0	0	0
2692	Siuslaw Public Library	6/30/2016	Contribution	5.3	1.3	2,345	577	442	442	135	0	0	0	0
2692	Siuslaw Public Library	6/30/2015	Proportion	5.3	0.3	41,791	2,366	7,885	2,366	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2015	Contribution	5.3	0.3	(671)	(36)	(127)	(36)	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2014	Proportion	5.4	0.0	(19,623)	0	(1,453)	0	0	0	0	0	0
2692	Siuslaw Public Library	6/30/2014	Contribution	5.4	0.0	(1,646)	0	(121)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2019	Proportion	5.3	4.3	(3,330)	(2,702)	(628)	(628)	(628)	(628)	(628)	(190)	0
2693	City-County Insurance Services	6/30/2019	Contribution	5.3	4.3	210,839	171,058	39,781	39,781	39,781	39,781	39,781	11,934	0
2693	City-County Insurance Services	6/30/2018	Proportion	5.2	3.2	(1,463,271)	(900,475)	(281,398)	(281,398)	(281,398)	(281,398)	(56,281)	0	0
2693	City-County Insurance Services	6/30/2018	Contribution	5.2	3.2	587,988	361,838	113,075	113,075	113,075	113,075	22,613	0	0
2693	City-County Insurance Services	6/30/2017	Proportion	5.2	2.2	4,442,602	1,879,561	854,347	854,347	854,347	170,867	0	0	0
2693	City-County Insurance Services	6/30/2017	Contribution	5.2	2.2	400,966	169,639	77,109	77,109	77,109	15,421	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2693	City-County Insurance Services	6/30/2016	Proportion	5.3	1.3	(297,781)	(73,041)	(56,185)	(56,185)	(16,856)	0	0	0	0
2693	City-County Insurance Services	6/30/2016	Contribution	5.3	1.3	308,622	75,701	58,230	58,230	17,471	0	0	0	0
2693	City-County Insurance Services	6/30/2015	Proportion	5.3	0.3	(385,071)	(21,797)	(72,655)	(21,797)	0	0	0	0	0
2693	City-County Insurance Services	6/30/2015	Contribution	5.3	0.3	212,591	12,036	40,111	12,036	0	0	0	0	0
2693	City-County Insurance Services	6/30/2014	Proportion	5.4	0.0	(8,089)	0	(599)	0	0	0	0	0	0
2693	City-County Insurance Services	6/30/2014	Contribution	5.4	0.0	(127,248)	0	(9,425)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2019	Proportion	5.3	4.3	35,639	28,915	6,724	6,724	6,724	6,724	6,724	2,019	0
2694	Philomath Fire Department	6/30/2019	Contribution	5.3	4.3	(43,446)	(35,249)	(8,197)	(8,197)	(8,197)	(8,197)	(8,197)	(2,461)	0
2694	Philomath Fire Department	6/30/2018	Proportion	5.2	3.2	230,225	141,677	44,274	44,274	44,274	44,274	8,855	0	0
2694	Philomath Fire Department	6/30/2018	Contribution	5.2	3.2	(33,776)	(20,786)	(6,495)	(6,495)	(6,495)	(6,495)	(1,301)	0	0
2694	Philomath Fire Department	6/30/2017	Proportion	5.2	2.2	250,642	106,042	48,200	48,200	48,200	9,642	0	0	0
2694	Philomath Fire Department	6/30/2017	Contribution	5.2	2.2	7,892	3,338	1,518	1,518	1,518	302	0	0	0
2694	Philomath Fire Department	6/30/2016	Proportion	5.3	1.3	(303,768)	(74,508)	(57,315)	(57,315)	(17,193)	0	0	0	0
2694	Philomath Fire Department	6/30/2016	Contribution	5.3	1.3	27,424	6,728	5,174	5,174	1,554	0	0	0	0
2694	Philomath Fire Department	6/30/2015	Proportion	5.3	0.3	(29,703)	(1,683)	(5,604)	(1,683)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2015	Contribution	5.3	0.3	(16,997)	(962)	(3,207)	(3,207)	0	0	0	0	0
2694	Philomath Fire Department	6/30/2014	Proportion	5.4	0.0	(9,017)	0	(667)	0	0	0	0	0	0
2694	Philomath Fire Department	6/30/2014	Contribution	5.4	0.0	(4,278)	0	(318)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Proportion	5.3	4.3	49,924	40,504	9,420	9,420	9,420	9,420	9,420	2,824	0
2695	Washington County Consolidated Communications Agency	6/30/2019	Contribution	5.3	4.3	(236,196)	(191,631)	(44,565)	(44,565)	(44,565)	(44,565)	(44,565)	(13,371)	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Proportion	5.2	3.2	(54,815)	(33,733)	(10,541)	(10,541)	(10,541)	(10,541)	(2,110)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2018	Contribution	5.2	3.2	(83,643)	(51,473)	(16,085)	(16,085)	(16,085)	(16,085)	(3,218)	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Proportion	5.2	2.2	(316,054)	(133,714)	(60,780)	(60,780)	(60,780)	(12,154)	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2017	Contribution	5.2	2.2	113,914	48,193	21,907	21,907	21,907	4,379	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Proportion	5.3	1.3	(573,941)	(140,777)	(108,291)	(108,291)	(32,486)	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2016	Contribution	5.3	1.3	166,965	40,953	31,503	31,503	9,450	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Proportion	5.3	0.3	(374,300)	(21,185)	(70,623)	(21,185)	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2015	Contribution	5.3	0.3	104,877	5,937	19,788	5,937	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Proportion	5.4	0.0	(52,728)	0	(3,908)	0	0	0	0	0	0
2695	Washington County Consolidated Communications Agency	6/30/2014	Contribution	5.4	0.0	(201,366)	0	(14,916)	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2019	Proportion	5.3	4.3	888	720	168	168	168	168	168	48	0
2696	Stayton Fire District	6/30/2019	Contribution	5.3	4.3	(11,180)	(9,071)	(2,109)	(2,109)	(2,109)	(2,109)	(2,109)	(635)	0
2696	Stayton Fire District	6/30/2018	Proportion	5.2	3.2	58,422	35,952	11,235	11,235	11,235	11,235	2,247	0	0
2696	Stayton Fire District	6/30/2018	Contribution	5.2	3.2	13,501	8,309	2,596	2,596	2,596	521	0	0	0
2696	Stayton Fire District	6/30/2017	Proportion	5.2	2.2	(67,847)	(28,703)	(13,048)	(13,048)	(13,048)	(2,607)	0	0	0
2696	Stayton Fire District	6/30/2017	Contribution	5.2	2.2	22,741	9,622	4,373	4,373	4,373	876	0	0	0
2696	Stayton Fire District	6/30/2016	Proportion	5.3	1.3	(90,869)	(22,289)	(17,145)	(17,145)	(5,144)	0	0	0	0
2696	Stayton Fire District	6/30/2016	Contribution	5.3	1.3	13,051	3,203	2,462	2,462	741	0	0	0	0
2696	Stayton Fire District	6/30/2015	Proportion	5.3	0.3	(53,967)	(3,057)	(10,182)	(3,057)	0	0	0	0	0
2696	Stayton Fire District	6/30/2015	Contribution	5.3	0.3	12,872	727	2,429	727	0	0	0	0	0
2696	Stayton Fire District	6/30/2014	Proportion	5.4	0.0	6,581	0	486	0	0	0	0	0	0
2696	Stayton Fire District	6/30/2014	Contribution	5.4	0.0	(9,249)	0	(684)	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2697	Oregon Museum Park	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(1,187)	(963)	(224)	(224)	(224)	(224)	(224)	(67)	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(27,954)	(22,680)	(5,274)	(5,274)	(5,274)	(5,274)	(5,274)	(1,584)	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	196,940	121,194	37,873	37,873	37,873	37,873	7,575	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(26,329)	(16,203)	(5,063)	(5,063)	(5,063)	(5,063)	(1,014)	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(28,253)	(11,954)	(5,433)	(5,433)	(5,433)	(1,088)	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	1,743	738	335	335	335	68	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	665	165	125	125	40	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	647	159	122	122	37	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	13,453	763	2,538	763	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	3,288	188	620	188	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	230	0	15	0	0	0	0	0	0
2698	Halsey Shedd Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	194	0	14	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2699	Chetco Library Board	6/30/2019	Proportion	5.3	4.3	(54,459)	(44,184)	(10,275)	(10,275)	(10,275)	(10,275)	(10,275)	(3,084)	0
2699	Chetco Library Board	6/30/2019	Contribution	5.3	4.3	22,927	18,601	4,326	4,326	4,326	4,326	4,326	1,297	0
2699	Chetco Library Board	6/30/2018	Proportion	5.2	3.2	4,937	3,039	949	949	949	949	192	0	0
2699	Chetco Library Board	6/30/2018	Contribution	5.2	3.2	(4,834)	(2,974)	(930)	(930)	(930)	(930)	(184)	0	0
2699	Chetco Library Board	6/30/2017	Proportion	5.2	2.2	(14,886)	(6,297)	(2,863)	(2,863)	(2,863)	(571)	0	0	0
2699	Chetco Library Board	6/30/2017	Contribution	5.2	2.2	6,248	2,642	1,202	1,202	1,202	238	0	0	0
2699	Chetco Library Board	6/30/2016	Proportion	5.3	1.3	6,950	1,706	1,311	1,311	395	0	0	0	0
2699	Chetco Library Board	6/30/2016	Contribution	5.3	1.3	5,469	1,341	1,032	1,032	309	0	0	0	0
2699	Chetco Library Board	6/30/2015	Proportion	5.3	0.3	(34,761)	(1,966)	(6,559)	(1,966)	0	0	0	0	0
2699	Chetco Library Board	6/30/2015	Contribution	5.3	0.3	6,562	372	1,238	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2014	Proportion	5.4	0.0	(9,697)	0	(717)	0	0	0	0	0	0
2699	Chetco Library Board	6/30/2014	Contribution	5.4	0.0	(13,371)	0	(991)	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(21,169)	(17,175)	(3,994)	(3,994)	(3,994)	(3,994)	(3,994)	(1,199)	0
2700	Lowell Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	1,713	1,390	323	323	323	323	98	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	164,408	101,174	31,617	31,617	31,617	31,617	6,323	0	0
2700	Lowell Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(24,000)	(14,770)	(4,615)	(4,615)	(4,615)	(4,615)	(925)	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	809	44	153	44	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2700	Lowell Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	2,484	0	184	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(1,125,818)	(913,400)	(212,418)	(212,418)	(212,418)	(212,418)	(212,418)	(63,728)	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	1,468,794	1,191,663	277,131	277,131	277,131	277,131	277,131	83,139	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	334,841	206,057	64,392	64,392	64,392	64,392	12,881	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(76,181)	(46,881)	(14,650)	(14,650)	(14,650)	(14,650)	(2,931)	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(126,835)	(53,662)	(24,391)	(24,391)	(24,391)	(4,880)	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	35,121	14,859	6,754	6,754	1,351	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	537,817	131,917	101,475	101,475	30,442	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	2,155	527	407	407	120	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(137,601)	(7,791)	(25,962)	(7,791)	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	44,344	2,509	8,367	2,509	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(50,021)	0	(3,706)	0	0	0	0	0	0
2701	Sisters-Camp Sherman Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(57,206)	0	(4,236)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2019	Proportion	5.3	4.3	139,115	112,867	26,248	26,248	26,248	26,248	26,248	7,875	0
2702	Banks Fire District 13	6/30/2019	Contribution	5.3	4.3	(9,497)	(7,705)	(1,792)	(1,792)	(1,792)	(1,792)	(1,792)	(537)	0
2702	Banks Fire District 13	6/30/2018	Proportion	5.2	3.2	83,617	51,457	16,080	16,080	16,080	16,080	3,217	0	0
2702	Banks Fire District 13	6/30/2018	Contribution	5.2	3.2	30,540	18,794	5,873	5,873	5,873	5,873	1,175	0	0
2702	Banks Fire District 13	6/30/2017	Proportion	5.2	2.2	(73,373)	(31,043)	(14,110)	(14,110)	(14,110)	(2,823)	0	0	0
2702	Banks Fire District 13	6/30/2017	Contribution	5.2	2.2	32,117	13,589	6,176	6,176	1,237	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Proportion	5.3	1.3	(32,048)	(7,860)	(6,047)	(6,047)	(1,813)	0	0	0	0
2702	Banks Fire District 13	6/30/2016	Contribution	5.3	1.3	8,973	2,201	1,693	1,693	508	0	0	0	0
2702	Banks Fire District 13	6/30/2015	Proportion	5.3	0.3	59,687	3,377	11,262	3,377	0	0	0	0	0
2702	Banks Fire District 13	6/30/2015	Contribution	5.3	0.3	3,566	201	673	201	0	0	0	0	0
2702	Banks Fire District 13	6/30/2014	Proportion	5.4	0.0	(215)	0	(15)	0	0	0	0	0	0
2702	Banks Fire District 13	6/30/2014	Contribution	5.4	0.0	5,019	0	374	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2703	Westport Sewer District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period Expense	Outflow/(inflow) Recognized in Measurement Period +1 Expense	Outflow/(inflow) Recognized in Measurement Period +2 Expense	Outflow/(inflow) Recognized in Measurement Period +3 Expense	Outflow/(inflow) Recognized in Measurement Period +4 Expense	Outflow/(inflow) Recognized in Measurement Period +5 Expense	Outflow/(inflow) Recognized in Subsequent Expense
2704	Clatsop County 4-H District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Proportion	5.4	0.0	(53,936)	0	(3,996)	0	0	0	0	0	0
2704	Clatsop County 4-H District	6/30/2014	Contribution	5.4	0.0	224	0	19	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2019	Proportion	5.3	4.3	530,250	430,203	100,047	100,047	100,047	100,047	100,047	100,047	30,015
2705	Lebanon Fire District	6/30/2019	Contribution	5.3	4.3	(139,393)	(113,092)	(26,301)	(26,301)	(26,301)	(26,301)	(26,301)	(26,301)	(7,888)
2705	Lebanon Fire District	6/30/2018	Proportion	5.2	3.2	432,256	266,004	83,126	83,126	83,126	83,126	83,126	16,626	0
2705	Lebanon Fire District	6/30/2018	Contribution	5.2	3.2	63,069	38,811	12,129	12,129	12,129	12,129	12,129	2,424	0
2705	Lebanon Fire District	6/30/2017	Proportion	5.2	2.2	(265,537)	(112,342)	(51,065)	(51,065)	(51,065)	(10,212)	0	0	0
2705	Lebanon Fire District	6/30/2017	Contribution	5.2	2.2	153,232	64,828	29,468	29,468	29,468	5,892	0	0	0
2705	Lebanon Fire District	6/30/2016	Proportion	5.3	1.3	(70,003)	(17,171)	(13,208)	(13,208)	(3,963)	0	0	0	0
2705	Lebanon Fire District	6/30/2016	Contribution	5.3	1.3	99,065	24,297	18,692	18,692	5,605	0	0	0	0
2705	Lebanon Fire District	6/30/2015	Proportion	5.3	0.3	(337,431)	(19,101)	(63,666)	(19,101)	0	0	0	0	0
2705	Lebanon Fire District	6/30/2015	Contribution	5.3	0.3	107,116	6,061	20,211	6,061	0	0	0	0	0
2705	Lebanon Fire District	6/30/2014	Proportion	5.4	0.0	54,514	0	4,039	0	0	0	0	0	0
2705	Lebanon Fire District	6/30/2014	Contribution	5.4	0.0	(73,824)	0	(5,469)	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2019	Proportion	5.3	4.3	(42,140)	(34,189)	(7,951)	(7,951)	(7,951)	(7,951)	(7,951)	(2,385)	0
2707	Clatskanie Library	6/30/2019	Contribution	5.3	4.3	1,265	1,026	239	239	239	239	239	239	0
2707	Clatskanie Library	6/30/2018	Proportion	5.2	3.2	12,809	7,883	2,463	2,463	2,463	2,463	494	0	0
2707	Clatskanie Library	6/30/2018	Contribution	5.2	3.2	(3,589)	(2,209)	(690)	(690)	(690)	(139)	0	0	0
2707	Clatskanie Library	6/30/2017	Proportion	5.2	2.2	2,658	1,125	511	511	511	103	0	0	0
2707	Clatskanie Library	6/30/2017	Contribution	5.2	2.2	4,388	1,856	844	844	844	168	0	0	0
2707	Clatskanie Library	6/30/2016	Proportion	5.3	1.3	2,693	661	508	508	253	0	0	0	0
2707	Clatskanie Library	6/30/2016	Contribution	5.3	1.3	4,682	1,150	883	883	267	0	0	0	0
2707	Clatskanie Library	6/30/2015	Proportion	5.3	0.3	(14,812)	(837)	(2,795)	(837)	0	0	0	0	0
2707	Clatskanie Library	6/30/2015	Contribution	5.3	0.3	3,693	208	697	208	0	0	0	0	0
2707	Clatskanie Library	6/30/2014	Proportion	5.4	0.0	1,583	0	118	0	0	0	0	0	0
2707	Clatskanie Library	6/30/2014	Contribution	5.4	0.0	(3,718)	0	(273)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Proportion	5.3	4.3	(13,872)	(11,255)	(2,617)	(2,617)	(2,617)	(2,617)	(2,617)	(787)	0
2708	Milton-Freewater Cemetery District 3	6/30/2019	Contribution	5.3	4.3	(1,189)	(965)	(224)	(224)	(224)	(224)	(224)	(69)	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Proportion	5.2	3.2	4,059	2,497	781	781	781	154	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2018	Contribution	5.2	3.2	(2,537)	(1,561)	(488)	(488)	(488)	(97)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Proportion	5.2	2.2	(4,286)	(1,814)	(824)	(824)	(824)	(166)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2017	Contribution	5.2	2.2	(1,571)	(665)	(302)	(302)	(302)	(61)	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Proportion	5.3	1.3	(1,078)	(266)	(203)	(203)	(63)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2016	Contribution	5.3	1.3	(1,584)	(388)	(299)	(299)	(89)	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Proportion	5.3	0.3	(49,928)	(2,828)	(9,420)	(2,828)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2015	Contribution	5.3	0.3	(1,640)	(95)	(309)	(95)	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Proportion	5.4	0.0	(355)	0	(25)	0	0	0	0	0	0
2708	Milton-Freewater Cemetery District 3	6/30/2014	Contribution	5.4	0.0	(10,337)	0	(767)	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2019	Proportion	5.3	4.3	76,658	62,194	14,464	14,464	14,464	14,464	14,464	4,338	0
2709	Scappoose Public Library	6/30/2019	Contribution	5.3	4.3	(15,031)	(12,195)	(2,836)	(2,836)	(2,836)	(2,836)	(2,836)	(851)	0
2709	Scappoose Public Library	6/30/2018	Proportion	5.2	3.2	(77,092)	(47,442)	(14,825)	(14,825)	(14,825)	(14,825)	(2,967)	0	0
2709	Scappoose Public Library	6/30/2018	Contribution	5.2	3.2	(952)	(586)	(183)	(183)	(183)	(37)	0	0	0
2709	Scappoose Public Library	6/30/2017	Proportion	5.2	2.2	20,106	8,505	3,867	3,867	3,867	771	0	0	0
2709	Scappoose Public Library	6/30/2017	Contribution	5.2	2.2	(7,448)	(3,152)	(1,432)	(1,432)	(1,432)	(288)	0	0	0
2709	Scappoose Public Library	6/30/2016	Proportion	5.3	1.3	(26,911)	(6,599)	(5,078)	(5,078)	(1,521)	0	0	0	0
2709	Scappoose Public Library	6/30/2016	Contribution	5.3	1.3	221	53	42	42	11	0	0	0	0
2709	Scappoose Public Library	6/30/2015	Proportion	5.3	0.3	17,187	972	3,243	972	0	0	0	0	0
2709	Scappoose Public Library	6/30/2015	Contribution	5.3	0.3	(3,736)	(211)	(705)	(211)	0	0	0	0	0
2709	Scappoose Public Library	6/30/2014	Proportion	5.4	0.0	516	0	36	0	0	0	0	0	0
2709	Scappoose Public Library	6/30/2014	Contribution	5.4	0.0	(12,587)	0	(932)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2019	Proportion	5.3	4.3	32,154	138,264	32,154	32,154	32,154	32,154	32,154	9,648	0
2710	Klamath County Emergency Communications District	6/30/2019	Contribution	5.3	4.3	(6,728)	(5,459)	(1,269)	(1,269)	(1,269)	(1,269)	(1,269)	(383)	0
2710	Klamath County Emergency Communications District	6/30/2018	Proportion	5.2	3.2	4,895	3,013	941	941	941	190	0	0	0
2710	Klamath County Emergency Communications District	6/30/2018	Contribution	5.2	3.2	6,531	4,019	1,256	1,256	1,256	251	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Proportion	5.2	2.2	(80,474)	(34,046)	(15,476)	(15,476)	(15,476)	(3,094)	0	0	0
2710	Klamath County Emergency Communications District	6/30/2017	Contribution	5.2	2.2	17,052	7,215	3,279	3,279	3,279	657	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Proportion	5.3	1.3	(32,456)	(7,960)	(6,124)	(6,124)	(1,836)	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2016	Contribution	5.3	1.3	15,285	3,749	2,884	2,884	865	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Proportion	5.3	0.3	(51,032)	(2,887)	(9,629)	(2,887)	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2015	Contribution	5.3	0.3	12,336	696	2,328	696	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Proportion	5.4	0.0	(15,901)	0	(1,176)	0	0	0	0	0	0
2710	Klamath County Emergency Communications District	6/30/2014	Contribution	5.4	0.0	(21,229)	0	(1,574)	0	0	0	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2712	Jefferson County EMS	6/30/2019	Proportion	5.3	4.3	92,812	75,300	17,512	17,512	17,512	17,512	17,512	5,252	0
2712	Jefferson County EMS	6/30/2019	Contribution	5.3	4.3	(34,035)	(27,613)	(6,422)	(6,422)	(6,422)	(6,422)	(6,422)	(1,925)	0
2712	Jefferson County EMS	6/30/2018	Proportion	5.2	3.2	(26,550)	(16,338)	(5,106)	(5,106)	(5,106)	(5,106)	(1,020)	0	0
2712	Jefferson County EMS	6/30/2018	Contribution	5.2	3.2	(12,143)	(7,473)	(2,335)	(2,335)	(2,335)	(2,335)	(468)	0	0
2712	Jefferson County EMS	6/30/2017	Proportion	5.2	2.2	135,902	57,497	26,135	26,135	26,135	5,227	0	0	0
2712	Jefferson County EMS	6/30/2017	Contribution	5.2	2.2	(6,325)	(2,677)	(1,216)	(1,216)	(1,216)	(245)	0	0	0
2712	Jefferson County EMS	6/30/2016	Proportion	5.3	1.3	41,253	10,117	7,784	7,784	2,333	0	0	0	0
2712	Jefferson County EMS	6/30/2016	Contribution	5.3	1.3	35,675	8,751	6,731	6,731	2,020	0	0	0	0
2712	Jefferson County EMS	6/30/2015	Proportion	5.3	0.3	62,248	3,523	11,745	3,523	0	0	0	0	0
2712	Jefferson County EMS	6/30/2015	Contribution	5.3	0.3	9,869	559	1,862	559	0	0	0	0	0
2712	Jefferson County EMS	6/30/2014	Proportion	5.4	0.0	(19,200)	0	(1,420)	0	0	0	0	0	0
2712	Jefferson County EMS	6/30/2014	Contribution	5.4	0.0	9,127	0	677	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2019	Proportion	5.3	4.3	6,731	5,461	1,270	1,270	1,270	1,270	1,270	381	0
2713	Port of Tillamook Bay	6/30/2019	Contribution	5.3	4.3	(66,259)	(53,757)	(12,502)	(12,502)	(12,502)	(12,502)	(12,502)	(3,749)	0
2713	Port of Tillamook Bay	6/30/2018	Proportion	5.2	3.2	(90,132)	(56,466)	(17,333)	(17,333)	(17,333)	(17,333)	(3,467)	0	0
2713	Port of Tillamook Bay	6/30/2018	Contribution	5.2	3.2	(24,715)	(15,209)	(4,753)	(4,753)	(4,753)	(950)	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Proportion	5.2	2.2	(14,571)	(6,165)	(2,802)	(2,802)	(2,802)	(561)	0	0	0
2713	Port of Tillamook Bay	6/30/2017	Contribution	5.2	2.2	(32,231)	(13,637)	(6,198)	(6,198)	(6,198)	(1,241)	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Proportion	5.3	1.3	88,411	21,687	16,681	16,681	5,006	0	0	0	0
2713	Port of Tillamook Bay	6/30/2016	Contribution	5.3	1.3	(10,305)	(2,529)	(1,944)	(1,944)	(585)	0	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Proportion	5.3	0.3	43,661	2,471	8,238	2,471	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2015	Contribution	5.3	0.3	2,542	142	480	142	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2014	Proportion	5.4	0.0	(60,842)	0	(4,507)	0	0	0	0	0	0
2713	Port of Tillamook Bay	6/30/2014	Contribution	5.4	0.0	(18,205)	0	(1,350)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2019	Proportion	5.3	4.3	13,762	11,165	2,597	2,597	2,597	2,597	2,597	777	0
2714	Winchester Bay Sanitary District	6/30/2019	Contribution	5.3	4.3	2,601	2,110	491	491	491	491	491	146	0
2714	Winchester Bay Sanitary District	6/30/2018	Proportion	5.2	3.2	(9,806)	(6,034)	(1,886)	(1,886)	(1,886)	(1,886)	(376)	0	0
2714	Winchester Bay Sanitary District	6/30/2018	Contribution	5.2	3.2	3,053	1,879	587	587	587	118	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Proportion	5.2	2.2	(3,102)	(1,311)	(597)	(597)	(597)	(117)	0	0	0
2714	Winchester Bay Sanitary District	6/30/2017	Contribution	5.2	2.2	9,725	4,115	1,870	1,870	1,870	375	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Proportion	5.3	1.3	(11,868)	(2,912)	(2,239)	(2,239)	(673)	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2016	Contribution	5.3	1.3	10,009	2,457	1,888	1,888	569	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Proportion	5.3	0.3	(14,371)	(811)	(2,712)	(811)	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2015	Contribution	5.3	0.3	8,731	496	1,647	496	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Proportion	5.4	0.0	(4,016)	0	(296)	0	0	0	0	0	0
2714	Winchester Bay Sanitary District	6/30/2014	Contribution	5.4	0.0	1,461	0	106	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2019	Proportion	5.3	4.3	(742,272)	(602,221)	(140,051)	(140,051)	(140,051)	(140,051)	(140,051)	(42,017)	0
2715	Jackson County Fire District 3	6/30/2019	Contribution	5.3	4.3	(291,399)	(236,418)	(54,981)	(54,981)	(54,981)	(54,981)	(54,981)	(16,494)	0
2715	Jackson County Fire District 3	6/30/2018	Proportion	5.2	3.2	895,803	551,263	172,270	172,270	172,270	172,270	34,453	0	0
2715	Jackson County Fire District 3	6/30/2018	Contribution	5.2	3.2	(190,789)	(117,409)	(36,690)	(36,690)	(36,690)	(36,690)	(7,339)	0	0
2715	Jackson County Fire District 3	6/30/2017	Proportion	5.2	2.2	(738,849)	(312,591)	(142,086)	(142,086)	(142,086)	(28,419)	0	0	0
2715	Jackson County Fire District 3	6/30/2017	Contribution	5.2	2.2	27,485	11,627	5,286	5,286	5,286	1,055	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Proportion	5.3	1.3	143,595	35,223	27,093	27,093	8,130	0	0	0	0
2715	Jackson County Fire District 3	6/30/2016	Contribution	5.3	1.3	(43,911)	(10,771)	(8,285)	(8,285)	(2,486)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2015	Proportion	5.3	0.3	(298,123)	(16,873)	(6,250)	(6,250)	(16,873)	0	0	0	0
2715	Jackson County Fire District 3	6/30/2015	Contribution	5.3	0.3	(35,927)	(2,032)	(6,779)	(2,032)	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Proportion	5.4	0.0	395,413	0	29,288	0	0	0	0	0	0
2715	Jackson County Fire District 3	6/30/2014	Contribution	5.4	0.0	(274,863)	0	(20,358)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2019	Proportion	5.3	4.3	(9,342)	(7,579)	(1,763)	(1,763)	(1,763)	(1,763)	(1,763)	(527)	0
2716	Neskowin Water District	6/30/2019	Contribution	5.3	4.3	(9,147)	(7,421)	(1,726)	(1,726)	(1,726)	(1,726)	(1,726)	(517)	0
2716	Neskowin Water District	6/30/2018	Proportion	5.2	3.2	20,811	12,807	4,002	4,002	4,002	801	0	0	0
2716	Neskowin Water District	6/30/2018	Contribution	5.2	3.2	(9,909)	(6,097)	(1,906)	(1,906)	(1,906)	(379)	0	0	0
2716	Neskowin Water District	6/30/2017	Proportion	5.2	2.2	70,156	29,680	13,492	13,492	13,492	2,696	0	0	0
2716	Neskowin Water District	6/30/2017	Contribution	5.2	2.2	(2,654)	(1,124)	(510)	(510)	(510)	(104)	0	0	0
2716	Neskowin Water District	6/30/2016	Proportion	5.3	1.3	(107,953)	(26,481)	(20,368)	(20,368)	(6,113)	0	0	0	0
2716	Neskowin Water District	6/30/2016	Contribution	5.3	1.3	5,893	1,445	1,112	1,112	333	0	0	0	0
2716	Neskowin Water District	6/30/2015	Proportion	5.3	0.3	(864)	(49)	(163)	(49)	0	0	0	0	0
2716	Neskowin Water District	6/30/2015	Contribution	5.3	0.3	(1,817)	(102)	(343)	(102)	0	0	0	0	0
2716	Neskowin Water District	6/30/2014	Proportion	5.4	0.0	(4,191)	0	(311)	0	0	0	0	0	0
2716	Neskowin Water District	6/30/2014	Contribution	5.4	0.0	(8,587)	0	(637)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2019	Proportion	5.3	4.3	(10,098)	(8,193)	(1,905)	(1,905)	(1,905)	(1,905)	(1,905)	(573)	0
2717	Ice Fountain Water District	6/30/2019	Contribution	5.3	4.3	20,626	16,734	3,892	3,892	3,892	3,892	3,892	1,166	0
2717	Ice Fountain Water District	6/30/2018	Proportion	5.2	3.2	14,473	8,907	2,783	2,783	2,783	558	0	0	0
2717	Ice Fountain Water District	6/30/2018	Contribution	5.2	3.2	6,920	4,258	1,331	1,331	1,331	265	0	0	0
2717	Ice Fountain Water District	6/30/2017	Proportion	5.2	2.2	9,288	3,930	1,786	1,786	358	0	0	0	0
2717	Ice Fountain Water District	6/30/2017	Contribution	5.2	2.2	13,632	5,766	2,622	2,622	2,622	522	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2717	Ice Fountain Water District	6/30/2016	Proportion	5.3	1.3	1,272	312	240	240	240	72	0	0	0
2717	Ice Fountain Water District	6/30/2016	Contribution	5.3	1.3	12,160	2,984	2,294	2,294	2,294	690	0	0	0
2717	Ice Fountain Water District	6/30/2015	Proportion	5.3	0.3	16,979	959	3,204	959	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2015	Contribution	5.3	0.3	10,177	577	1,920	577	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2014	Proportion	5.4	0.0	(5,338)	0	(393)	0	0	0	0	0	0
2717	Ice Fountain Water District	6/30/2014	Contribution	5.4	0.0	3,009	0	224	0	0	0	0	0	0
2718	Curry Library	6/30/2019	Proportion	5.3	4.3	(43,298)	(35,129)	(8,169)	(8,169)	(8,169)	(8,169)	(8,169)	(8,169)	(2,453)
2718	Curry Library	6/30/2019	Contribution	5.3	4.3	(7,102)	(5,762)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(402)
2718	Curry Library	6/30/2018	Proportion	5.2	3.2	6,477	3,985	1,246	1,246	1,246	1,246	1,246	1,246	0
2718	Curry Library	6/30/2018	Contribution	5.2	3.2	(15,968)	(9,826)	(3,071)	(3,071)	(3,071)	(3,071)	(3,071)	(613)	0
2718	Curry Library	6/30/2017	Proportion	5.2	2.2	17,760	7,515	3,415	3,415	3,415	685	0	0	0
2718	Curry Library	6/30/2017	Contribution	5.2	2.2	16,866	7,137	3,243	3,243	3,243	651	0	0	0
2718	Curry Library	6/30/2016	Proportion	5.3	1.3	58,418	14,330	11,022	11,022	11,022	3,308	0	0	0
2718	Curry Library	6/30/2016	Contribution	5.3	1.3	(7,153)	(1,350)	(1,350)	(1,350)	(403)	0	0	0	0
2718	Curry Library	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2015	Contribution	5.3	0.3	15,818	893	2,985	893	0	0	0	0	0
2718	Curry Library	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2718	Curry Library	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2719	Human Solutions, Inc	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2720	Tri-Met	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2019	Proportion	5.3	4.3	165,405	134,197	31,208	31,208	31,208	31,208	31,208	31,208	9,365
2721	Klamath Housing Authority	6/30/2019	Contribution	5.3	4.3	(29,403)	(23,855)	(5,548)	(5,548)	(5,548)	(5,548)	(5,548)	(5,548)	(1,663)
2721	Klamath Housing Authority	6/30/2018	Proportion	5.2	3.2	46,580	28,664	8,958	8,958	8,958	1,790	0	0	0
2721	Klamath Housing Authority	6/30/2018	Contribution	5.2	3.2	(20,610)	(12,664)	(3,963)	(3,963)	(3,963)	(3,963)	(795)	0	0
2721	Klamath Housing Authority	6/30/2017	Proportion	5.2	2.2	44,059	18,640	8,473	8,473	8,473	1,694	0	0	0
2721	Klamath Housing Authority	6/30/2017	Contribution	5.2	2.2	(5,952)	(2,517)	(1,145)	(1,145)	(1,145)	(227)	0	0	0
2721	Klamath Housing Authority	6/30/2016	Proportion	5.3	1.3	(36,030)	(8,838)	(6,798)	(6,798)	(2,040)	0	0	0	0
2721	Klamath Housing Authority	6/30/2016	Contribution	5.3	1.3	13,533	3,321	2,553	2,553	788	0	0	0	0
2721	Klamath Housing Authority	6/30/2015	Proportion	5.3	0.3	(142,356)	(8,056)	(26,860)	(8,056)	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2015	Contribution	5.3	0.3	11,131	631	2,100	631	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2014	Proportion	5.4	0.0	184	0	14	0	0	0	0	0	0
2721	Klamath Housing Authority	6/30/2014	Contribution	5.4	0.0	(41,808)	0	(3,098)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2019	Proportion	5.3	4.3	71,848	58,292	13,556	13,556	13,556	13,556	13,556	13,556	4,068
2722	Tillamook 9-1-1	6/30/2019	Contribution	5.3	4.3	(32,030)	(25,987)	(6,043)	(6,043)	(6,043)	(6,043)	(6,043)	(6,043)	(1,815)
2722	Tillamook 9-1-1	6/30/2018	Proportion	5.2	3.2	(9,779)	(6,017)	(1,881)	(1,881)	(1,881)	(374)	0	0	0
2722	Tillamook 9-1-1	6/30/2018	Contribution	5.2	3.2	(12,600)	(7,754)	(2,423)	(2,423)	(2,423)	(485)	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Proportion	5.2	2.2	177,428	75,065	34,121	34,121	34,121	6,823	0	0	0
2722	Tillamook 9-1-1	6/30/2017	Contribution	5.2	2.2	(5,155)	(2,182)	(991)	(991)	(991)	(200)	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Proportion	5.3	1.3	(8,837)	(2,169)	(1,667)	(1,667)	(502)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2016	Contribution	5.3	1.3	(611)	(151)	(115)	(115)	(36)	0	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Proportion	5.3	0.3	108,571	6,146	20,485	6,146	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2015	Contribution	5.3	0.3	1,268	73	239	73	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Proportion	5.4	0.0	(3,555)	0	(265)	0	0	0	0	0	0
2722	Tillamook 9-1-1	6/30/2014	Contribution	5.4	0.0	24,353	0	1,803	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2723	Oregon Coastal Zone Management Association	6/30/2019	Proportion	5.3	4.3	11,342	9,202	2,140	2,140	2,140	2,140	2,140	642	0
2723	Oregon Coastal Zone Management Association	6/30/2019	Contribution	5.3	4.3	(1,800)	(1,460)	(340)	(340)	(340)	(340)	(340)	(100)	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Proportion	5.2	3.2	(38,803)	(23,879)	(7,462)	(7,462)	(7,462)	(7,462)	(1,493)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Proportion	5.2	2.2	(6,028)	(2,551)	(1,159)	(1,159)	(1,159)	(1,159)	(233)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2017	Contribution	5.2	2.2	(4,577)	(1,937)	(880)	(880)	(880)	(880)	(177)	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Proportion	5.3	1.3	32,406	7,950	6,114	6,114	6,114	1,836	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2016	Contribution	5.3	1.3	(3,968)	(972)	(749)	(749)	(749)	(223)	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2723	Oregon Coastal Zone Management Association	6/30/2014	Contribution	5.4	0.0	1,784	0	134	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Proportion	5.3	4.3	(20,074)	(16,286)	(3,788)	(3,788)	(3,788)	(3,788)	(3,788)	(1,134)	0
2724	Nehalem Bay Wastewater Agency	6/30/2019	Contribution	5.3	4.3	(14,957)	(12,135)	(2,822)	(2,822)	(2,822)	(2,822)	(2,822)	(847)	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Proportion	5.2	3.2	5,072	3,122	975	975	975	975	197	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2018	Contribution	5.2	3.2	(12,063)	(7,423)	(2,320)	(2,320)	(2,320)	(2,320)	(463)	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Proportion	5.2	2.2	33,421	14,140	6,427	6,427	6,427	1,286	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2017	Contribution	5.2	2.2	(3,523)	(1,489)	(678)	(678)	(678)	(133)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Proportion	5.3	1.3	(7,280)	(1,784)	(1,374)	(1,374)	(1,374)	(410)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2016	Contribution	5.3	1.3	(4,138)	(1,014)	(781)	(781)	(781)	(233)	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Proportion	5.3	0.3	21,897	1,237	4,132	4,132	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2015	Contribution	5.3	0.3	(5,008)	(283)	(945)	(945)	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Proportion	5.4	0.0	1,639	0	119	0	0	0	0	0	0
2724	Nehalem Bay Wastewater Agency	6/30/2014	Contribution	5.4	0.0	11,513	0	853	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2019	Proportion	5.3	4.3	(95,313)	(77,329)	(17,984)	(17,984)	(17,984)	(17,984)	(17,984)	(5,393)	0
2725	West Valley Fire District	6/30/2019	Contribution	5.3	4.3	(29,864)	(5,635)	(24,229)	(5,635)	(5,635)	(5,635)	(5,635)	(1,689)	0
2725	West Valley Fire District	6/30/2018	Proportion	5.2	3.2	1,895	1,167	364	364	364	364	75	0	0
2725	West Valley Fire District	6/30/2018	Contribution	5.2	3.2	(42,950)	(26,430)	(8,260)	(8,260)	(8,260)	(8,260)	(1,650)	0	0
2725	West Valley Fire District	6/30/2017	Proportion	5.2	2.2	(82,474)	(34,894)	(15,860)	(15,860)	(15,860)	(3,174)	0	0	0
2725	West Valley Fire District	6/30/2017	Contribution	5.2	2.2	(13,108)	(5,545)	(2,521)	(2,521)	(2,521)	(503)	0	0	0
2725	West Valley Fire District	6/30/2016	Proportion	5.3	1.3	(30,918)	(7,582)	(5,834)	(5,834)	(1,748)	0	0	0	0
2725	West Valley Fire District	6/30/2016	Contribution	5.3	1.3	10,060	2,468	1,898	1,898	570	0	0	0	0
2725	West Valley Fire District	6/30/2015	Proportion	5.3	0.3	66,963	3,788	12,635	3,788	0	0	0	0	0
2725	West Valley Fire District	6/30/2015	Contribution	5.3	0.3	10,192	577	1,923	577	0	0	0	0	0
2725	West Valley Fire District	6/30/2014	Proportion	5.4	0.0	19,185	0	1,420	0	0	0	0	0	0
2725	West Valley Fire District	6/30/2014	Contribution	5.4	0.0	(30,787)	0	(2,282)	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2019	Proportion	5.3	4.3	(233,156)	(189,164)	(43,992)	(43,992)	(43,992)	(43,992)	(43,992)	(13,196)	0
2726	Yamhill Communications Agency	6/30/2019	Contribution	5.3	4.3	(25,740)	(20,883)	(4,857)	(4,857)	(4,857)	(4,857)	(4,857)	(1,455)	0
2726	Yamhill Communications Agency	6/30/2018	Proportion	5.2	3.2	1,442	888	277	277	277	277	57	0	0
2726	Yamhill Communications Agency	6/30/2018	Contribution	5.2	3.2	(38,016)	(23,394)	(7,311)	(7,311)	(7,311)	(7,311)	(1,461)	0	0
2726	Yamhill Communications Agency	6/30/2017	Proportion	5.2	2.2	121,647	51,465	23,394	23,394	23,394	4,677	0	0	0
2726	Yamhill Communications Agency	6/30/2017	Contribution	5.2	2.2	10,326	4,368	1,986	1,986	396	0	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Proportion	5.3	1.3	(172,550)	(42,322)	(32,557)	(32,557)	(9,765)	0	0	0	0
2726	Yamhill Communications Agency	6/30/2016	Contribution	5.3	1.3	32,501	7,973	6,132	6,132	1,841	0	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Proportion	5.3	0.3	(212,677)	(12,052)	(40,165)	(12,052)	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2015	Contribution	5.3	0.3	5,495	310	1,037	310	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Proportion	5.4	0.0	(47,079)	0	(3,489)	0	0	0	0	0	0
2726	Yamhill Communications Agency	6/30/2014	Contribution	5.4	0.0	(59,522)	0	(4,407)	0	0	0	0	0	0
2728	Baker County Library District	6/30/2019	Proportion	5.3	4.3	(32,039)	(25,994)	(6,045)	(6,045)	(6,045)	(6,045)	(6,045)	(1,814)	0
2728	Baker County Library District	6/30/2019	Contribution	5.3	4.3	(31,107)	(25,238)	(5,869)	(5,869)	(5,869)	(5,869)	(5,869)	(1,762)	0
2728	Baker County Library District	6/30/2018	Proportion	5.2	3.2	78,009	48,005	15,002	15,002	15,002	2,999	0	0	0
2728	Baker County Library District	6/30/2018	Contribution	5.2	3.2	(15,031)	(9,249)	(2,891)	(2,891)	(2,891)	(576)	0	0	0
2728	Baker County Library District	6/30/2017	Proportion	5.2	2.2	(112,322)	(47,522)	(21,600)	(21,600)	(21,600)	(4,322)	0	0	0
2728	Baker County Library District	6/30/2017	Contribution	5.2	2.2	10,302	4,359	1,981	1,981	1,981	397	0	0	0
2728	Baker County Library District	6/30/2016	Proportion	5.3	1.3	109,847	26,943	20,726	20,726	6,217	0	0	0	0
2728	Baker County Library District	6/30/2016	Contribution	5.3	1.3	995	243	188	188	55	0	0	0	0
2728	Baker County Library District	6/30/2015	Proportion	5.3	0.3	(57,132)	(3,232)	(10,780)	(3,232)	0	0	0	0	0
2728	Baker County Library District	6/30/2015	Contribution	5.3	0.3	19,500	1,105	3,679	1,105	0	0	0	0	0
2728	Baker County Library District	6/30/2014	Proportion	5.4	0.0	5,710	0	425	0	0	0	0	0	0
2728	Baker County Library District	6/30/2014	Contribution	5.4	0.0	(19,814)	0	(1,469)	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2019	Proportion	5.3	4.3	(1,775,170)	(1,440,232)	(334,938)	(334,938)	(334,938)	(334,938)	(334,938)	(100,480)	0
2729	Douglas County Fire District 2	6/30/2019	Contribution	5.3	4.3	(779,990)	(632,822)	(147,168)	(147,168)	(147,168)	(147,168)	(147,168)	(44,150)	0
2729	Douglas County Fire District 2	6/30/2018	Proportion	5.2	3.2	2,042,372	1,256,844	392,764	392,764	392,764	78,552	0	0	0
2729	Douglas County Fire District 2	6/30/2018	Contribution	5.2	3.2	(770,748)	(474,306)	(148,221)	(148,221)	(148,221)	(148,221)	(29,643)	0	0
2729	Douglas County Fire District 2	6/30/2017	Proportion	5.2	2.2	(1,199,108)	(507,314)	(230,598)	(230,598)	(230,598)	(46,118)	0	0	0
2729	Douglas County Fire District 2	6/30/2017	Contribution	5.2	2.2	(100,270)	(42,421)	(19,283)	(19,283)	(19,283)	(3,855)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2729	Douglas County Fire District 2	6/30/2016	Proportion	5.3	1.3	(924,767)	(226,831)	(174,484)	(174,484)	(52,347)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2016	Contribution	5.3	1.3	(178,750)	(43,846)	(33,726)	(33,726)	(10,120)	0	0	0	0
2729	Douglas County Fire District 2	6/30/2015	Proportion	5.3	0.3	(795,431)	(45,026)	(150,081)	(45,026)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2015	Contribution	5.3	0.3	(87,764)	(4,969)	(16,559)	(4,969)	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2014	Proportion	5.4	0.0	(94,291)	0	(6,986)	0	0	0	0	0	0
2729	Douglas County Fire District 2	6/30/2014	Contribution	5.4	0.0	(676,605)	0	(50,120)	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2019	Proportion	5.3	4.3	(14,848)	(12,046)	(2,802)	(2,802)	(2,802)	(2,802)	(838)	0	0
2731	Canby Utility Board	6/30/2019	Contribution	5.3	4.3	3,151	2,556	595	595	595	595	176	0	0
2731	Canby Utility Board	6/30/2018	Proportion	5.2	3.2	105,996	65,228	20,384	20,384	20,384	20,384	4,076	0	0
2731	Canby Utility Board	6/30/2018	Contribution	5.2	3.2	(32,587)	(20,053)	(6,267)	(6,267)	(6,267)	(6,267)	(1,252)	0	0
2731	Canby Utility Board	6/30/2017	Proportion	5.2	2.2	(140,914)	(59,617)	(27,099)	(27,099)	(27,099)	(5,419)	0	0	0
2731	Canby Utility Board	6/30/2017	Contribution	5.2	2.2	38,348	16,223	7,375	7,375	7,375	1,473	0	0	0
2731	Canby Utility Board	6/30/2016	Proportion	5.3	1.3	(164,283)	(40,295)	(30,997)	(30,997)	(9,298)	0	0	0	0
2731	Canby Utility Board	6/30/2016	Contribution	5.3	1.3	23,438	5,750	4,422	4,422	1,328	0	0	0	0
2731	Canby Utility Board	6/30/2015	Proportion	5.3	0.3	(235,946)	(13,356)	(44,518)	(13,356)	0	0	0	0	0
2731	Canby Utility Board	6/30/2015	Contribution	5.3	0.3	5,928	338	1,118	338	0	0	0	0	0
2731	Canby Utility Board	6/30/2014	Proportion	5.4	0.0	63,260	0	4,685	0	0	0	0	0	0
2731	Canby Utility Board	6/30/2014	Contribution	5.4	0.0	(86,281)	0	(6,391)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2019	Proportion	5.3	4.3	117,990	95,728	22,262	22,262	22,262	22,262	6,680	0	0
2732	Umatilla County Special Library District	6/30/2019	Contribution	5.3	4.3	(22,872)	(18,557)	(4,315)	(4,315)	(4,315)	(4,315)	(1,297)	0	0
2732	Umatilla County Special Library District	6/30/2018	Proportion	5.2	3.2	(131,983)	(81,221)	(25,381)	(25,381)	(25,381)	(5,078)	0	0	0
2732	Umatilla County Special Library District	6/30/2018	Contribution	5.2	3.2	7,453	4,587	1,433	1,433	1,433	288	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Proportion	5.2	2.2	(6,917)	(2,927)	(1,330)	(1,330)	(267)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2017	Contribution	5.2	2.2	(9,361)	(3,961)	(1,800)	(1,800)	(361)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Proportion	5.3	1.3	51,096	12,532	9,641	9,641	2,891	0	0	0	0
2732	Umatilla County Special Library District	6/30/2016	Contribution	5.3	1.3	(5,539)	(1,359)	(1,045)	(1,045)	(314)	0	0	0	0
2732	Umatilla County Special Library District	6/30/2015	Proportion	5.3	0.3	2,609	149	492	149	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2015	Contribution	5.3	0.3	2,476	141	467	141	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2014	Proportion	5.4	0.0	(2,346)	0	(176)	0	0	0	0	0	0
2732	Umatilla County Special Library District	6/30/2014	Contribution	5.4	0.0	(6,641)	0	(491)	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2019	Proportion	5.3	4.3	(40,791)	(33,095)	(7,696)	(7,696)	(7,696)	(7,696)	(2,311)	0	0
2733	Wiard Memorial Park District	6/30/2019	Contribution	5.3	4.3	(34,755)	(6,558)	(28,197)	(6,558)	(6,558)	(6,558)	(1,965)	0	0
2733	Wiard Memorial Park District	6/30/2018	Proportion	5.2	3.2	88,084	54,206	16,939	16,939	16,939	3,389	0	0	0
2733	Wiard Memorial Park District	6/30/2018	Contribution	5.2	3.2	(30,855)	(18,987)	(5,934)	(5,934)	(1,185)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2017	Proportion	5.2	2.2	(54,735)	(23,157)	(10,526)	(10,526)	(2,105)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2017	Contribution	5.2	2.2	(14,541)	(6,153)	(2,796)	(2,796)	(561)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Proportion	5.3	1.3	(22,006)	(5,398)	(4,152)	(4,152)	(1,246)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2016	Contribution	5.3	1.3	(16,171)	(3,967)	(3,051)	(3,051)	(916)	0	0	0	0
2733	Wiard Memorial Park District	6/30/2015	Proportion	5.3	0.3	(32,833)	(1,858)	(6,195)	(1,858)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2015	Contribution	5.3	0.3	(14,506)	(821)	(2,737)	(821)	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2014	Proportion	5.4	0.0	2,784	0	204	0	0	0	0	0	0
2733	Wiard Memorial Park District	6/30/2014	Contribution	5.4	0.0	(26,289)	0	(1,949)	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2019	Proportion	5.3	4.3	(24,341)	(19,748)	(4,593)	(4,593)	(4,593)	(4,593)	(1,376)	0	0
2734	Seal Rock Water District	6/30/2019	Contribution	5.3	4.3	(20,758)	(16,841)	(3,917)	(3,917)	(3,917)	(3,917)	(1,173)	0	0
2734	Seal Rock Water District	6/30/2018	Proportion	5.2	3.2	24,939	15,347	4,796	4,796	4,796	959	0	0	0
2734	Seal Rock Water District	6/30/2018	Contribution	5.2	3.2	(21,110)	(12,990)	(4,060)	(4,060)	(4,060)	(810)	0	0	0
2734	Seal Rock Water District	6/30/2017	Proportion	5.2	2.2	7,722	3,267	1,485	1,485	297	0	0	0	0
2734	Seal Rock Water District	6/30/2017	Contribution	5.2	2.2	(4,908)	(2,076)	(944)	(944)	(188)	0	0	0	0
2734	Seal Rock Water District	6/30/2016	Proportion	5.3	1.3	22,528	5,524	4,251	4,251	1,273	0	0	0	0
2734	Seal Rock Water District	6/30/2016	Contribution	5.3	1.3	(7,101)	(1,741)	(1,340)	(1,340)	(401)	0	0	0	0
2734	Seal Rock Water District	6/30/2015	Proportion	5.3	0.3	7,221	411	1,362	411	0	0	0	0	0
2734	Seal Rock Water District	6/30/2015	Contribution	5.3	0.3	(4,564)	(259)	(861)	(259)	0	0	0	0	0
2734	Seal Rock Water District	6/30/2014	Proportion	5.4	0.0	12,867	0	952	0	0	0	0	0	0
2734	Seal Rock Water District	6/30/2014	Contribution	5.4	0.0	(28,635)	0	(2,120)	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2736	Wasco 9-1-1	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2737	Portland Energy Conservation Inc	6/30/2019	Proportion	5.3	4.3	(9,348)	(7,584)	(1,764)	(1,764)	(1,764)	(1,764)	(1,764)	(528)	0
2737	Portland Energy Conservation Inc	6/30/2019	Contribution	5.3	4.3	(13,321)	(10,808)	(2,513)	(2,513)	(2,513)	(2,513)	(2,513)	(756)	0
2737	Portland Energy Conservation Inc	6/30/2018	Proportion	5.2	3.2	4,502	2,770	866	866	866	866	172	0	0
2737	Portland Energy Conservation Inc	6/30/2018	Contribution	5.2	3.2	(11,077)	(6,817)	(2,130)	(2,130)	(2,130)	(2,130)	(427)	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Proportion	5.2	2.2	(5,128)	(2,170)	(986)	(986)	(986)	(986)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2017	Contribution	5.2	2.2	(8,420)	(3,563)	(1,619)	(1,619)	(1,619)	(325)	0	0	0
2737	Portland Energy Conservation Inc	6/30/2016	Proportion	5.3	1.3	(5,852)	(1,436)	(1,104)	(1,104)	(332)	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2016	Contribution	5.3	1.3	(6,704)	(1,265)	(1,265)	(379)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Proportion	5.3	0.3	9,396	531	1,773	531	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2015	Contribution	5.3	0.3	(7,095)	(400)	(1,339)	(400)	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Proportion	5.4	0.0	2,133	0	158	0	0	0	0	0	0
2737	Portland Energy Conservation Inc	6/30/2014	Contribution	5.4	0.0	(6,564)	0	(484)	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(206,550)	(167,578)	(38,972)	(38,972)	(38,972)	(38,972)	(38,972)	(11,690)	0
2739	Scappoose Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(52,837)	(42,868)	(9,969)	(9,969)	(9,969)	(9,969)	(9,969)	(2,992)	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	498,452	306,740	95,856	95,856	95,856	95,856	19,172	0	0
2739	Scappoose Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(17,341)	(10,671)	(3,335)	(3,335)	(3,335)	(3,335)	(666)	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	355,270	150,307	68,321	68,321	68,321	13,665	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	89,290	37,777	17,171	17,171	17,171	3,435	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(278,199)	(68,239)	(52,490)	(52,490)	(15,749)	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	106,934	26,230	20,176	20,176	6,054	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(186,583)	(10,563)	(35,204)	(10,563)	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	43,960	2,490	8,294	2,490	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	73,082	0	5,412	0	0	0	0	0	0
2739	Scappoose Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(27,320)	0	(2,025)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Proportion	5.3	4.3	14,365	11,655	2,710	2,710	2,710	2,710	2,710	815	0
2740	Neskowin Regional Sanitary Authority	6/30/2019	Contribution	5.3	4.3	1,760	1,428	332	332	332	332	332	100	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Proportion	5.2	3.2	5,699	3,507	1,096	1,096	1,096	1,096	219	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2018	Contribution	5.2	3.2	10,423	6,415	2,004	2,004	2,004	2,004	403	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Proportion	5.2	2.2	(17,674)	(7,477)	(3,399)	(3,399)	(3,399)	(679)	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2017	Contribution	5.2	2.2	11,813	4,997	2,272	2,272	2,272	453	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Proportion	5.3	1.3	(5,489)	(1,345)	(1,036)	(1,036)	(309)	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2016	Contribution	5.3	1.3	5,720	1,404	1,079	1,079	325	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Proportion	5.3	0.3	(8,904)	(504)	(1,680)	(504)	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2015	Contribution	5.3	0.3	6,783	383	1,280	383	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Proportion	5.4	0.0	(994)	0	(74)	0	0	0	0	0	0
2740	Neskowin Regional Sanitary Authority	6/30/2014	Contribution	5.4	0.0	(1,589)	0	(119)	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2019	Proportion	5.3	4.3	(273,998)	(222,300)	(51,698)	(51,698)	(51,698)	(51,698)	(51,698)	(15,508)	0
2741	Port of Garibaldi	6/30/2019	Contribution	5.3	4.3	(33,615)	(27,273)	(6,342)	(6,342)	(6,342)	(6,342)	(6,342)	(1,905)	0
2741	Port of Garibaldi	6/30/2018	Proportion	5.2	3.2	70,781	43,557	13,612	13,612	13,612	13,612	2,721	0	0
2741	Port of Garibaldi	6/30/2018	Contribution	5.2	3.2	(54,126)	(33,308)	(10,409)	(10,409)	(10,409)	(10,409)	(2,081)	0	0
2741	Port of Garibaldi	6/30/2017	Proportion	5.2	2.2	88,132	37,288	16,948	16,948	16,948	3,392	0	0	0
2741	Port of Garibaldi	6/30/2017	Contribution	5.2	2.2	(11,739)	(4,965)	(2,258)	(2,258)	(449)	0	0	0	0
2741	Port of Garibaldi	6/30/2016	Proportion	5.3	1.3	109,640	26,892	20,687	20,687	6,205	0	0	0	0
2741	Port of Garibaldi	6/30/2016	Contribution	5.3	1.3	5,975	1,467	1,127	1,127	340	0	0	0	0
2741	Port of Garibaldi	6/30/2015	Proportion	5.3	0.3	(90,240)	(5,110)	(17,026)	(5,110)	0	0	0	0	0
2741	Port of Garibaldi	6/30/2015	Contribution	5.3	0.3	12,770	725	2,409	725	0	0	0	0	0
2741	Port of Garibaldi	6/30/2014	Proportion	5.4	0.0	13,428	0	993	0	0	0	0	0	0
2741	Port of Garibaldi	6/30/2014	Contribution	5.4	0.0	(18,647)	0	(1,382)	0	0	0	0	0	0
2742	Amity Fire District	6/30/2019	Proportion	5.3	4.3	(7,615)	(6,178)	(1,437)	(1,437)	(1,437)	(1,437)	(1,437)	(430)	0
2742	Amity Fire District	6/30/2019	Contribution	5.3	4.3	(16,610)	(13,476)	(3,134)	(3,134)	(3,134)	(3,134)	(3,134)	(940)	0
2742	Amity Fire District	6/30/2018	Proportion	5.2	3.2	(504)	(310)	(97)	(97)	(97)	(97)	(19)	0	0
2742	Amity Fire District	6/30/2018	Contribution	5.2	3.2	2,435	1,499	468	468	468	95	0	0	0
2742	Amity Fire District	6/30/2017	Proportion	5.2	2.2	26,901	11,382	5,173	5,173	5,173	1,036	0	0	0
2742	Amity Fire District	6/30/2017	Contribution	5.2	2.2	2,742	1,161	527	527	107	0	0	0	0
2742	Amity Fire District	6/30/2016	Proportion	5.3	1.3	(33,367)	(8,183)	(6,296)	(6,296)	(1,887)	0	0	0	0
2742	Amity Fire District	6/30/2016	Contribution	5.3	1.3	5,664	1,388	1,069	1,069	319	0	0	0	0
2742	Amity Fire District	6/30/2015	Proportion	5.3	0.3	(5,456)	(311)	(1,029)	(311)	0	0	0	0	0
2742	Amity Fire District	6/30/2015	Contribution	5.3	0.3	1,717	97	324	97	0	0	0	0	0
2742	Amity Fire District	6/30/2014	Proportion	5.4	0.0	1,320	0	100	0	0	0	0	0	0
2742	Amity Fire District	6/30/2014	Contribution	5.4	0.0	(1,438)	0	(108)	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2019	Contribution	5.3	4.3	2,825	2,292	533	533	533	533	533	160	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2017	Contribution	5.2	2.2	3,168	1,341	609	609	609	123	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2743	Douglas Soil & Water Conservation District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2016	Contribution	5.3	1.3	1,334	326	252	252	74	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.3	4,726	266	892	266	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Proportion	5.4	0.0	(149)	0	(9)	0	0	0	0	0	0
2743	Douglas Soil & Water Conservation District	6/30/2014	Contribution	5.4	0.0	8,780	0	650	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2019	Proportion	5.3	4.3	(2,353,841)	(1,909,720)	(444,121)	(444,121)	(444,121)	(444,121)	(444,121)	(133,236)	0
2745	Clackamas County Fire District	6/30/2019	Contribution	5.3	4.3	(970,243)	(787,178)	(183,065)	(183,065)	(183,065)	(183,065)	(183,065)	(54,918)	0
2745	Clackamas County Fire District	6/30/2018	Proportion	5.2	3.2	4,959,434	3,051,960	953,737	953,737	953,737	953,737	190,749	0	0
2745	Clackamas County Fire District	6/30/2018	Contribution	5.2	3.2	(354,532)	(218,174)	(68,179)	(68,179)	(68,179)	(68,179)	(13,637)	0	0
2745	Clackamas County Fire District	6/30/2017	Proportion	5.2	2.2	(343,343)	(145,259)	(66,028)	(66,028)	(66,028)	(13,203)	0	0	0
2745	Clackamas County Fire District	6/30/2017	Contribution	5.2	2.2	1,063,325	449,867	204,486	204,486	204,486	40,895	0	0	0
2745	Clackamas County Fire District	6/30/2016	Proportion	5.3	1.3	(371,114)	(91,026)	(70,022)	(70,022)	(21,004)	0	0	0	0
2745	Clackamas County Fire District	6/30/2016	Contribution	5.3	1.3	572,794	140,498	108,074	108,074	32,424	0	0	0	0
2745	Clackamas County Fire District	6/30/2015	Proportion	5.3	0.3	(301,040)	(17,040)	(56,800)	(17,040)	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2015	Contribution	5.3	0.3	678,303	38,393	127,982	38,393	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2014	Proportion	5.4	0.0	182,361	0	13,506	0	0	0	0	0	0
2745	Clackamas County Fire District	6/30/2014	Contribution	5.4	0.0	(402,472)	0	(29,812)	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2746	Marion-Salem Data Center	6/30/2014	Contribution	5.4	0.0	4,668	0	348	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2019	Proportion	5.3	4.3	(401,998)	(326,149)	(75,849)	(75,849)	(75,849)	(75,849)	(75,849)	(22,753)	0
2747	Salem Housing Authority	6/30/2019	Contribution	5.3	4.3	(117,378)	(95,231)	(22,147)	(22,147)	(22,147)	(22,147)	(6,643)	0	0
2747	Salem Housing Authority	6/30/2018	Proportion	5.2	3.2	563,175	346,569	108,303	108,303	108,303	108,303	21,660	0	0
2747	Salem Housing Authority	6/30/2018	Contribution	5.2	3.2	(135,007)	(83,081)	(25,963)	(25,963)	(25,963)	(5,192)	0	0	0
2747	Salem Housing Authority	6/30/2017	Proportion	5.2	2.2	(45,160)	(19,105)	(8,685)	(8,685)	(8,685)	(1,735)	0	0	0
2747	Salem Housing Authority	6/30/2017	Contribution	5.2	2.2	11,653	4,930	2,241	2,241	2,241	448	0	0	0
2747	Salem Housing Authority	6/30/2016	Proportion	5.3	1.3	(76,313)	(18,717)	(14,399)	(14,399)	(4,318)	0	0	0	0
2747	Salem Housing Authority	6/30/2016	Contribution	5.3	1.3	50,224	12,320	9,476	9,476	2,844	0	0	0	0
2747	Salem Housing Authority	6/30/2015	Proportion	5.3	0.3	(82,173)	(4,653)	(15,504)	(4,653)	0	0	0	0	0
2747	Salem Housing Authority	6/30/2015	Contribution	5.3	0.3	32,346	1,831	6,103	1,831	0	0	0	0	0
2747	Salem Housing Authority	6/30/2014	Proportion	5.4	0.0	(71,440)	0	(5,290)	0	0	0	0	0	0
2747	Salem Housing Authority	6/30/2014	Contribution	5.4	0.0	(11,188)	0	(828)	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2019	Proportion	5.3	4.3	(74,357)	(60,327)	(14,030)	(14,030)	(14,030)	(14,030)	(14,030)	(4,207)	0
2749	Black Butte Ranch Police	6/30/2019	Contribution	5.3	4.3	(10,948)	(8,862)	(2,066)	(2,066)	(2,066)	(2,066)	(2,066)	(618)	0
2749	Black Butte Ranch Police	6/30/2018	Proportion	5.2	3.2	47,148	29,014	9,067	9,067	9,067	1,813	0	0	0
2749	Black Butte Ranch Police	6/30/2018	Contribution	5.2	3.2	(21,124)	(13,000)	(4,062)	(4,062)	(4,062)	(4,062)	(814)	0	0
2749	Black Butte Ranch Police	6/30/2017	Proportion	5.2	2.2	(10,684)	(4,519)	(2,055)	(2,055)	(2,055)	(409)	0	0	0
2749	Black Butte Ranch Police	6/30/2017	Contribution	5.2	2.2	3,427	1,450	659	659	659	132	0	0	0
2749	Black Butte Ranch Police	6/30/2016	Proportion	5.3	1.3	(59,928)	(14,700)	(11,307)	(11,307)	(3,393)	0	0	0	0
2749	Black Butte Ranch Police	6/30/2016	Contribution	5.3	1.3	3,480	852	657	657	195	0	0	0	0
2749	Black Butte Ranch Police	6/30/2015	Proportion	5.3	0.3	(54,023)	(3,058)	(10,193)	(3,058)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2015	Contribution	5.3	0.3	(3,657)	(207)	(690)	(207)	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Proportion	5.4	0.0	30,360	0	2,250	0	0	0	0	0	0
2749	Black Butte Ranch Police	6/30/2014	Contribution	5.4	0.0	(18,993)	0	(1,408)	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2750	Eastern Oregon Human Services Consortium	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	172,851	140,238	32,613	32,613	32,613	32,613	32,613	9,786	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(36,705)	(29,780)	(6,925)	(6,925)	(6,925)	(6,925)	(6,925)	(2,080)	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	11,848	7,292	2,278	2,278	2,278	2,278	458	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(17,809)	(10,959)	(3,425)	(3,425)	(3,425)	(3,425)	(684)	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	73,445	31,073	14,124	14,124	14,124	2,825	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(2,260)	(955)	(435)	(435)	(435)	(85)	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	3,879	951	732	732	219	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(6,081)	(1,493)	(1,147)	(1,147)	(346)	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	51,610	2,920	9,738	2,920	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(7,602)	(432)	(1,434)	(432)	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(47,742)	0	(3,537)	0	0	0	0	0	0
2752	Mist-Birkenfeld Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	11,284	0	834	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2019	Proportion	5.3	4.3	219,948	178,448	41,500	41,500	41,500	41,500	41,500	12,448	0
2753	Linn-Benton Housing Authority	6/30/2019	Contribution	5.3	4.3	(74,995)	(60,845)	(14,150)	(14,150)	(14,150)	(14,150)	(14,150)	(4,245)	0
2753	Linn-Benton Housing Authority	6/30/2018	Proportion	5.2	3.2	(68,541)	(42,179)	(13,181)	(13,181)	(13,181)	(13,181)	(2,636)	0	0
2753	Linn-Benton Housing Authority	6/30/2018	Contribution	5.2	3.2	(23,102)	(14,216)	(4,443)	(4,443)	(4,443)	(4,443)	(887)	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Proportion	5.2	2.2	(129,935)	(54,971)	(24,988)	(24,988)	(24,988)	(4,995)	0	0	0
2753	Linn-Benton Housing Authority	6/30/2017	Contribution	5.2	2.2	(20,072)	(8,492)	(3,860)	(3,860)	(772)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Proportion	5.3	1.3	6,184	1,516	1,167	1,167	349	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2016	Contribution	5.3	1.3	(28,833)	(7,317)	(5,629)	(5,629)	(1,688)	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Proportion	5.3	0.3	46,241	2,616	8,725	2,616	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2015	Contribution	5.3	0.3	(23,201)	(1,311)	(4,378)	(1,311)	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Proportion	5.4	0.0	67,241	0	4,981	0	0	0	0	0	0
2753	Linn-Benton Housing Authority	6/30/2014	Contribution	5.4	0.0	(46,582)	0	(3,452)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2019	Proportion	5.3	4.3	(43,468)	(35,266)	(8,202)	(8,202)	(8,202)	(8,202)	(8,202)	(2,458)	0
2754	Western Lane Ambulance District	6/30/2019	Contribution	5.3	4.3	(73,111)	(59,316)	(13,795)	(13,795)	(13,795)	(13,795)	(13,795)	(4,136)	0
2754	Western Lane Ambulance District	6/30/2018	Proportion	5.2	3.2	264,819	162,965	50,927	50,927	50,927	50,927	10,184	0	0
2754	Western Lane Ambulance District	6/30/2018	Contribution	5.2	3.2	(8,205)	(5,049)	(1,578)	(1,578)	(1,578)	(1,578)	(315)	0	0
2754	Western Lane Ambulance District	6/30/2017	Proportion	5.2	2.2	(19,001)	(8,039)	(3,654)	(3,654)	(3,654)	(731)	0	0	0
2754	Western Lane Ambulance District	6/30/2017	Contribution	5.2	2.2	43,474	18,394	8,360	8,360	8,360	1,674	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Proportion	5.3	1.3	139,177	34,137	26,260	26,260	7,877	0	0	0	0
2754	Western Lane Ambulance District	6/30/2016	Contribution	5.3	1.3	49,570	12,158	9,353	9,353	2,805	0	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Proportion	5.3	0.3	(126,192)	(7,142)	(23,810)	(7,142)	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2015	Contribution	5.3	0.3	(17,937)	(1,017)	(3,384)	(1,017)	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2014	Proportion	5.4	0.0	(34,101)	0	(2,526)	0	0	0	0	0	0
2754	Western Lane Ambulance District	6/30/2014	Contribution	5.4	0.0	(29,248)	0	(2,168)	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2015	Contribution	5.3	0.3	654	39	123	39	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2756	Sandy Area Sch Trans Agency	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2757	City of Stayton	6/30/2019	Proportion	5.3	4.3	(653,352)	(530,078)	(123,274)	(123,274)	(123,274)	(123,274)	(123,274)	(36,982)	0
2757	City of Stayton	6/30/2019	Contribution	5.3	4.3	219,292	177,916	41,376	41,376	41,376	41,376	41,376	12,412	0
2757	City of Stayton	6/30/2018	Proportion	5.2	3.2	126,620	77,920	24,350	24,350	24,350	4,870	0	0	0
2757	City of Stayton	6/30/2018	Contribution	5.2	3.2	(40,339)	(24,823)	(7,758)	(7,758)	(7,758)	(7,758)	(1,549)	0	0
2757	City of Stayton	6/30/2017	Proportion	5.2	2.2	(32,663)	(13,820)	(6,281)	(6,281)	(6,281)	(1,258)	0	0	0
2757	City of Stayton	6/30/2017	Contribution	5.2	2.2	8,991	3,804	1,729	1,729	346	0	0	0	0
2757	City of Stayton	6/30/2016	Proportion	5.3	1.3	(48,878)	(11,990)	(9,222)	(9,222)	(2,768)	0	0	0	0
2757	City of Stayton	6/30/2016	Contribution	5.3	1.3	26,657	6,537	5,030	5,030	1,507	0	0	0	0
2757	City of Stayton	6/30/2015	Proportion	5.3	0.3	(26,105)	(1,480)	(4,925)	(1,480)	0	0	0	0	0
2757	City of Stayton	6/30/2015	Contribution	5.3	0.3	20,350	1,150	3,840	1,150	0	0	0	0	0
2757	City of Stayton	6/30/2014	Proportion	5.4	0.0	3,946	0	291	0	0	0	0	0	0
2757	City of Stayton	6/30/2014	Contribution	5.4	0.0	(8,402)	0	(622)	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Proportion	5.3	4.3	228,230	185,168	43,062	43,062	43,062	43,062	43,062	12,920	0
2758	Mohawk Valley Rural Fire District	6/30/2019	Contribution	5.3	4.3	(35,151)	(28,519)	(6,632)	(6,632)	(6,632)	(6,632)	(6,632)	(1,991)	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Proportion	5.2	3.2	29,314	18,040	5,637	5,637	5,637	1,129	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2018	Contribution	5.2	3.2	(4,790)	(2,948)	(921)	(921)	(921)	(185)	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Proportion	5.2	2.2	7,317	3,096	1,407	1,407	1,407	282	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2017	Contribution	5.2	2.2	(2,320)	(982)	(446)	(446)	(446)	(90)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2758	Mohawk Valley Rural Fire District	6/30/2016	Proportion	5.3	1.3	(8,196)	(2,012)	(1,546)	(1,546)	(466)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2016	Contribution	5.3	1.3	(4,651)	(1,139)	(878)	(878)	(261)	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Proportion	5.3	0.3	13,554	769	2,557	769	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2015	Contribution	5.3	0.3	(6,258)	(353)	(1,181)	(353)	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Proportion	5.4	0.0	12,193	0	903	0	0	0	0	0	0
2758	Mohawk Valley Rural Fire District	6/30/2014	Contribution	5.4	0.0	(3,787)	0	(282)	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(223,444)	(181,285)	(42,159)	(42,159)	(42,159)	(42,159)	(42,159)	(12,649)	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	6,358	5,158	1,200	1,200	1,200	1,200	1,200	358	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	62,665	38,563	12,051	12,051	12,051	12,051	2,410	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(14,313)	(8,809)	(2,752)	(2,752)	(2,752)	(2,752)	(553)	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(19,000)	(8,038)	(3,654)	(3,654)	(730)	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	2,762	1,169	531	531	107	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	37,454	9,186	7,067	7,067	2,119	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	105	25	20	20	5	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	10,141	576	1,913	576	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	3,947	222	745	222	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	2,215	0	165	0	0	0	0	0	0
2760	Knappa Svensen Burnside Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(1,261)	0	(91)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2019	Proportion	5.3	4.3	(255,722)	(207,473)	(48,249)	(48,249)	(48,249)	(48,249)	(48,249)	(14,477)	0
2761	Clackamas River Water	6/30/2019	Contribution	5.3	4.3	(29,782)	(5,619)	(5,619)	(5,619)	(5,619)	(5,619)	(1,687)	0	0
2761	Clackamas River Water	6/30/2018	Proportion	5.2	3.2	70,305	43,265	13,520	13,520	13,520	2,705	0	0	0
2761	Clackamas River Water	6/30/2018	Contribution	5.2	3.2	(6,519)	(4,011)	(1,254)	(1,254)	(249)	0	0	0	0
2761	Clackamas River Water	6/30/2017	Proportion	5.2	2.2	280,326	118,599	53,909	53,909	53,909	10,781	0	0	0
2761	Clackamas River Water	6/30/2017	Contribution	5.2	2.2	88,835	37,583	17,084	17,084	3,415	0	0	0	0
2761	Clackamas River Water	6/30/2016	Proportion	5.3	1.3	(478,329)	(117,325)	(90,251)	(90,251)	(27,074)	0	0	0	0
2761	Clackamas River Water	6/30/2016	Contribution	5.3	1.3	162,792	39,932	30,715	30,715	9,217	0	0	0	0
2761	Clackamas River Water	6/30/2015	Proportion	5.3	0.3	(223,199)	(12,634)	(42,113)	(12,634)	0	0	0	0	0
2761	Clackamas River Water	6/30/2015	Contribution	5.3	0.3	87,168	4,933	16,447	4,933	0	0	0	0	0
2761	Clackamas River Water	6/30/2014	Proportion	5.4	0.0	(15,782)	0	(1,167)	0	0	0	0	0	0
2761	Clackamas River Water	6/30/2014	Contribution	5.4	0.0	(52,283)	0	(3,873)	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2019	Proportion	5.3	4.3	(327,094)	(265,378)	(61,716)	(61,716)	(61,716)	(61,716)	(61,716)	(18,514)	0
2763	Junction City Fire Department	6/30/2019	Contribution	5.3	4.3	11,283	9,154	2,129	2,129	2,129	2,129	638	0	0
2763	Junction City Fire Department	6/30/2018	Proportion	5.2	3.2	173,935	107,037	33,449	33,449	33,449	6,690	0	0	0
2763	Junction City Fire Department	6/30/2018	Contribution	5.2	3.2	(26,506)	(16,312)	(5,097)	(5,097)	(5,097)	(1,021)	0	0	0
2763	Junction City Fire Department	6/30/2017	Proportion	5.2	2.2	61,927	26,200	11,909	11,909	11,909	2,382	0	0	0
2763	Junction City Fire Department	6/30/2017	Contribution	5.2	2.2	12,851	5,438	2,471	2,471	496	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Proportion	5.3	1.3	(12,516)	(3,068)	(2,362)	(2,362)	(706)	0	0	0	0
2763	Junction City Fire Department	6/30/2016	Contribution	5.3	1.3	10,615	2,603	2,003	2,003	600	0	0	0	0
2763	Junction City Fire Department	6/30/2015	Proportion	5.3	0.3	(75,715)	(4,285)	(14,286)	(4,285)	0	0	0	0	0
2763	Junction City Fire Department	6/30/2015	Contribution	5.3	0.3	15,558	883	2,935	883	0	0	0	0	0
2763	Junction City Fire Department	6/30/2014	Proportion	5.4	0.0	29,109	0	2,154	0	0	0	0	0	0
2763	Junction City Fire Department	6/30/2014	Contribution	5.4	0.0	(3,437)	0	(257)	0	0	0	0	0	0
2765	Green Sanitary	6/30/2019	Proportion	5.3	4.3	(9,094)	(7,378)	(1,716)	(1,716)	(1,716)	(1,716)	(1,716)	(514)	0
2765	Green Sanitary	6/30/2019	Contribution	5.3	4.3	123	100	23	23	23	23	8	0	0
2765	Green Sanitary	6/30/2018	Proportion	5.2	3.2	(15,973)	(9,829)	(3,072)	(3,072)	(3,072)	(613)	0	0	0
2765	Green Sanitary	6/30/2018	Contribution	5.2	3.2	5,399	3,323	1,038	1,038	1,038	209	0	0	0
2765	Green Sanitary	6/30/2017	Proportion	5.2	2.2	(26,615)	(11,261)	(5,118)	(5,118)	(1,025)	0	0	0	0
2765	Green Sanitary	6/30/2017	Contribution	5.2	2.2	9,280	3,925	1,785	1,785	355	0	0	0	0
2765	Green Sanitary	6/30/2016	Proportion	5.3	1.3	11,417	2,801	2,154	2,154	647	0	0	0	0
2765	Green Sanitary	6/30/2016	Contribution	5.3	1.3	7,283	1,787	1,374	1,374	413	0	0	0	0
2765	Green Sanitary	6/30/2015	Proportion	5.3	0.3	(19,631)	(1,111)	(3,704)	(1,111)	0	0	0	0	0
2765	Green Sanitary	6/30/2015	Contribution	5.3	0.3	8,912	502	1,682	502	0	0	0	0	0
2765	Green Sanitary	6/30/2014	Proportion	5.4	0.0	3,851	0	286	0	0	0	0	0	0
2765	Green Sanitary	6/30/2014	Contribution	5.4	0.0	(11,626)	0	(861)	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2019	Proportion	5.3	4.3	(19,598)	(15,900)	(3,698)	(3,698)	(3,698)	(3,698)	(3,698)	(1,108)	0
2766	Southwest Lincoln County Water District	6/30/2019	Contribution	5.3	4.3	1,014	823	191	191	191	191	59	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Proportion	5.2	3.2	27,447	16,891	5,278	5,278	5,278	1,057	0	0	0
2766	Southwest Lincoln County Water District	6/30/2018	Contribution	5.2	3.2	(8,473)	(5,215)	(1,629)	(1,629)	(1,629)	(328)	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Proportion	5.2	2.2	(85,226)	(36,056)	(16,390)	(16,390)	(3,276)	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2017	Contribution	5.2	2.2	4,423	1,870	851	851	168	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Proportion	5.3	1.3	48,362	11,862	9,125	9,125	2,737	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2016	Contribution	5.3	1.3	251	63	47	47	16	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Proportion	5.3	0.3	(567)	(32)	(107)	(32)	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2015	Contribution	5.3	0.3	12,073	683	2,278	683	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Proportion	5.4	0.0	(13,373)	0	(993)	0	0	0	0	0	0
2766	Southwest Lincoln County Water District	6/30/2014	Contribution	5.4	0.0	(4,989)	0	(369)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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	6/30/2019	Proportion	5.3	4.3	(52,935)	(42,947)	(9,988)	(9,988)	(9,988)	(9,988)	(9,988)	(9,988)	(2,995)	0
2767	Springfield Utility Board	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2018	Proportion	5.2	3.2	(24,028)	(14,786)	(4,621)	(4,621)	(4,621)	(4,621)	(4,621)	(923)	0	0
2767	Springfield Utility Board	6/30/2018	Contribution	5.2	3.2	(6,285)	(3,867)	(1,209)	(1,209)	(1,209)	(1,209)	(1,209)	(240)	0	0
2767	Springfield Utility Board	6/30/2017	Proportion	5.2	2.2	(7,312)	(3,094)	(1,406)	(1,406)	(1,406)	(1,406)	(282)	0	0	0
2767	Springfield Utility Board	6/30/2017	Contribution	5.2	2.2	(7,914)	(3,348)	(1,522)	(1,522)	(1,522)	(1,522)	(304)	0	0	0
2767	Springfield Utility Board	6/30/2016	Proportion	5.3	1.3	4,392	1,076	829	829	247	0	0	0	0	0
2767	Springfield Utility Board	6/30/2016	Contribution	5.3	1.3	377	93	71	71	22	0	0	0	0	0
2767	Springfield Utility Board	6/30/2015	Proportion	5.3	0.3	5,090	290	960	290	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2015	Contribution	5.3	0.3	3,039	174	573	174	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2014	Proportion	5.4	0.0	3,013	0	223	0	0	0	0	0	0	0
2767	Springfield Utility Board	6/30/2014	Contribution	5.4	0.0	(509)	0	(39)	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2019	Proportion	5.3	4.3	6,658	5,402	1,256	1,256	1,256	1,256	1,256	378	0	0
2768	Lake County Library District	6/30/2019	Contribution	5.3	4.3	(6,898)	(5,596)	(1,302)	(1,302)	(1,302)	(1,302)	(1,302)	(388)	0	0
2768	Lake County Library District	6/30/2018	Proportion	5.2	3.2	(6,955)	(4,279)	(1,338)	(1,338)	(1,338)	(1,338)	(265)	0	0	0
2768	Lake County Library District	6/30/2018	Contribution	5.2	3.2	(1,745)	(1,073)	(336)	(336)	(336)	(336)	(65)	0	0	0
2768	Lake County Library District	6/30/2017	Proportion	5.2	2.2	(6,469)	(2,313)	(1,052)	(1,052)	(1,052)	(209)	0	0	0	0
2768	Lake County Library District	6/30/2017	Contribution	5.2	2.2	5,255	2,222	1,011	1,011	200	0	0	0	0	0
2768	Lake County Library District	6/30/2016	Proportion	5.3	1.3	11,126	2,730	2,099	2,099	631	0	0	0	0	0
2768	Lake County Library District	6/30/2016	Contribution	5.3	1.3	4,727	1,159	892	892	267	0	0	0	0	0
2768	Lake County Library District	6/30/2015	Proportion	5.3	0.3	(32,009)	(1,814)	(6,039)	(1,814)	0	0	0	0	0	0
2768	Lake County Library District	6/30/2015	Contribution	5.3	0.3	5,738	323	1,083	323	0	0	0	0	0	0
2768	Lake County Library District	6/30/2014	Proportion	5.4	0.0	6,877	0	507	0	0	0	0	0	0	0
2768	Lake County Library District	6/30/2014	Contribution	5.4	0.0	(4,672)	0	(347)	0	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2019	Proportion	5.3	4.3	125,655	101,947	23,708	23,708	23,708	23,708	23,708	7,115	0	0
2771	Harbor Water PUD	6/30/2019	Contribution	5.3	4.3	(19,185)	(15,565)	(3,620)	(3,620)	(3,620)	(3,620)	(3,620)	(1,085)	0	0
2771	Harbor Water PUD	6/30/2018	Proportion	5.2	3.2	(27,119)	(16,689)	(5,215)	(5,215)	(5,215)	(5,215)	(1,044)	0	0	0
2771	Harbor Water PUD	6/30/2018	Contribution	5.2	3.2	13,014	8,008	2,503	2,503	2,503	499	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Proportion	5.2	2.2	(14,342)	(6,068)	(2,758)	(2,758)	(552)	0	0	0	0	0
2771	Harbor Water PUD	6/30/2017	Contribution	5.2	2.2	19,413	8,214	3,733	3,733	748	0	0	0	0	0
2771	Harbor Water PUD	6/30/2016	Proportion	5.3	1.3	5,726	1,406	1,080	1,080	326	0	0	0	0	0
2771	Harbor Water PUD	6/30/2016	Contribution	5.3	1.3	7,876	1,932	1,486	1,486	446	0	0	0	0	0
2771	Harbor Water PUD	6/30/2015	Proportion	5.3	0.3	18,825	1,065	3,552	1,065	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2015	Contribution	5.3	0.3	13,045	740	2,461	740	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2014	Proportion	5.4	0.0	(6,356)	0	(471)	0	0	0	0	0	0	0
2771	Harbor Water PUD	6/30/2014	Contribution	5.4	0.0	4,206	0	311	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Proportion	5.3	4.3	207,987	168,744	39,243	39,243	39,243	39,243	39,243	11,772	0	0
2772	Umatilla County Soil & Water District	6/30/2019	Contribution	5.3	4.3	(34,321)	(27,845)	(6,476)	(6,476)	(6,476)	(6,476)	(6,476)	(1,941)	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Proportion	5.2	3.2	19,923	12,261	3,831	3,831	3,831	768	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2018	Contribution	5.2	3.2	1,794	1,104	345	345	69	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Proportion	5.2	2.2	(27,735)	(11,733)	(5,334)	(5,334)	(1,065)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2017	Contribution	5.2	2.2	(188)	(80)	(36)	(36)	(8)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Proportion	5.3	1.3	(46,678)	(11,450)	(8,807)	(8,807)	(2,643)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2016	Contribution	5.3	1.3	(3,761)	(921)	(710)	(710)	(211)	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Proportion	5.3	0.3	12,794	724	2,414	724	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2015	Contribution	5.3	0.3	(7,203)	(408)	(1,359)	(408)	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Proportion	5.4	0.0	(10,575)	0	(785)	0	0	0	0	0	0	0
2772	Umatilla County Soil & Water District	6/30/2014	Contribution	5.4	0.0	(4,370)	0	(325)	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2019	Proportion	5.3	4.3	108,535	88,057	20,478	20,478	20,478	20,478	20,478	6,145	0	0
2773	Housing Authority of Jackson County	6/30/2019	Contribution	5.3	4.3	(22,224)	(18,031)	(4,193)	(4,193)	(4,193)	(4,193)	(1,259)	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Proportion	5.2	3.2	(37,979)	(23,371)	(7,304)	(7,304)	(7,304)	(7,304)	(1,459)	0	0	0
2773	Housing Authority of Jackson County	6/30/2018	Contribution	5.2	3.2	9,641	5,933	1,854	1,854	1,854	371	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Proportion	5.2	2.2	93,382	39,508	17,958	17,958	17,958	3,592	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2017	Contribution	5.2	2.2	99,869	42,251	19,206	19,206	19,206	3,839	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Proportion	5.3	1.3	(155,693)	(38,189)	(29,376)	(29,376)	(8,813)	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2016	Contribution	5.3	1.3	120,033	29,441	22,648	22,648	6,793	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2015	Proportion	5.3	0.3	(200,721)	(11,361)	(37,872)	(11,361)	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2015	Contribution	5.3	0.3	53,429	3,024	10,081	3,024	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Proportion	5.4	0.0	59,226	0	4,386	0	0	0	0	0	0	0
2773	Housing Authority of Jackson County	6/30/2014	Contribution	5.4	0.0	(52,004)	0	(3,854)	0	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2019	Proportion	5.3	4.3	38,888	31,551	7,337	7,337	7,337	7,337	7,337	2,203	0	0
2774	Oregon Trail Library District	6/30/2019	Contribution	5.3	4.3	(14,559)	(11,812)	(2,747)	(2,747)	(2,747)	(2,747)	(824)	0	0	0
2774	Oregon Trail Library District	6/30/2018	Proportion	5.2	3.2	37,113	22,839	7,137	7,137	7,137	1,428	0	0	0	0
2774	Oregon Trail Library District	6/30/2018	Contribution	5.2	3.2	(6,088)	(3,746)	(1,171)	(1,171)	(1,171)	(233)	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Proportion	5.2	2.2	40,326	17,061	7,755	7,755	7,755	1,551	0	0	0	0
2774	Oregon Trail Library District	6/30/2017	Contribution	5.2	2.2	2,071	877	398	398	398	81	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2774	Oregon Trail Library District	6/30/2016	Proportion	5.3	1.3	(17,801)	(4,365)	(3,359)	(3,359)	(1,006)	0	0	0	0
2774	Oregon Trail Library District	6/30/2016	Contribution	5.3	1.3	1,666	410	314	314	96	0	0	0	0
2774	Oregon Trail Library District	6/30/2015	Proportion	5.3	0.3	(6,807)	(387)	(1,284)	(387)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2015	Contribution	5.3	0.3	(2,891)	(166)	(545)	(545)	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Proportion	5.4	0.0	979	0	74	0	0	0	0	0	0
2774	Oregon Trail Library District	6/30/2014	Contribution	5.4	0.0	(4,513)	0	(333)	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2019	Proportion	5.3	4.3	4,929	3,999	930	930	930	930	930	279	0
2776	Rainier Cemetery District	6/30/2019	Contribution	5.3	4.3	(4,790)	(3,886)	(904)	(904)	(904)	(904)	(904)	(270)	0
2776	Rainier Cemetery District	6/30/2018	Proportion	5.2	3.2	3,179	1,957	611	611	611	611	124	0	0
2776	Rainier Cemetery District	6/30/2018	Contribution	5.2	3.2	(4,036)	(2,484)	(776)	(776)	(776)	(776)	(156)	0	0
2776	Rainier Cemetery District	6/30/2017	Proportion	5.2	2.2	4,995	2,112	961	961	961	190	0	0	0
2776	Rainier Cemetery District	6/30/2017	Contribution	5.2	2.2	(2,887)	(1,222)	(555)	(555)	(555)	(112)	0	0	0
2776	Rainier Cemetery District	6/30/2016	Proportion	5.3	1.3	5,406	1,326	1,020	1,020	306	0	0	0	0
2776	Rainier Cemetery District	6/30/2016	Contribution	5.3	1.3	(1,269)	(313)	(239)	(239)	(74)	0	0	0	0
2776	Rainier Cemetery District	6/30/2015	Proportion	5.3	0.3	(20,912)	(1,182)	(3,946)	(1,182)	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2015	Contribution	5.3	0.3	1,091	61	206	61	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Proportion	5.4	0.0	4,372	0	322	0	0	0	0	0	0
2776	Rainier Cemetery District	6/30/2014	Contribution	5.4	0.0	(3,434)	0	(254)	0	0	0	0	0	0
2777	City of Newberg	6/30/2019	Proportion	5.3	4.3	1,128,349	915,453	212,896	212,896	212,896	212,896	212,896	63,869	0
2777	City of Newberg	6/30/2019	Contribution	5.3	4.3	(316,929)	(257,131)	(59,798)	(59,798)	(59,798)	(59,798)	(17,939)	0	0
2777	City of Newberg	6/30/2018	Proportion	5.2	3.2	588,505	362,157	113,174	113,174	113,174	113,174	22,635	0	0
2777	City of Newberg	6/30/2018	Contribution	5.2	3.2	37,271	22,935	7,168	7,168	7,168	1,431	0	0	0
2777	City of Newberg	6/30/2017	Proportion	5.2	2.2	(3,350,968)	(1,417,171)	(644,417)	(644,417)	(644,417)	(128,883)	0	0	0
2777	City of Newberg	6/30/2017	Contribution	5.2	2.2	177,688	75,175	34,171	34,171	34,171	6,833	0	0	0
2777	City of Newberg	6/30/2016	Proportion	5.3	1.3	(364,432)	(89,388)	(68,761)	(68,761)	(20,627)	0	0	0	0
2777	City of Newberg	6/30/2016	Contribution	5.3	1.3	(190,214)	(46,658)	(35,889)	(35,889)	(10,769)	0	0	0	0
2777	City of Newberg	6/30/2015	Proportion	5.3	0.3	(431,833)	(24,443)	(81,478)	(24,443)	0	0	0	0	0
2777	City of Newberg	6/30/2015	Contribution	5.3	0.3	39,572	2,242	7,466	2,242	0	0	0	0	0
2777	City of Newberg	6/30/2014	Proportion	5.4	0.0	127,941	0	9,476	0	0	0	0	0	0
2777	City of Newberg	6/30/2014	Contribution	5.4	0.0	(198,816)	0	(14,726)	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2019	Proportion	5.3	4.3	(9,781)	(7,936)	(1,845)	(1,845)	(1,845)	(1,845)	(1,845)	(556)	0
2778	Mulino Water District 23	6/30/2019	Contribution	5.3	4.3	(1,572)	(1,275)	(297)	(297)	(297)	(297)	(87)	0	0
2778	Mulino Water District 23	6/30/2018	Proportion	5.2	3.2	5,646	3,474	1,086	1,086	1,086	1,086	216	0	0
2778	Mulino Water District 23	6/30/2018	Contribution	5.2	3.2	(500)	(308)	(96)	(96)	(96)	(20)	0	0	0
2778	Mulino Water District 23	6/30/2017	Proportion	5.2	2.2	(4,111)	(1,738)	(791)	(791)	(791)	(156)	0	0	0
2778	Mulino Water District 23	6/30/2017	Contribution	5.2	2.2	4,037	1,709	776	776	776	157	0	0	0
2778	Mulino Water District 23	6/30/2016	Proportion	5.3	1.3	(2,786)	(682)	(526)	(526)	(156)	0	0	0	0
2778	Mulino Water District 23	6/30/2016	Contribution	5.3	1.3	(605)	(149)	(114)	(114)	(35)	0	0	0	0
2778	Mulino Water District 23	6/30/2015	Proportion	5.3	0.3	(5,478)	(308)	(1,034)	(308)	0	0	0	0	0
2778	Mulino Water District 23	6/30/2015	Contribution	5.3	0.3	1,438	83	271	83	0	0	0	0	0
2778	Mulino Water District 23	6/30/2014	Proportion	5.4	0.0	2,929	0	219	0	0	0	0	0	0
2778	Mulino Water District 23	6/30/2014	Contribution	5.4	0.0	(370)	0	(25)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(57,375)	(46,550)	(10,825)	(10,825)	(10,825)	(10,825)	(10,825)	(3,250)	0
2779	Brownsville Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(3,476)	(2,820)	(656)	(656)	(656)	(656)	(196)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	34,679	6,669	21,341	6,669	6,669	6,669	1,334	0	0
2779	Brownsville Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(10,027)	(6,171)	(1,928)	(1,928)	(1,928)	(1,928)	(387)	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(8,028)	(3,396)	(1,544)	(1,544)	(1,544)	(308)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(684)	(288)	(132)	(132)	(132)	(24)	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(7,030)	(1,726)	(1,326)	(1,326)	(400)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(666)	(162)	(126)	(126)	(36)	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	48,951	2,771	9,236	2,771	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(2,960)	(170)	(58)	(170)	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(5,213)	0	(388)	0	0	0	0	0	0
2779	Brownsville Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	5,851	0	431	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2019	Contribution	5.3	4.3	4,185	3,395	790	790	790	790	235	0	0
2780	Nehalem Bay Health District	6/30/2018	Proportion	5.2	3.2	(10,484)	(6,452)	(2,016)	(2,016)	(2,016)	(404)	0	0	0
2780	Nehalem Bay Health District	6/30/2018	Contribution	5.2	3.2	4,509	2,775	867	867	867	174	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Proportion	5.2	2.2	(46,708)	(19,762)	(8,982)	(8,982)	(8,982)	(1,798)	0	0	0
2780	Nehalem Bay Health District	6/30/2017	Contribution	5.2	2.2	(1,237)	(523)	(238)	(238)	(238)	(47)	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Proportion	5.3	1.3	5,479	1,343	1,034	1,034	309	0	0	0	0
2780	Nehalem Bay Health District	6/30/2016	Contribution	5.3	1.3	(1,760)	(432)	(332)	(332)	(100)	0	0	0	0
2780	Nehalem Bay Health District	6/30/2015	Proportion	5.3	0.3	6,503	368	1,227	368	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2015	Contribution	5.3	0.3	(893)	(53)	(168)	(53)	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Proportion	5.4	0.0	(2,517)	0	(187)	0	0	0	0	0	0
2780	Nehalem Bay Health District	6/30/2014	Contribution	5.4	0.0	867	0	62	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Proportion	5.3	4.3	133,914	108,647	25,267	25,267	25,267	25,267	25,267	25,267	7,579	0
2781	North Bend Coos-Curry Housing Authority	6/30/2019	Contribution	5.3	4.3	61,542	49,930	11,612	11,612	11,612	11,612	11,612	11,612	3,482	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Proportion	5.2	3.2	(112,581)	(69,281)	(21,650)	(21,650)	(21,650)	(21,650)	(21,650)	(4,331)	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2018	Contribution	5.2	3.2	88,981	54,757	17,112	17,112	17,112	17,112	17,112	3,421	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Proportion	5.2	2.2	166,799	70,568	32,077	32,077	32,077	32,077	6,414	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2017	Contribution	5.2	2.2	84,478	35,740	16,246	16,246	16,246	16,246	3,248	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Proportion	5.3	1.3	(210,600)	(51,656)	(39,736)	(39,736)	(11,920)	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2016	Contribution	5.3	1.3	68,781	16,869	12,978	12,978	3,891	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Proportion	5.3	0.3	4,808	273	907	273	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2015	Contribution	5.3	0.3	36,000	2,040	6,792	2,040	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Proportion	5.4	0.0	(39,419)	0	(2,919)	0	0	0	0	0	0	0
2781	North Bend Coos-Curry Housing Authority	6/30/2014	Contribution	5.4	0.0	25,722	0	1,907	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	170,747	138,531	32,216	32,216	32,216	32,216	32,216	32,216	9,667	0
2782	Millington Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(31,411)	(25,484)	(5,927)	(5,927)	(5,927)	(5,927)	(5,927)	(1,776)	0	0
2782	Millington Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	27,018	16,626	5,196	5,196	5,196	5,196	1,038	0	0	0
2782	Millington Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(3,944)	(2,428)	(758)	(758)	(758)	(758)	(154)	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(9,711)	(4,107)	(1,868)	(1,868)	(1,868)	(371)	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	5,810	2,459	1,117	1,117	225	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	5,407	1,327	1,020	1,020	307	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	2,658	650	502	502	148	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	2,000	115	377	115	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	3,196	181	603	181	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
2782	Millington Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	3,111	0	231	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2019	Proportion	5.3	4.3	78,145	63,401	14,744	14,744	14,744	14,744	14,744	4,425	0	0
2783	Tillamook Fire District	6/30/2019	Contribution	5.3	4.3	(12,933)	(10,493)	(2,440)	(2,440)	(2,440)	(2,440)	(733)	0	0	0
2783	Tillamook Fire District	6/30/2018	Proportion	5.2	3.2	(14,400)	(8,862)	(2,769)	(2,769)	(2,769)	(2,769)	(555)	0	0	0
2783	Tillamook Fire District	6/30/2018	Contribution	5.2	3.2	13,985	8,607	2,689	2,689	2,689	2,689	540	0	0	0
2783	Tillamook Fire District	6/30/2017	Proportion	5.2	2.2	(16,021)	(6,778)	(3,081)	(3,081)	(3,081)	(616)	0	0	0	0
2783	Tillamook Fire District	6/30/2017	Contribution	5.2	2.2	17,784	7,524	3,420	3,420	3,420	684	0	0	0	0
2783	Tillamook Fire District	6/30/2016	Proportion	5.3	1.3	(15,025)	(3,685)	(2,835)	(2,835)	(850)	0	0	0	0	0
2783	Tillamook Fire District	6/30/2016	Contribution	5.3	1.3	14,151	3,471	2,670	2,670	801	0	0	0	0	0
2783	Tillamook Fire District	6/30/2015	Proportion	5.3	0.3	(5,827)	(332)	(1,099)	(332)	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2015	Contribution	5.3	0.3	12,084	684	2,280	684	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2014	Proportion	5.4	0.0	(3,157)	0	(232)	0	0	0	0	0	0	0
2783	Tillamook Fire District	6/30/2014	Contribution	5.4	0.0	(4,024)	0	(299)	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2019	Proportion	5.3	4.3	21,839	17,718	4,121	4,121	4,121	4,121	4,121	1,234	0	0
2784	Eisenschmidt Pool	6/30/2019	Contribution	5.3	4.3	(9,230)	(7,488)	(1,742)	(1,742)	(1,742)	(1,742)	(1,742)	(520)	0	0
2784	Eisenschmidt Pool	6/30/2018	Proportion	5.2	3.2	43,357	26,681	8,338	8,338	8,338	8,338	1,667	0	0	0
2784	Eisenschmidt Pool	6/30/2018	Contribution	5.2	3.2	(4,603)	(2,833)	(885)	(885)	(885)	(885)	(178)	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Proportion	5.2	2.2	(32,824)	(13,888)	(6,312)	(6,312)	(6,312)	(1,264)	0	0	0	0
2784	Eisenschmidt Pool	6/30/2017	Contribution	5.2	2.2	5,425	2,296	1,043	1,043	210	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Proportion	5.3	1.3	12,846	3,150	2,424	2,424	726	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2016	Contribution	5.3	1.3	(1,192)	(292)	(225)	(225)	(67)	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Proportion	5.3	0.3	(37,594)	(2,129)	(7,093)	(2,129)	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2015	Contribution	5.3	0.3	942	52	178	52	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Proportion	5.4	0.0	12,166	0	901	0	0	0	0	0	0	0
2784	Eisenschmidt Pool	6/30/2014	Contribution	5.4	0.0	(10,418)	0	(773)	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2019	Proportion	5.3	4.3	30,072	24,398	5,674	5,674	5,674	5,674	5,674	1,702	0	0
2785	Fern Ridge Community Library	6/30/2019	Contribution	5.3	4.3	(11,246)	(9,124)	(2,122)	(2,122)	(2,122)	(2,122)	(636)	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Proportion	5.2	3.2	9,200	5,662	1,769	1,769	1,769	355	0	0	0	0
2785	Fern Ridge Community Library	6/30/2018	Contribution	5.2	3.2	(2,893)	(1,781)	(556)	(556)	(556)	(113)	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Proportion	5.2	2.2	58,964	24,947	11,339	11,339	11,339	2,269	0	0	0	0
2785	Fern Ridge Community Library	6/30/2017	Contribution	5.2	2.2	(1,158)	(489)	(223)	(223)	(43)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Proportion	5.3	1.3	(30,604)	(7,508)	(5,774)	(5,774)	(1,734)	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2016	Contribution	5.3	1.3	7,455	1,827	1,407	1,407	420	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Proportion	5.3	0.3	12,458	703	2,351	703	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2015	Contribution	5.3	0.3	5,079	289	958	289	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Proportion	5.4	0.0	(28,575)	0	(2,115)	0	0	0	0	0	0	0
2785	Fern Ridge Community Library	6/30/2014	Contribution	5.4	0.0	5,093	0	378	0	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	184,569	149,745	34,824	34,824	34,824	34,824	34,824	10,449	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(21,743)	(17,641)	(4,102)	(4,102)	(4,102)	(4,102)	(1,233)	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	8,498	5,230	1,634	1,634	1,634	328	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(849)	(523)	(163)	(163)	(163)	(34)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	62,997	26,652	12,115	12,115	12,115	2,422	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(1,302)	(552)	(250)	(250)	(250)	(52)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2786	Seal Rock Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(50,983)	(12,507)	(9,619)	(9,619)	(2,888)	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	3,442	846	649	649	197	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	915	50	173	50	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(4,662)	(262)	(880)	(262)	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	2,425	0	180	0	0	0	0	0	0
2786	Seal Rock Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(4,317)	0	(322)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2019	Proportion	5.3	4.3	104,878	85,090	19,788	19,788	19,788	19,788	19,788	19,788	5,938
2788	Port of Hood River	6/30/2019	Contribution	5.3	4.3	35,420	28,737	6,683	6,683	6,683	6,683	6,683	6,683	2,005
2788	Port of Hood River	6/30/2018	Proportion	5.2	3.2	81,512	50,162	15,675	15,675	15,675	15,675	15,675	15,675	3,137
2788	Port of Hood River	6/30/2018	Contribution	5.2	3.2	67,822	41,736	13,043	13,043	13,043	13,043	13,043	13,043	2,607
2788	Port of Hood River	6/30/2017	Proportion	5.2	2.2	24,724	10,459	4,755	4,755	4,755	4,755	4,755	4,755	949
2788	Port of Hood River	6/30/2017	Contribution	5.2	2.2	60,617	25,646	11,657	11,657	11,657	11,657	11,657	11,657	2,332
2788	Port of Hood River	6/30/2016	Proportion	5.3	1.3	(27,043)	(6,635)	(5,102)	(5,102)	(1,533)	0	0	0	0
2788	Port of Hood River	6/30/2016	Contribution	5.3	1.3	56,955	13,971	10,746	10,746	3,225	0	0	0	0
2788	Port of Hood River	6/30/2015	Proportion	5.3	0.3	(22,367)	(1,267)	(4,220)	(1,267)	0	0	0	0	0
2788	Port of Hood River	6/30/2015	Contribution	5.3	0.3	51,085	2,890	9,639	2,890	0	0	0	0	0
2788	Port of Hood River	6/30/2014	Proportion	5.4	0.0	(13,546)	0	(1,001)	0	0	0	0	0	0
2788	Port of Hood River	6/30/2014	Contribution	5.4	0.0	(9,321)	0	(691)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2019	Proportion	5.3	4.3	23,553	19,109	4,444	4,444	4,444	4,444	4,444	4,444	1,333
2789	Farmers Irrigation District	6/30/2019	Contribution	5.3	4.3	(39,509)	(32,054)	(7,455)	(7,455)	(7,455)	(7,455)	(7,455)	(7,455)	(2,034)
2789	Farmers Irrigation District	6/30/2018	Proportion	5.2	3.2	19,181	11,803	3,689	3,689	3,689	3,689	3,689	3,689	736
2789	Farmers Irrigation District	6/30/2018	Contribution	5.2	3.2	(52,738)	(32,454)	(10,142)	(10,142)	(10,142)	(10,142)	(10,142)	(10,142)	(2,028)
2789	Farmers Irrigation District	6/30/2017	Proportion	5.2	2.2	126,756	53,628	24,376	24,376	24,376	24,376	24,376	24,376	4,876
2789	Farmers Irrigation District	6/30/2017	Contribution	5.2	2.2	(37,829)	(16,004)	(7,275)	(7,275)	(7,275)	(7,275)	(7,275)	(7,275)	0
2789	Farmers Irrigation District	6/30/2016	Proportion	5.3	1.3	(206,875)	(50,743)	(39,033)	(39,033)	(11,710)	0	0	0	0
2789	Farmers Irrigation District	6/30/2016	Contribution	5.3	1.3	1,112	272	210	210	62	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Proportion	5.3	0.3	(393)	(23)	(74)	(23)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2015	Contribution	5.3	0.3	(16,597)	(937)	(3,132)	(937)	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Proportion	5.4	0.0	(20,064)	0	(1,484)	0	0	0	0	0	0
2789	Farmers Irrigation District	6/30/2014	Contribution	5.4	0.0	(31,078)	0	(2,303)	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2019	Proportion	5.3	4.3	73,795	59,871	13,924	13,924	13,924	13,924	13,924	13,924	4,175
2790	Silver Falls Library District	6/30/2019	Contribution	5.3	4.3	170,206	138,092	32,114	32,114	32,114	32,114	32,114	32,114	9,636
2790	Silver Falls Library District	6/30/2018	Proportion	5.2	3.2	(126,531)	(77,865)	(24,333)	(24,333)	(24,333)	(24,333)	(24,333)	(24,333)	(4,866)
2790	Silver Falls Library District	6/30/2018	Contribution	5.2	3.2	12,345	7,597	2,374	2,374	2,374	2,374	2,374	2,374	475
2790	Silver Falls Library District	6/30/2017	Proportion	5.2	2.2	(3,791)	(1,604)	(729)	(729)	(729)	(729)	(729)	(729)	(146)
2790	Silver Falls Library District	6/30/2017	Contribution	5.2	2.2	8,954	3,788	1,722	1,722	1,722	1,722	1,722	1,722	344
2790	Silver Falls Library District	6/30/2016	Proportion	5.3	1.3	127,929	31,377	24,138	24,138	24,138	24,138	24,138	24,138	6,199
2790	Silver Falls Library District	6/30/2016	Contribution	5.3	1.3	10,974	2,690	2,071	2,071	619	0	0	0	0
2790	Silver Falls Library District	6/30/2015	Proportion	5.3	0.3	(117,119)	(6,629)	(22,098)	(6,629)	0	0	0	0	0
2790	Silver Falls Library District	6/30/2015	Contribution	5.3	0.3	17,706	1,001	3,341	1,001	0	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Proportion	5.4	0.0	4,968	0	368	0	0	0	0	0	0
2790	Silver Falls Library District	6/30/2014	Contribution	5.4	0.0	(18,882)	0	(1,397)	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2019	Proportion	5.3	4.3	(62,253)	(50,507)	(11,746)	(11,746)	(11,746)	(11,746)	(11,746)	(11,746)	(3,523)
2792	North Wasco County Parks And Recreation District	6/30/2019	Contribution	5.3	4.3	727	590	137	137	137	137	137	137	42
2792	North Wasco County Parks And Recreation District	6/30/2018	Proportion	5.2	3.2	(73,837)	(45,439)	(14,199)	(14,199)	(14,199)	(14,199)	(14,199)	(14,199)	(2,842)
2792	North Wasco County Parks And Recreation District	6/30/2018	Contribution	5.2	3.2	(10,196)	(6,274)	(1,961)	(1,961)	(1,961)	(1,961)	(1,961)	(1,961)	(391)
2792	North Wasco County Parks And Recreation District	6/30/2017	Proportion	5.2	2.2	(41,583)	(17,592)	(7,997)	(7,997)	(7,997)	(7,997)	(7,997)	(7,997)	(1,598)
2792	North Wasco County Parks And Recreation District	6/30/2017	Contribution	5.2	2.2	(3,700)	(1,564)	(712)	(712)	(712)	(712)	(712)	(712)	(140)
2792	North Wasco County Parks And Recreation District	6/30/2016	Proportion	5.3	1.3	(18,544)	(4,548)	(3,499)	(3,499)	(3,499)	(3,499)	(3,499)	(3,499)	0
2792	North Wasco County Parks And Recreation District	6/30/2016	Contribution	5.3	1.3	5,109	1,253	964	964	289	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Proportion	5.3	0.3	(68,465)	(3,875)	(12,918)	(3,875)	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2015	Contribution	5.3	0.3	7,404	419	1,397	419	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Proportion	5.4	0.0	4,316	0	321	0	0	0	0	0	0
2792	North Wasco County Parks And Recreation District	6/30/2014	Contribution	5.4	0.0	(27,772)	0	(2,057)	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Proportion	5.3	4.3	841,739	682,920	158,819	158,819	158,819	158,819	158,819	158,819	47,644
2793	North Lincoln Fire & Rescue District 1	6/30/2019	Contribution	5.3	4.3	(75,534)	(61,282)	(14,252)	(14,252)	(14,252)	(14,252)	(14,252)	(14,252)	(4,274)
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Proportion	5.2	3.2	549,830	338,356	105,737	105,737	105,737	105,737	105,737	105,737	21,145
2793	North Lincoln Fire & Rescue District 1	6/30/2018	Contribution	5.2	3.2	125,595	77,289	24,153	24,153	24,153	24,153	24,153	24,153	4,830
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Proportion	5.2	2.2	(206,001)	(87,153)	(39,616)	(39,616)	(39,616)	(39,616)	(39,616)	(39,616)	(7,921)
2793	North Lincoln Fire & Rescue District 1	6/30/2017	Contribution	5.2	2.2	98,061	41,487	18,858	18,858	18,858	18,858	18,858	18,858	3,771
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Proportion	5.3	1.3	(32,095)	(7,871)	(6,056)	(6,056)	(1,815)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2016	Contribution	5.3	1.3	(5,760)	(1,412)	(1,087)	(1,087)	(325)	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Proportion	5.3	0.3	1,972	112	372	112	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2015	Contribution	5.3	0.3	9,333	528	1,761	528	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Proportion	5.4	0.0	51,578	0	3,823	0	0	0	0	0	0
2793	North Lincoln Fire & Rescue District 1	6/30/2014	Contribution	5.4	0.0	(12,016)	0	(891)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2794	Siuslaw Rural Fire Protection District 1	6/30/2019	Proportion	5.3	4.3	(539,328)	(437,568)	(101,760)	(101,760)	(101,760)	(101,760)	(101,760)	(30,528)	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2019	Contribution	5.3	4.3	294,313	238,782	55,531	55,531	55,531	55,531	55,531	16,658	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Proportion	5.2	3.2	468,119	288,073	90,023	90,023	90,023	90,023	18,004	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2018	Contribution	5.2	3.2	(60,191)	(37,041)	(11,575)	(11,575)	(11,575)	(11,575)	(2,316)	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Proportion	5.2	2.2	(63,711)	(26,955)	(12,252)	(12,252)	(12,252)	(2,451)	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2017	Contribution	5.2	2.2	42,476	17,972	8,168	8,168	8,168	1,636	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Proportion	5.3	1.3	48,303	11,847	9,114	9,114	2,733	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2016	Contribution	5.3	1.3	6,168	1,512	1,164	1,164	348	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Proportion	5.3	0.3	106,382	6,022	20,072	6,022	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2015	Contribution	5.3	0.3	7,266	411	1,371	411	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.0	(19,551)	0	(1,446)	0	0	0	0	0	0
2794	Siuslaw Rural Fire Protection District 1	6/30/2014	Contribution	5.4	0.0	(4,675)	0	(345)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	57,643	46,767	10,876	10,876	10,876	10,876	10,876	3,263	0
2796	West Side Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	7,070	5,736	1,334	1,334	1,334	1,334	1,334	400	0
2796	West Side Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(18,417)	(11,333)	(3,542)	(3,542)	(3,542)	(3,542)	(707)	0	0
2796	West Side Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	20,604	12,680	3,962	3,962	3,962	794	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	1,261	535	242	242	242	51	0	0	0
2796	West Side Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	13,768	5,824	2,648	2,648	2,648	528	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(60,371)	(14,807)	(11,391)	(11,391)	(3,416)	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	14,889	3,653	2,809	2,809	844	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	21,862	1,237	4,125	1,237	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	7,280	410	1,374	410	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(1,715)	0	(125)	0	0	0	0	0	0
2796	West Side Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	6,832	0	507	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2019	Proportion	5.3	4.3	(65,531)	(53,167)	(12,364)	(12,364)	(12,364)	(12,364)	(12,364)	(3,711)	0
2797	Vernonia Fire	6/30/2019	Contribution	5.3	4.3	8,271	6,710	1,561	1,561	1,561	1,561	1,561	466	0
2797	Vernonia Fire	6/30/2018	Proportion	5.2	3.2	32,571	20,043	6,264	6,264	6,264	6,264	1,251	0	0
2797	Vernonia Fire	6/30/2018	Contribution	5.2	3.2	566	348	109	109	109	21	0	0	0
2797	Vernonia Fire	6/30/2017	Proportion	5.2	2.2	12,688	5,368	2,440	2,440	2,440	488	0	0	0
2797	Vernonia Fire	6/30/2017	Contribution	5.2	2.2	7,055	2,984	1,357	1,357	1,357	270	0	0	0
2797	Vernonia Fire	6/30/2016	Proportion	5.3	1.3	(2,746)	(674)	(518)	(518)	(156)	0	0	0	0
2797	Vernonia Fire	6/30/2016	Contribution	5.3	1.3	3,663	899	691	691	208	0	0	0	0
2797	Vernonia Fire	6/30/2015	Proportion	5.3	0.3	808	48	152	48	0	0	0	0	0
2797	Vernonia Fire	6/30/2015	Contribution	5.3	0.3	707	42	133	42	0	0	0	0	0
2797	Vernonia Fire	6/30/2014	Proportion	5.4	0.0	499	0	39	0	0	0	0	0	0
2797	Vernonia Fire	6/30/2014	Contribution	5.4	0.0	416	0	31	0	0	0	0	0	0
2798	Fairview Water District	6/30/2019	Proportion	5.3	4.3	52,498	42,593	9,905	9,905	9,905	9,905	9,905	2,973	0
2798	Fairview Water District	6/30/2019	Contribution	5.3	4.3	(7,227)	(5,863)	(1,364)	(1,364)	(1,364)	(1,364)	(1,364)	(407)	0
2798	Fairview Water District	6/30/2018	Proportion	5.2	3.2	3,774	2,322	726	726	726	144	0	0	0
2798	Fairview Water District	6/30/2018	Contribution	5.2	3.2	378	232	73	73	73	13	0	0	0
2798	Fairview Water District	6/30/2017	Proportion	5.2	2.2	(1,114)	(472)	(214)	(214)	(214)	(44)	0	0	0
2798	Fairview Water District	6/30/2017	Contribution	5.2	2.2	(686)	(290)	(132)	(132)	(26)	0	0	0	0
2798	Fairview Water District	6/30/2016	Proportion	5.3	1.3	(42,224)	(10,356)	(7,967)	(7,967)	(2,369)	0	0	0	0
2798	Fairview Water District	6/30/2016	Contribution	5.3	1.3	441	109	83	83	26	0	0	0	0
2798	Fairview Water District	6/30/2015	Proportion	5.3	0.3	(62,923)	(3,563)	(11,872)	(3,563)	0	0	0	0	0
2798	Fairview Water District	6/30/2015	Contribution	5.3	0.3	(3,465)	(195)	(654)	(195)	0	0	0	0	0
2798	Fairview Water District	6/30/2014	Proportion	5.4	0.0	15,395	0	1,140	0	0	0	0	0	0
2798	Fairview Water District	6/30/2014	Contribution	5.4	0.0	(15,724)	0	(1,164)	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2019	Proportion	5.3	4.3	45,974	37,300	8,674	8,674	8,674	8,674	8,674	2,604	0
2799	Sublimity Fire District	6/30/2019	Contribution	5.3	4.3	(18,156)	(14,730)	(3,426)	(3,426)	(3,426)	(3,426)	(3,426)	(1,026)	0
2799	Sublimity Fire District	6/30/2018	Proportion	5.2	3.2	10,153	6,249	1,952	1,952	1,952	393	0	0	0
2799	Sublimity Fire District	6/30/2018	Contribution	5.2	3.2	(7,047)	(4,337)	(1,355)	(1,355)	(1,355)	(272)	0	0	0
2799	Sublimity Fire District	6/30/2017	Proportion	5.2	2.2	985	418	189	189	40	0	0	0	0
2799	Sublimity Fire District	6/30/2017	Contribution	5.2	2.2	(4,347)	(1,839)	(836)	(836)	(167)	0	0	0	0
2799	Sublimity Fire District	6/30/2016	Proportion	5.3	1.3	2,668	656	503	503	153	0	0	0	0
2799	Sublimity Fire District	6/30/2016	Contribution	5.3	1.3	2,107	515	398	398	117	0	0	0	0
2799	Sublimity Fire District	6/30/2015	Proportion	5.3	0.3	(97,802)	(5,537)	(18,453)	(5,537)	0	0	0	0	0
2799	Sublimity Fire District	6/30/2015	Contribution	5.3	0.3	2,279	129	430	129	0	0	0	0	0
2799	Sublimity Fire District	6/30/2014	Proportion	5.4	0.0	6,876	0	511	0	0	0	0	0	0
2799	Sublimity Fire District	6/30/2014	Contribution	5.4	0.0	(17,989)	0	(1,334)	0	0	0	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	60,906	49,414	11,492	11,492	11,492	11,492	11,492	3,446	0
2801	Coburg Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	3,227	2,618	609	609	609	609	609	182	0
2801	Coburg Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	20,937	12,885	4,026	4,026	4,026	4,026	807	0	0
2801	Coburg Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	11,530	7,096	2,217	2,217	2,217	445	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(7,708)	(3,262)	(1,482)	(1,482)	(1,482)	(298)	0	0	0
2801	Coburg Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	19,312	8,170	3,714	3,714	3,714	742	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2801	Coburg Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	3,832	940	723	723	217	0	0	0	
2801	Coburg Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(316)	(76)	(60)	(60)	(16)	0	0	0	
2801	Coburg Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(727)	(42)	(137)	(42)	0	0	0	0	
2801	Coburg Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	2,376	136	448	136	0	0	0	0	
2801	Coburg Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	1,568	0	118	0	0	0	0	0	
2801	Coburg Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(4,160)	0	(310)	0	0	0	0	0	
2802	Rural Road Assessment District 3	6/30/2019	Proportion	5.3	4.3	(100,860)	(81,830)	(19,030)	(19,030)	(19,030)	(19,030)	(19,030)	(5,710)	
2802	Rural Road Assessment District 3	6/30/2019	Contribution	5.3	4.3	(11,043)	(8,959)	(2,084)	(2,084)	(2,084)	(2,084)	(2,084)	(623)	
2802	Rural Road Assessment District 3	6/30/2018	Proportion	5.2	3.2	14,170	8,720	2,725	2,725	2,725	2,725	545	0	
2802	Rural Road Assessment District 3	6/30/2018	Contribution	5.2	3.2	(15,151)	(9,323)	(2,914)	(2,914)	(2,914)	(2,914)	(581)	0	
2802	Rural Road Assessment District 3	6/30/2017	Proportion	5.2	2.2	45,548	19,271	8,759	8,759	8,759	1,753	0	0	
2802	Rural Road Assessment District 3	6/30/2017	Contribution	5.2	2.2	(1,161)	(492)	(223)	(223)	(46)	0	0	0	
2802	Rural Road Assessment District 3	6/30/2016	Proportion	5.3	1.3	(53,502)	(13,122)	(10,095)	(10,095)	(3,027)	0	0	0	
2802	Rural Road Assessment District 3	6/30/2016	Contribution	5.3	1.3	5,104	1,252	963	963	289	0	0	0	
2802	Rural Road Assessment District 3	6/30/2015	Proportion	5.3	0.3	(50,297)	(2,847)	(9,490)	(2,847)	0	0	0	0	
2802	Rural Road Assessment District 3	6/30/2015	Contribution	5.3	0.3	(2,424)	(139)	(457)	(139)	0	0	0	0	
2802	Rural Road Assessment District 3	6/30/2014	Proportion	5.4	0.0	12,624	0	934	0	0	0	0	0	
2802	Rural Road Assessment District 3	6/30/2014	Contribution	5.4	0.0	(11,641)	0	(861)	0	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(14,539)	(8,947)	(2,796)	(2,796)	(2,796)	(2,796)	(559)	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	412	175	79	79	17	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(1,459)	(616)	(281)	(281)	(54)	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(55)	(15)	(10)	(10)	(5)	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	562	138	106	106	32	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	970	55	183	55	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	564	34	106	34	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(214)	0	(14)	0	0	0	0	0	
2803	Southwestern Polk County Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(530)	0	(40)	0	0	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	318,135	258,110	60,025	60,025	60,025	60,025	60,025	18,010	
2804	Aurora Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(50,423)	(40,909)	(9,514)	(9,514)	(9,514)	(9,514)	(9,514)	(2,853)	
2804	Aurora Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(172,677)	(106,263)	(33,207)	(33,207)	(33,207)	(33,207)	(6,642)	0	
2804	Aurora Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	13,682	8,420	2,631	2,631	2,631	527	0	0	
2804	Aurora Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(14,743)	(6,238)	(2,835)	(2,835)	(568)	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(19,087)	(8,074)	(3,671)	(3,671)	(732)	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(20,261)	(4,969)	(3,823)	(3,823)	(1,146)	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(10,151)	(2,491)	(1,915)	(1,915)	(576)	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(115)	(5)	(22)	(5)	0	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(11,259)	(639)	(2,124)	(639)	0	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	13,570	0	1,005	0	0	0	0	0	
2804	Aurora Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(22,106)	0	(1,636)	0	0	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Proportion	5.3	4.3	31,830	25,824	6,006	6,006	6,006	6,006	6,006	1,800	
2806	Multnomah County Rural Fire Protection District 14	6/30/2019	Contribution	5.3	4.3	(893)	(725)	(168)	(168)	(168)	(168)	(168)	(53)	
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Proportion	5.2	3.2	(64,227)	(39,525)	(12,351)	(12,351)	(12,351)	(12,351)	(2,472)	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2018	Contribution	5.2	3.2	3,050	1,876	587	587	587	115	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Proportion	5.2	2.2	(9,135)	(3,864)	(1,757)	(1,757)	(350)	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2017	Contribution	5.2	2.2	(5,225)	(2,210)	(1,005)	(1,005)	(200)	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Proportion	5.3	1.3	8,149	1,997	1,538	1,538	459	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2016	Contribution	5.3	1.3	550	134	104	104	30	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Proportion	5.3	0.3	(7,310)	(415)	(1,379)	(415)	0	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2015	Contribution	5.3	0.3	1,690	95	319	95	0	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Proportion	5.4	0.0	435	0	30	0	0	0	0	0	
2806	Multnomah County Rural Fire Protection District 14	6/30/2014	Contribution	5.4	0.0	(290)	0	(20)	0	0	0	0	0	
2808	Lifeways	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
2808	Lifeways	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2809	Juntura Road District 4	6/30/2019	Proportion	5.3	4.3	(19,334)	(15,686)	(3,648)	(3,648)	(3,648)	(3,648)	(3,648)	(1,094)	0
2809	Juntura Road District 4	6/30/2019	Contribution	5.3	4.3	10,426	8,459	1,967	1,967	1,967	1,967	1,967	591	0
2809	Juntura Road District 4	6/30/2018	Proportion	5.2	3.2	15,154	9,326	2,914	2,914	2,914	2,914	584	0	0
2809	Juntura Road District 4	6/30/2018	Contribution	5.2	3.2	(4,901)	(3,017)	(942)	(942)	(942)	(942)	(191)	0	0
2809	Juntura Road District 4	6/30/2017	Proportion	5.2	2.2	(1,191)	(504)	(229)	(229)	(229)	(46)	0	0	0
2809	Juntura Road District 4	6/30/2017	Contribution	5.2	2.2	(2,021)	(854)	(389)	(389)	(389)	(76)	0	0	0
2809	Juntura Road District 4	6/30/2016	Proportion	5.3	1.3	(1,891)	(463)	(357)	(357)	(106)	0	0	0	0
2809	Juntura Road District 4	6/30/2016	Contribution	5.3	1.3	(1,683)	(411)	(318)	(318)	(93)	0	0	0	0
2809	Juntura Road District 4	6/30/2015	Proportion	5.3	0.3	(2,731)	(156)	(515)	(156)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2015	Contribution	5.3	0.3	(1,863)	(103)	(352)	(103)	0	0	0	0	0
2809	Juntura Road District 4	6/30/2014	Proportion	5.4	0.0	(12)	0	(2)	0	0	0	0	0	0
2809	Juntura Road District 4	6/30/2014	Contribution	5.4	0.0	(2,603)	0	(193)	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2019	Proportion	5.3	4.3	19,478	15,803	3,675	3,675	3,675	3,675	3,675	1,103	0
2810	Sutherlin Water Control District	6/30/2019	Contribution	5.3	4.3	(5,858)	(4,753)	(1,105)	(1,105)	(1,105)	(1,105)	(1,105)	(333)	0
2810	Sutherlin Water Control District	6/30/2018	Proportion	5.2	3.2	17,250	10,616	3,317	3,317	3,317	3,317	665	0	0
2810	Sutherlin Water Control District	6/30/2018	Contribution	5.2	3.2	(2,531)	(1,557)	(487)	(487)	(487)	(96)	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Proportion	5.2	2.2	296	125	57	57	57	11	0	0	0
2810	Sutherlin Water Control District	6/30/2017	Contribution	5.2	2.2	686	290	132	132	132	26	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Proportion	5.3	1.3	(418)	(102)	(79)	(79)	(23)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2016	Contribution	5.3	1.3	(884)	(216)	(167)	(167)	(49)	0	0	0	0
2810	Sutherlin Water Control District	6/30/2015	Proportion	5.3	0.3	(1,349)	(74)	(255)	(74)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2015	Contribution	5.3	0.3	(848)	(48)	(160)	(48)	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Proportion	5.4	0.0	904	0	69	0	0	0	0	0	0
2810	Sutherlin Water Control District	6/30/2014	Contribution	5.4	0.0	(2,300)	0	(170)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2019	Proportion	5.3	4.3	(487,130)	(395,219)	(91,911)	(91,911)	(91,911)	(91,911)	(91,911)	(27,575)	0
2811	Mid-Columbia Center For Living	6/30/2019	Contribution	5.3	4.3	(321,749)	(261,042)	(60,707)	(60,707)	(60,707)	(60,707)	(60,707)	(18,214)	0
2811	Mid-Columbia Center For Living	6/30/2018	Proportion	5.2	3.2	(618,851)	(380,831)	(119,010)	(119,010)	(119,010)	(119,010)	(23,801)	0	0
2811	Mid-Columbia Center For Living	6/30/2018	Contribution	5.2	3.2	(215,795)	(132,797)	(41,499)	(41,499)	(41,499)	(8,300)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Proportion	5.2	2.2	750,633	317,577	144,352	144,352	144,352	28,873	0	0	0
2811	Mid-Columbia Center For Living	6/30/2017	Contribution	5.2	2.2	(66,902)	(28,304)	(6,866)	(6,866)	(12,866)	(2,572)	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Proportion	5.3	1.3	459,806	112,782	86,756	86,756	26,026	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2016	Contribution	5.3	1.3	114,335	28,043	21,573	21,573	6,470	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Proportion	5.3	0.3	452,212	25,597	85,323	25,597	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2015	Contribution	5.3	0.3	92,353	5,228	17,425	5,228	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Proportion	5.4	0.0	(15,823)	0	(1,173)	0	0	0	0	0	0
2811	Mid-Columbia Center For Living	6/30/2014	Contribution	5.4	0.0	(57,704)	0	(4,274)	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2812	Workforce Development Board	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2019	Contribution	5.3	4.3	1,648	1,337	311	311	311	311	93	0	0
2814	The Job Council	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2016	Proportion	5.3	1.3	(2,093,254)	(513,438)	(394,954)	(394,954)	(118,484)	0	0	0	0
2814	The Job Council	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2814	The Job Council	6/30/2015	Proportion	5.3	0.3	(169,382)	(9,587)	(31,959)	(9,587)	0	0	0	0	0
2814	The Job Council	6/30/2015	Contribution	5.3	0.3	(180,085)	(10,195)	(33,978)	(10,195)	0	0	0	0	0
2814	The Job Council	6/30/2014	Proportion	5.4	0.0	41,167	0	3,047	0	0	0	0	0	0
2814	The Job Council	6/30/2014	Contribution	5.4	0.0	169,643	0	12,568	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2019	Proportion	5.3	4.3	(24,451)	(19,838)	(4,613)	(4,613)	(4,613)	(4,613)	(4,613)	(1,386)	0
2816	Odell Sanitary District	6/30/2019	Contribution	5.3	4.3	(7,318)	(5,937)	(1,381)	(1,381)	(1,381)	(1,381)	(1,381)	(413)	0
2816	Odell Sanitary District	6/30/2018	Proportion	5.2	3.2	30,141	18,549	5,796	5,796	5,796	1,161	0	0	0
2816	Odell Sanitary District	6/30/2018	Contribution	5.2	3.2	(13,445)	(8,273)	(2,586)	(2,586)	(2,586)	(515)	0	0	0
2816	Odell Sanitary District	6/30/2017	Proportion	5.2	2.2	(6,577)	(2,782)	(1,265)	(1,265)	(252)	0	0	0	0
2816	Odell Sanitary District	6/30/2017	Contribution	5.2	2.2	705	297	136	136	136	25	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2816	Odell Sanitary District	6/30/2016	Proportion	5.3	1.3	54,347	13,331	10,254	10,254	3,077	0	0	0	0
2816	Odell Sanitary District	6/30/2016	Contribution	5.3	1.3	3,991	979	753	753	226	0	0	0	0
2816	Odell Sanitary District	6/30/2015	Proportion	5.3	0.3	(84,735)	(4,795)	(15,988)	(4,795)	0	0	0	0	0
2816	Odell Sanitary District	6/30/2015	Contribution	5.3	0.3	5,952	337	1,123	337	0	0	0	0	0
2816	Odell Sanitary District	6/30/2014	Proportion	5.4	0.0	11,934	0	884	0	0	0	0	0	0
2816	Odell Sanitary District	6/30/2014	Contribution	5.4	0.0	(17,178)	0	(1,273)	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2019	Proportion	5.3	4.3	223	181	42	42	42	42	42	13	0
2817	Wickiup Water District	6/30/2019	Contribution	5.3	4.3	202	164	38	38	38	38	38	12	0
2817	Wickiup Water District	6/30/2018	Proportion	5.2	3.2	9,788	6,024	1,882	1,882	1,882	1,882	378	0	0
2817	Wickiup Water District	6/30/2018	Contribution	5.2	3.2	(7,388)	(4,546)	(1,421)	(1,421)	(1,421)	(1,421)	(283)	0	0
2817	Wickiup Water District	6/30/2017	Proportion	5.2	2.2	(4,575)	(1,935)	(880)	(880)	(880)	(175)	0	0	0
2817	Wickiup Water District	6/30/2017	Contribution	5.2	2.2	(3,650)	(702)	(702)	(702)	(702)	(140)	0	0	0
2817	Wickiup Water District	6/30/2016	Proportion	5.3	1.3	(12,212)	(2,996)	(2,304)	(692)	0	0	0	0	0
2817	Wickiup Water District	6/30/2016	Contribution	5.3	1.3	(852)	(208)	(161)	(47)	0	0	0	0	0
2817	Wickiup Water District	6/30/2015	Proportion	5.3	0.3	(2,205)	(125)	(416)	(125)	0	0	0	0	0
2817	Wickiup Water District	6/30/2015	Contribution	5.3	0.3	(1,728)	(98)	(326)	(98)	0	0	0	0	0
2817	Wickiup Water District	6/30/2014	Proportion	5.4	0.0	2,483	0	183	0	0	0	0	0	0
2817	Wickiup Water District	6/30/2014	Contribution	5.4	0.0	(4,743)	0	(353)	0	0	0	0	0	0
2818	Netarts Water District	6/30/2019	Proportion	5.3	4.3	(16,824)	(13,650)	(3,174)	(3,174)	(3,174)	(3,174)	(3,174)	(954)	0
2818	Netarts Water District	6/30/2019	Contribution	5.3	4.3	7,799	6,327	1,472	1,472	1,472	1,472	439	0	0
2818	Netarts Water District	6/30/2018	Proportion	5.2	3.2	(43,628)	(26,848)	(8,390)	(8,390)	(8,390)	(8,390)	(1,678)	0	0
2818	Netarts Water District	6/30/2018	Contribution	5.2	3.2	4,119	2,535	792	792	792	159	0	0	0
2818	Netarts Water District	6/30/2017	Proportion	5.2	2.2	5,846	2,474	1,124	1,124	226	0	0	0	0
2818	Netarts Water District	6/30/2017	Contribution	5.2	2.2	757	319	146	146	27	0	0	0	0
2818	Netarts Water District	6/30/2016	Proportion	5.3	1.3	20,146	4,942	3,801	3,801	1,141	0	0	0	0
2818	Netarts Water District	6/30/2016	Contribution	5.3	1.3	2,214	542	418	124	0	0	0	0	0
2818	Netarts Water District	6/30/2015	Proportion	5.3	0.3	(35,678)	(2,018)	(6,732)	(2,018)	0	0	0	0	0
2818	Netarts Water District	6/30/2015	Contribution	5.3	0.3	3,732	212	704	212	0	0	0	0	0
2818	Netarts Water District	6/30/2014	Proportion	5.4	0.0	6,858	0	508	0	0	0	0	0	0
2818	Netarts Water District	6/30/2014	Contribution	5.4	0.0	(6,845)	0	(505)	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2019	Proportion	5.3	4.3	(85,954)	(69,736)	(16,218)	(16,218)	(16,218)	(16,218)	(16,218)	(4,864)	0
2819	Harrisburg Fire and Rescue	6/30/2019	Contribution	5.3	4.3	3,156	2,561	595	595	595	181	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Proportion	5.2	3.2	35,281	21,711	6,785	6,785	6,785	1,356	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2018	Contribution	5.2	3.2	(6,183)	(3,805)	(1,189)	(1,189)	(1,189)	(238)	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Proportion	5.2	2.2	(8,144)	(3,446)	(1,566)	(1,566)	(314)	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2017	Contribution	5.2	2.2	1,386	585	267	267	51	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Proportion	5.3	1.3	58,687	14,395	11,073	11,073	3,322	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2016	Contribution	5.3	1.3	289	69	55	55	14	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Proportion	5.3	0.3	(84,624)	(4,789)	(15,967)	(4,789)	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2015	Contribution	5.3	0.3	6,643	378	1,253	378	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Proportion	5.4	0.0	941	0	71	0	0	0	0	0	0
2819	Harrisburg Fire and Rescue	6/30/2014	Contribution	5.4	0.0	(10,893)	0	(808)	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Proportion	5.3	4.3	345,587	280,382	65,205	65,205	65,205	65,205	65,205	19,562	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2019	Contribution	5.3	4.3	(65,193)	(52,892)	(12,301)	(12,301)	(12,301)	(12,301)	(12,301)	(3,688)	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Proportion	5.2	3.2	20,770	12,782	3,994	3,994	3,994	800	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2018	Contribution	5.2	3.2	28,419	17,489	5,465	5,465	5,465	1,094	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Proportion	5.2	2.2	(482,562)	(204,162)	(92,800)	(92,800)	(92,800)	(18,562)	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2017	Contribution	5.2	2.2	19,351	8,188	3,721	3,721	746	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Proportion	5.3	1.3	126,464	31,020	23,861	23,861	7,159	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2016	Contribution	5.3	1.3	(43,269)	(10,613)	(8,164)	(8,164)	(2,449)	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Proportion	5.3	0.3	(45,505)	(2,575)	(8,586)	(2,575)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2015	Contribution	5.3	0.3	(13,976)	(791)	(2,637)	(791)	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Proportion	5.4	0.0	12,082	0	897	0	0	0	0	0	0
2820	Central Oregon Coast Fire & Rescue District	6/30/2014	Contribution	5.4	0.0	(23,593)	0	(1,748)	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Proportion	5.3	4.3	20,487	16,622	3,865	3,865	3,865	3,865	3,865	1,162	0
2821	Tillamook County Soil And Water Conservation District	6/30/2019	Contribution	5.3	4.3	3,988	3,236	752	752	752	228	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Proportion	5.2	3.2	(19,563)	(12,039)	(3,762)	(3,762)	(3,762)	(753)	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2018	Contribution	5.2	3.2	5,419	3,335	1,042	1,042	1,042	209	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Proportion	5.2	2.2	5,216	2,207	1,003	1,003	201	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2017	Contribution	5.2	2.2	5,466	2,313	1,051	1,051	211	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Proportion	5.3	1.3	(2,367)	(579)	(447)	(447)	(132)	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2016	Contribution	5.3	1.3	13,199	3,239	2,490	2,490	749	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Proportion	5.3	0.3	45,590	2,580	8,602	2,580	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2015	Contribution	5.3	0.3	10,071	571	1,900	571	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Proportion	5.4	0.0	3,357	0	247	0	0	0	0	0	0
2821	Tillamook County Soil And Water Conservation District	6/30/2014	Contribution	5.4	0.0	14,482	0	1,072	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Proportion	5.2	3.2	(154,962)	(95,362)	(29,800)	(29,800)	(29,800)	(29,800)	(5,962)	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Proportion	5.2	2.2	(6,907)	(2,923)	(1,328)	(1,328)	(1,328)	(267)	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2017	Contribution	5.2	2.2	3,973	1,681	764	764	764	153	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Proportion	5.3	1.3	1,306	322	246	246	76	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2016	Contribution	5.3	1.3	2,488	612	469	469	143	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Proportion	5.3	0.3	(8,292)	(467)	(1,565)	(467)	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2015	Contribution	5.3	0.3	3,745	210	707	210	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Proportion	5.4	0.0	918	0	68	0	0	0	0	0	0
2822	Deschutes County Rural Fire Protection District 2	6/30/2014	Contribution	5.4	0.0	(788)	0	(58)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2019	Proportion	5.3	4.3	113,473	92,063	21,410	21,410	21,410	21,410	21,410	6,423	0
2823	Lyons Fire District	6/30/2019	Contribution	5.3	4.3	6,469	5,248	1,221	1,221	1,221	1,221	364	0	0
2823	Lyons Fire District	6/30/2018	Proportion	5.2	3.2	18,322	11,276	3,523	3,523	3,523	3,523	707	0	0
2823	Lyons Fire District	6/30/2018	Contribution	5.2	3.2	9,474	5,830	1,822	1,822	1,822	1,822	364	0	0
2823	Lyons Fire District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2017	Contribution	5.2	2.2	4,061	1,718	781	781	781	156	0	0	0
2823	Lyons Fire District	6/30/2016	Proportion	5.3	1.3	(44,644)	(10,952)	(8,423)	(8,423)	(2,529)	0	0	0	0
2823	Lyons Fire District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2015	Proportion	5.3	0.3	(4,279)	(244)	(807)	(244)	0	0	0	0	0
2823	Lyons Fire District	6/30/2015	Contribution	5.3	0.3	(3,221)	(181)	(608)	(181)	0	0	0	0	0
2823	Lyons Fire District	6/30/2014	Proportion	5.4	0.0	(57)	0	(2)	0	0	0	0	0	0
2823	Lyons Fire District	6/30/2014	Contribution	5.4	0.0	(1,537)	0	(112)	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2019	Proportion	5.3	4.3	(1,896)	(1,538)	(358)	(358)	(358)	(358)	(106)	0	0
2824	Glide Fire Department	6/30/2019	Contribution	5.3	4.3	(3,995)	(3,241)	(754)	(754)	(754)	(754)	(225)	0	0
2824	Glide Fire Department	6/30/2018	Proportion	5.2	3.2	54,062	33,268	10,397	10,397	10,397	10,397	2,077	0	0
2824	Glide Fire Department	6/30/2018	Contribution	5.2	3.2	(4,014)	(2,470)	(772)	(772)	(772)	(154)	0	0	0
2824	Glide Fire Department	6/30/2017	Proportion	5.2	2.2	(646)	(274)	(124)	(124)	(124)	(26)	0	0	0
2824	Glide Fire Department	6/30/2017	Contribution	5.2	2.2	4,340	1,835	835	835	835	165	0	0	0
2824	Glide Fire Department	6/30/2016	Proportion	5.3	1.3	(3,231)	(791)	(610)	(610)	(181)	0	0	0	0
2824	Glide Fire Department	6/30/2016	Contribution	5.3	1.3	(1,126)	(278)	(212)	(212)	(66)	0	0	0	0
2824	Glide Fire Department	6/30/2015	Proportion	5.3	0.3	9,058	513	1,709	513	0	0	0	0	0
2824	Glide Fire Department	6/30/2015	Contribution	5.3	0.3	(677)	(37)	(128)	(37)	0	0	0	0	0
2824	Glide Fire Department	6/30/2014	Proportion	5.4	0.0	472	0	37	0	0	0	0	0	0
2824	Glide Fire Department	6/30/2014	Contribution	5.4	0.0	(467)	0	(37)	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2019	Proportion	5.3	4.3	320,813	260,282	60,531	60,531	60,531	60,531	60,531	18,158	0
2825	Northern Oregon Corrections	6/30/2019	Contribution	5.3	4.3	(278,785)	(226,184)	(52,601)	(52,601)	(52,601)	(52,601)	(52,601)	(15,780)	0
2825	Northern Oregon Corrections	6/30/2018	Proportion	5.2	3.2	188,229	115,833	36,198	36,198	36,198	36,198	7,239	0	0
2825	Northern Oregon Corrections	6/30/2018	Contribution	5.2	3.2	(163,892)	(100,856)	(31,518)	(31,518)	(31,518)	(31,518)	(6,302)	0	0
2825	Northern Oregon Corrections	6/30/2017	Proportion	5.2	2.2	(300,038)	(126,938)	(57,700)	(57,700)	(57,700)	(11,538)	0	0	0
2825	Northern Oregon Corrections	6/30/2017	Contribution	5.2	2.2	(85,364)	(36,116)	(16,416)	(16,416)	(16,416)	(3,284)	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Proportion	5.3	1.3	(403,362)	(98,942)	(76,110)	(76,110)	(22,832)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2016	Contribution	5.3	1.3	(82,573)	(20,253)	(15,580)	(15,580)	(4,673)	0	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Proportion	5.3	0.3	84,871	4,806	16,013	4,806	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2015	Contribution	5.3	0.3	(88,564)	(5,014)	(16,710)	(5,014)	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Proportion	5.4	0.0	214,942	0	15,922	0	0	0	0	0	0
2825	Northern Oregon Corrections	6/30/2014	Contribution	5.4	0.0	(194,315)	0	(14,395)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Proportion	5.3	4.3	40,217	32,629	7,588	7,588	7,588	7,588	7,588	2,277	0
2826	Wasco County Soil-Water Conservation District	6/30/2019	Contribution	5.3	4.3	(11,216)	(9,100)	(2,116)	(2,116)	(2,116)	(2,116)	(636)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Proportion	5.2	3.2	(22,863)	(14,069)	(4,397)	(4,397)	(4,397)	(878)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2018	Contribution	5.2	3.2	(8,463)	(5,207)	(1,628)	(1,628)	(1,628)	(1,628)	(323)	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Proportion	5.2	2.2	11,862	5,019	2,281	2,281	2,281	457	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2017	Contribution	5.2	2.2	(5,865)	(2,481)	(1,128)	(1,128)	(1,128)	(225)	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Proportion	5.3	1.3	(8,547)	(2,095)	(1,613)	(1,613)	(482)	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2016	Contribution	5.3	1.3	213	53	40	40	13	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Proportion	5.3	0.3	(56,477)	(3,197)	(10,656)	(3,197)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2015	Contribution	5.3	0.3	(593)	(33)	(112)	(33)	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Proportion	5.4	0.0	(2,265)	0	(170)	0	0	0	0	0	0
2826	Wasco County Soil-Water Conservation District	6/30/2014	Contribution	5.4	0.0	(12,894)	0	(954)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2019	Proportion	5.3	4.3	(39,459)	(32,014)	(7,445)	(7,445)	(7,445)	(7,445)	(7,445)	(2,234)	0
2828	Deschutes Public Library District	6/30/2019	Contribution	5.3	4.3	113,448	92,043	21,405	21,405	21,405	21,405	21,405	6,423	0
2828	Deschutes Public Library District	6/30/2018	Proportion	5.2	3.2	244,746	150,612	47,067	47,067	47,067	9,411	0	0	0
2828	Deschutes Public Library District	6/30/2018	Contribution	5.2	3.2	100,668	61,950	19,359	19,359	19,359	3,873	0	0	0
2828	Deschutes Public Library District	6/30/2017	Proportion	5.2	2.2	(7,286)	(3,083)	(1,401)	(1,401)	(1,401)	(281)	0	0	0
2828	Deschutes Public Library District	6/30/2017	Contribution	5.2	2.2	194,337	82,221	37,372	37,372	37,372	7,477	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2828	Deschutes Public Library District	6/30/2016	Proportion	5.3	1.3	(71,680)	(17,580)	(13,525)	(13,525)	(4,055)	0	0	0	0
2828	Deschutes Public Library District	6/30/2016	Contribution	5.3	1.3	193,008	47,340	36,417	36,417	10,923	0	0	0	0
2828	Deschutes Public Library District	6/30/2015	Proportion	5.3	0.3	(356,412)	(20,172)	(67,248)	(20,172)	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2015	Contribution	5.3	0.3	171,783	9,723	32,412	32,412	9,723	0	0	0	0
2828	Deschutes Public Library District	6/30/2014	Proportion	5.4	0.0	(74,661)	0	(5,531)	0	0	0	0	0	0
2828	Deschutes Public Library District	6/30/2014	Contribution	5.4	0.0	(67,290)	0	(4,985)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	66,632	54,600	12,572	12,572	12,572	12,572	12,572	3,772	0
2829	Hubbard Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	122,766	99,603	23,163	23,163	23,163	23,163	23,163	6,951	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(67,552)	(41,570)	(12,991)	(12,991)	(12,991)	(12,991)	(2,597)	0	0
2829	Hubbard Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	58,655	24,815	11,280	11,280	11,280	2,255	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(7,969)	(3,373)	(1,532)	(1,532)	(1,532)	(309)	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	6,016	1,476	1,135	1,135	341	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(39,360)	(2,230)	(7,426)	(2,230)	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	2,223	128	419	128	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	(1,332)	0	(97)	0	0	0	0	0	0
2829	Hubbard Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(6,000)	0	(445)	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(60,722)	(49,265)	(11,457)	(11,457)	(11,457)	(11,457)	(11,457)	(3,437)	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	57,415	46,582	10,833	10,833	10,833	10,833	10,833	3,250	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	91,022	56,014	17,504	17,504	17,504	3,502	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	11,727	7,217	2,255	2,255	2,255	452	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(56,561)	(23,930)	(10,877)	(10,877)	(10,877)	(2,176)	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	5,771	2,441	1,110	1,110	221	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(9,383)	(2,303)	(1,770)	(1,770)	(533)	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	6,646	1,630	1,254	1,254	376	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(9,869)	(559)	(1,862)	(559)	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	2,479	139	468	139	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	562	0	42	0	0	0	0	0	0
2830	Netarts-Oceanside Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	570	0	40	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2831	Oregon Advanced Technology Consortium, Inc	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2019	Proportion	5.3	4.3	742	602	140	140	140	140	42	0	0
2832	Careoregon	6/30/2019	Contribution	5.3	4.3	(118)	(96)	(22)	(22)	(22)	(22)	(8)	0	0
2832	Careoregon	6/30/2018	Proportion	5.2	3.2	(1,581)	(973)	(304)	(304)	(304)	(304)	(61)	0	0
2832	Careoregon	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2017	Proportion	5.2	2.2	250	106	48	48	48	10	0	0	0
2832	Careoregon	6/30/2017	Contribution	5.2	2.2	(187)	(79)	(36)	(36)	(36)	(7)	0	0	0
2832	Careoregon	6/30/2016	Proportion	5.3	1.3	916	224	173	173	51	0	0	0	0
2832	Careoregon	6/30/2016	Contribution	5.3	1.3	(112)	(28)	(21)	(21)	(7)	0	0	0	0
2832	Careoregon	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2832	Careoregon	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	4,638	3,763	875	875	875	875	263	0	0
2833	Boardman Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	22,303	18,095	4,208	4,208	4,208	4,208	1,263	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	96,224	59,214	18,505	18,505	18,505	3,699	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	32,228	19,832	6,198	6,198	6,198	1,238	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(12,694)	(5,371)	(2,441)	(2,441)	(2,441)	(489)	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	41,533	17,572	7,987	7,987	7,987	1,598	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(20,064)	(4,920)	(3,786)	(3,786)	(1,134)	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	25,021	6,137	4,721	4,721	1,416	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(37,056)	(2,096)	(6,992)	(2,096)	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	22,725	1,285	4,288	1,285	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	3,779	0	279	0	0	0	0	0	0
2833	Boardman Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(10,633)	0	(788)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
2834	Crescent Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	230,728	187,194	43,534	43,534	43,534	43,534	43,534	43,534	13,058	0
2834	Crescent Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(26,152)	(21,218)	(4,934)	(4,934)	(4,934)	(4,934)	(4,934)	(4,934)	(1,482)	0
2834	Crescent Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	(97,597)	(60,059)	(18,769)	(18,769)	(18,769)	(18,769)	(18,769)	(3,752)	0	0
2834	Crescent Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	17,498	10,768	3,365	3,365	3,365	3,365	3,365	673	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	70,725	29,922	13,601	13,601	13,601	13,601	2,720	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	(2,863)	(1,210)	(551)	(551)	(551)	(551)	(108)	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	59,357	14,561	11,199	11,199	3,362	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	12,382	3,038	2,336	2,336	702	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(213,614)	(12,089)	(40,305)	(12,089)	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	9,771	551	1,844	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	6,062	0	447	0	0	0	0	0	0	0
2834	Crescent Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(37,427)	0	(2,772)	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2019	Proportion	5.3	4.3	(5,511)	(4,471)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(311)	0	0
2835	North Clackamas County Water Commission	6/30/2019	Contribution	5.3	4.3	(12,583)	(10,209)	(2,374)	(2,374)	(2,374)	(2,374)	(2,374)	(713)	0	0
2835	North Clackamas County Water Commission	6/30/2018	Proportion	5.2	3.2	19,164	11,794	3,685	3,685	3,685	3,685	739	0	0	0
2835	North Clackamas County Water Commission	6/30/2018	Contribution	5.2	3.2	(1,599)	(983)	(308)	(308)	(308)	(308)	(59)	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Proportion	5.2	2.2	3,446	1,457	663	663	663	131	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2017	Contribution	5.2	2.2	5,681	2,405	1,092	1,092	221	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Proportion	5.3	1.3	(39,118)	(9,594)	(7,381)	(7,381)	(2,213)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2016	Contribution	5.3	1.3	(3,547)	(871)	(669)	(669)	(202)	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Proportion	5.3	0.3	(37,732)	(2,137)	(7,119)	(2,137)	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2015	Contribution	5.3	0.3	(4,485)	(255)	(846)	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Proportion	5.4	0.0	(2,411)	0	(181)	0	0	0	0	0	0	0
2835	North Clackamas County Water Commission	6/30/2014	Contribution	5.4	0.0	(22,909)	0	(1,699)	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
2836	Regional Organized Crime Narcotics Task Force	6/30/2019	Contribution	5.3	4.3	1,392	1,129	263	263	263	263	263	77	0	0
2837	NORCOM	6/30/2019	Proportion	5.3	4.3	(62,454)	(50,670)	(11,784)	(11,784)	(11,784)	(11,784)	(11,784)	(3,534)	0	0
2837	NORCOM	6/30/2019	Contribution	5.3	4.3	(66,647)	(54,072)	(12,575)	(12,575)	(12,575)	(12,575)	(12,575)	(3,772)	0	0
2837	NORCOM	6/30/2018	Proportion	5.2	3.2	105,573	64,969	20,302	20,302	20,302	20,302	4,063	0	0	0
2837	NORCOM	6/30/2018	Contribution	5.2	3.2	(61,413)	(37,793)	(11,810)	(11,810)	(11,810)	(11,810)	(2,363)	0	0	0
2837	NORCOM	6/30/2017	Proportion	5.2	2.2	56,574	23,934	10,880	10,880	10,880	2,174	0	0	0	0
2837	NORCOM	6/30/2017	Contribution	5.2	2.2	(22,919)	(9,695)	(4,408)	(4,408)	(4,408)	(879)	0	0	0	0
2837	NORCOM	6/30/2016	Proportion	5.3	1.3	29,524	7,240	5,571	5,571	1,669	0	0	0	0	0
2837	NORCOM	6/30/2016	Contribution	5.3	1.3	(16,613)	(4,073)	(3,135)	(3,135)	(938)	0	0	0	0	0
2837	NORCOM	6/30/2015	Proportion	5.3	0.3	(12,872)	(727)	(2,429)	(727)	0	0	0	0	0	0
2837	NORCOM	6/30/2015	Contribution	5.3	0.3	(9,466)	(536)	(1,786)	(536)	0	0	0	0	0	0
2837	NORCOM	6/30/2014	Proportion	5.4	0.0	76,731	0	5,686	0	0	0	0	0	0	0
2837	NORCOM	6/30/2014	Contribution	5.4	0.0	(60,108)	0	(4,453)	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Proportion	5.3	4.3	(2,638)	(2,140)	(498)	(498)	(498)	(498)	(498)	(148)	0	0
2838	High Desert Parks & Recreation District	6/30/2019	Contribution	5.3	4.3	(1,456)	(1,181)	(275)	(275)	(275)	(275)	(275)	(81)	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Proportion	5.2	3.2	2,282	1,404	439	439	439	439	87	0	0	0
2838	High Desert Parks & Recreation District	6/30/2018	Contribution	5.2	3.2	(2,005)	(1,233)	(386)	(386)	(386)	(386)	(75)	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Proportion	5.2	2.2	1,747	739	336	336	67	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2017	Contribution	5.2	2.2	(523)	(220)	(101)	(101)	(101)	(18)	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Proportion	5.3	1.3	16,907	4,147	3,190	3,190	957	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2016	Contribution	5.3	1.3	(166)	(42)	(31)	(31)	(11)	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2015	Proportion	5.3	0.3	(17,793)	(1,008)	(3,357)	(1,008)	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2015	Contribution	5.3	0.3	1,916	106	362	106	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Proportion	5.4	0.0	303	0	23	0	0	0	0	0	0	0
2838	High Desert Parks & Recreation District	6/30/2014	Contribution	5.4	0.0	(814)	0	(59)	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2019	Proportion	5.3	4.3	(10,566)	(8,572)	(1,994)	(1,994)	(1,994)	(1,994)	(1,994)	(596)	0	0
2839	North Morrow Vector Control District	6/30/2019	Contribution	5.3	4.3	1,954	1,585	369	369	369	369	109	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Proportion	5.2	3.2	13,669	8,411	2,629	2,629	2,629	2,629	524	0	0	0
2839	North Morrow Vector Control District	6/30/2018	Contribution	5.2	3.2	432	266	83	83	83	17	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Proportion	5.2	2.2	(2,821)	(1,195)	(542)	(542)	(542)	(111)	0	0	0	0
2839	North Morrow Vector Control District	6/30/2017	Contribution	5.2	2.2	4,515	1,911	868	868	868	175	0	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Proportion	5.3	1.3	(5,283)	(1,295)	(997)	(997)	(298)	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2016	Contribution	5.3	1.3	3,922	962	740	740	222	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Proportion	5.3	0.3	(7,818)	(443)	(1,475)	(443)	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2015	Contribution	5.3	0.3	2,761	156	521	156	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Proportion	5.4	0.0	2,071	0	151	0	0	0	0	0	0	0
2839	North Morrow Vector Control District	6/30/2014	Contribution	5.4	0.0	517	0	37	0	0	0	0	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	23,973	19,450	4,523	4,523	4,523	4,523	4,523	1,358	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	11,844	9,609	2,235	2,235	2,235	2,235	2,235	669	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	48,567	29,887	9,340	9,340	9,340	9,340	1,867	0	0	0
2840	Cannon Beach Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	6,950	4,276	1,337	1,337	1,337	1,337	265	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period Expense	Outflow/(inflow) Recognized in Measurement Period +1 Expense	Outflow/(inflow) Recognized in Measurement Period +2 Expense	Outflow/(inflow) Recognized in Measurement Period +3 Expense	Outflow/(inflow) Recognized in Measurement Period +4 Expense	Outflow/(inflow) Recognized in Measurement Period +5 Expense	Outflow/(inflow) Recognized in Subsequent Expense
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(52,407)	(22,173)	(10,078)	(10,078)	(10,078)	(2,017)	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	17,570	7,433	3,379	3,379	3,379	675	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(34,878)	(8,554)	(6,581)	(6,581)	(1,973)	0	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	1,622	398	306	306	92	0	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	8,935	505	1,686	505	0	0	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(6,152)	(347)	(1,161)	(347)	0	0	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	5,499	0	409	0	0	0	0	0	
2840	Cannon Beach Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(1,306)	0	(96)	0	0	0	0	0	
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Proportion	5.3	4.3	(56,674)	(45,981)	(10,693)	(10,693)	(10,693)	(10,693)	(10,693)	(3,209)	0
2841	Jefferson County Soil & Water Conservation District	6/30/2019	Contribution	5.3	4.3	7,120	5,777	1,343	1,343	1,343	1,343	1,343	405	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Proportion	5.2	3.2	(14,291)	(8,795)	(2,748)	(2,748)	(2,748)	(2,748)	(551)	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2018	Contribution	5.2	3.2	1,156	712	222	222	222	46	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Proportion	5.2	2.2	20,744	8,777	3,989	3,989	3,989	799	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2017	Contribution	5.2	2.2	8,776	3,712	1,688	1,688	1,688	336	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Proportion	5.3	1.3	(6,167)	(1,511)	(1,164)	(1,164)	(347)	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2016	Contribution	5.3	1.3	8,336	2,044	1,573	1,573	471	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Proportion	5.3	0.3	16,749	949	3,160	949	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2015	Contribution	5.3	0.3	5,992	337	1,131	337	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Proportion	5.4	0.0	(10,336)	0	(766)	0	0	0	0	0	0
2841	Jefferson County Soil & Water Conservation District	6/30/2014	Contribution	5.4	0.0	914	0	69	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2019	Proportion	5.3	4.3	(5,114,138)	(4,149,206)	(964,932)	(964,932)	(964,932)	(964,932)	(964,932)	(289,478)	0
2842	Tualatin Valley Water District	6/30/2019	Contribution	5.3	4.3	10,437,837	8,468,434	1,969,403	1,969,403	1,969,403	1,969,403	1,969,403	590,822	0
2842	Tualatin Valley Water District	6/30/2018	Proportion	5.2	3.2	288,892	177,780	55,556	55,556	55,556	11,112	0	0	0
2842	Tualatin Valley Water District	6/30/2018	Contribution	5.2	3.2	(224,056)	(137,880)	(43,088)	(43,088)	(43,088)	(8,616)	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Proportion	5.2	2.2	115,909	49,039	22,290	22,290	22,290	4,459	0	0	0
2842	Tualatin Valley Water District	6/30/2017	Contribution	5.2	2.2	29,688	12,561	5,709	5,709	5,709	1,143	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Proportion	5.3	1.3	21,830	5,354	4,119	4,119	1,235	0	0	0	0
2842	Tualatin Valley Water District	6/30/2016	Contribution	5.3	1.3	81,962	20,102	15,465	15,465	4,637	0	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Proportion	5.3	0.3	(560,473)	(31,723)	(105,750)	(31,723)	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2015	Contribution	5.3	0.3	38,326	2,171	7,231	2,171	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2014	Proportion	5.4	0.0	242,268	0	17,948	0	0	0	0	0	0
2842	Tualatin Valley Water District	6/30/2014	Contribution	5.4	0.0	(412,628)	0	(30,563)	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(112,023)	(90,887)	(21,136)	(21,136)	(21,136)	(21,136)	(21,136)	(6,343)	0
2843	Yachats Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(19,513)	(15,831)	(3,682)	(3,682)	(3,682)	(3,682)	(1,103)	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	137,592	84,672	26,460	26,460	26,460	5,292	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	2,918	1,796	561	561	561	113	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(230,005)	(97,309)	(44,232)	(44,232)	(44,232)	(8,845)	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	14,091	5,961	2,710	2,710	2,710	541	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	302,823	74,279	57,136	57,136	17,143	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	(19,598)	(4,806)	(3,698)	(3,698)	(1,108)	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(10,135)	(575)	(1,912)	(575)	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	17,441	986	3,291	986	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	16,658	0	1,233	0	0	0	0	0	0
2843	Yachats Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(6,078)	0	(598)	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Proportion	5.3	4.3	(131,106)	(106,369)	(24,737)	(24,737)	(24,737)	(24,737)	(24,737)	(7,421)	0
2844	Crook County Rural Fire Protection District 1	6/30/2019	Contribution	5.3	4.3	(11,749)	(9,532)	(2,217)	(2,217)	(2,217)	(2,217)	(664)	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Proportion	5.2	3.2	537,650	330,862	103,394	103,394	103,394	103,394	20,680	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2018	Contribution	5.2	3.2	(60,837)	(37,439)	(11,699)	(11,699)	(11,699)	(2,342)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Proportion	5.2	2.2	(168,524)	(71,300)	(32,408)	(32,408)	(32,408)	(6,484)	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2017	Contribution	5.2	2.2	32,619	13,800	6,273	6,273	6,273	1,254	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Proportion	5.3	1.3	29,861	7,325	5,634	5,634	1,691	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2016	Contribution	5.3	1.3	19,880	4,876	3,751	3,751	1,125	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2015	Proportion	5.3	0.3	124,798	7,063	23,547	7,063	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2015	Contribution	5.3	0.3	19,641	1,111	3,706	1,111	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Proportion	5.4	0.0	83,635	0	6,195	0	0	0	0	0	0
2844	Crook County Rural Fire Protection District 1	6/30/2014	Contribution	5.4	0.0	(30,363)	0	(2,248)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2019	Proportion	5.3	4.3	(759,911)	(616,532)	(143,379)	(143,379)	(143,379)	(143,379)	(143,379)	(43,016)	0
2845	Sunrise Water Authority	6/30/2019	Contribution	5.3	4.3	1,646,133	1,335,542	310,591	310,591	310,591	310,591	310,591	93,178	0
2845	Sunrise Water Authority	6/30/2018	Proportion	5.2	3.2	156,618	96,380	30,119	30,119	30,119	6,023	0	0	0
2845	Sunrise Water Authority	6/30/2018	Contribution	5.2	3.2	134,818	82,964	25,927	25,927	25,927	5,183	0	0	0
2845	Sunrise Water Authority	6/30/2017	Proportion	5.2	2.2	10,481	4,433	2,016	2,016	401	0	0	0	0
2845	Sunrise Water Authority	6/30/2017	Contribution	5.2	2.2	121,535	51,419	23,372	23,372	23,372	4,675	0	0	0
2845	Sunrise Water Authority	6/30/2016	Proportion	5.3	1.3	(91,345)	(22,405)	(17,235)	(17,235)	(5,170)	0	0	0	0
2845	Sunrise Water Authority	6/30/2016	Contribution	5.3	1.3	95,045	23,313	17,933	17,933	5,380	0	0	0	0
2845	Sunrise Water Authority	6/30/2015	Proportion	5.3	0.3	(125,828)	(7,123)	(23,741)	(7,123)	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2015	Contribution	5.3	0.3	42,835	2,425	8,082	2,425	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2845	Sunrise Water Authority	6/30/2014	Proportion	5.4	0.0	(37,449)	0	(2,774)	0	0	0	0	0	0
2845	Sunrise Water Authority	6/30/2014	Contribution	5.4	0.0	(34,732)	0	(2,572)	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2019	Proportion	5.3	4.3	(110,048)	(89,284)	(20,764)	(20,764)	(20,764)	(20,764)	(20,764)	(6,228)	0
2846	Jefferson County Library District	6/30/2019	Contribution	5.3	4.3	(6,146)	(4,986)	(1,160)	(1,160)	(1,160)	(1,160)	(1,160)	(346)	0
2846	Jefferson County Library District	6/30/2018	Proportion	5.2	3.2	27,772	17,090	5,341	5,341	5,341	5,341	1,067	0	0
2846	Jefferson County Library District	6/30/2018	Contribution	5.2	3.2	(14,511)	(8,929)	(2,791)	(2,791)	(2,791)	(2,791)	(556)	0	0
2846	Jefferson County Library District	6/30/2017	Proportion	5.2	2.2	9,799	4,147	1,884	1,884	1,884	379	0	0	0
2846	Jefferson County Library District	6/30/2017	Contribution	5.2	2.2	2,064	873	397	397	397	79	0	0	0
2846	Jefferson County Library District	6/30/2016	Proportion	5.3	1.3	9,437	2,313	1,781	1,781	532	0	0	0	0
2846	Jefferson County Library District	6/30/2016	Contribution	5.3	1.3	5,666	1,390	1,069	1,069	321	0	0	0	0
2846	Jefferson County Library District	6/30/2015	Proportion	5.3	0.3	(44,739)	(2,534)	(8,441)	(2,534)	0	0	0	0	0
2846	Jefferson County Library District	6/30/2015	Contribution	5.3	0.3	5,034	284	950	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2014	Proportion	5.4	0.0	1,364	0	99	0	0	0	0	0	0
2846	Jefferson County Library District	6/30/2014	Contribution	5.4	0.0	(6,632)	0	(492)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Proportion	5.3	4.3	(168,193)	(136,458)	(31,735)	(31,735)	(31,735)	(31,735)	(31,735)	(9,518)	0
2847	Sweet Home Fire and Ambulance District	6/30/2019	Contribution	5.3	4.3	(56,151)	(45,556)	(10,595)	(10,595)	(10,595)	(10,595)	(10,595)	(3,176)	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Proportion	5.2	3.2	457,693	281,657	88,018	88,018	88,018	88,018	17,603	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2018	Contribution	5.2	3.2	(43,504)	(26,772)	(8,366)	(8,366)	(8,366)	(8,366)	(1,674)	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Proportion	5.2	2.2	(139,942)	(59,206)	(26,912)	(26,912)	(26,912)	(5,382)	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2017	Contribution	5.2	2.2	24,602	10,409	4,731	4,731	4,731	947	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Proportion	5.3	1.3	67,904	16,656	12,812	12,812	3,844	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2016	Contribution	5.3	1.3	11,591	2,843	2,187	2,187	656	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Proportion	5.3	0.3	(28,172)	(1,597)	(5,315)	(1,597)	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2015	Contribution	5.3	0.3	26,909	1,524	5,077	1,524	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Proportion	5.4	0.0	(50,750)	0	(3,760)	0	0	0	0	0	0
2847	Sweet Home Fire and Ambulance District	6/30/2014	Contribution	5.4	0.0	(5,671)	0	(421)	0	0	0	0	0	0
2848	Lane Transit District	6/30/2019	Proportion	5.3	4.3	10	8	2	2	2	2	2	0	0
2848	Lane Transit District	6/30/2019	Contribution	5.3	4.3	(432)	(350)	(82)	(82)	(82)	(82)	(82)	(22)	0
2848	Lane Transit District	6/30/2018	Proportion	5.2	3.2	(156)	(96)	(30)	(30)	(30)	(30)	(6)	0	0
2848	Lane Transit District	6/30/2018	Contribution	5.2	3.2	(322)	(198)	(62)	(62)	(62)	(12)	0	0	0
2848	Lane Transit District	6/30/2017	Proportion	5.2	2.2	2,050	868	394	394	394	80	0	0	0
2848	Lane Transit District	6/30/2017	Contribution	5.2	2.2	(279)	(117)	(54)	(54)	(54)	(9)	0	0	0
2848	Lane Transit District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2848	Lane Transit District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2019	Proportion	5.3	4.3	(58,279)	(47,283)	(10,996)	(10,996)	(10,996)	(10,996)	(10,996)	(3,299)	0
2849	Lebanon Aquatic District	6/30/2019	Contribution	5.3	4.3	(1,008)	(818)	(190)	(190)	(190)	(190)	(190)	(58)	0
2849	Lebanon Aquatic District	6/30/2018	Proportion	5.2	3.2	26,703	16,433	5,135	5,135	5,135	5,135	1,028	0	0
2849	Lebanon Aquatic District	6/30/2018	Contribution	5.2	3.2	(14,335)	(8,821)	(2,757)	(2,757)	(2,757)	(2,757)	(550)	0	0
2849	Lebanon Aquatic District	6/30/2017	Proportion	5.2	2.2	29,823	12,618	5,735	5,735	5,735	1,148	0	0	0
2849	Lebanon Aquatic District	6/30/2017	Contribution	5.2	2.2	(2,619)	(1,107)	(504)	(504)	(504)	(99)	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Proportion	5.3	1.3	841	205	159	159	46	0	0	0	0
2849	Lebanon Aquatic District	6/30/2016	Contribution	5.3	1.3	1,424	348	269	269	79	0	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Proportion	5.3	0.3	(19,714)	(1,114)	(3,720)	(1,114)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2015	Contribution	5.3	0.3	(2,290)	(130)	(432)	(130)	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2014	Proportion	5.4	0.0	(12,661)	0	(936)	0	0	0	0	0	0
2849	Lebanon Aquatic District	6/30/2014	Contribution	5.4	0.0	(11,469)	0	(849)	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Proportion	5.3	1.3	(48,267)	(11,839)	(9,107)	(9,107)	(2,732)	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Proportion	5.3	0.3	1,834	104	346	104	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2015	Contribution	5.3	0.3	(4,503)	(253)	(850)	(253)	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Proportion	5.4	0.0	4,404	0	324	0	0	0	0	0	0
2850	Lake County 4-H & Extension Service	6/30/2014	Contribution	5.4	0.0	(5,257)	0	(387)	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(66,777)	(54,178)	(12,599)	(12,599)	(12,599)	(12,599)	(12,599)	(3,782)	0
2851	East Umatilla County Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(322)	(261)	(61)	(61)	(61)	(61)	(61)	(17)	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	23,040	14,178	4,431	4,431	4,431	4,431	885	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(432)	(266)	(83)	(83)	(83)	(83)	(17)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(49,241)	(20,834)	(9,469)	(9,469)	(9,469)	(1,896)	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	8,437	3,571	1,622	1,622	1,622	327	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	6,132	1,504	1,157	1,157	347	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	2,592	636	489	489	147	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	(10,487)	(592)	(1,979)	(592)	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	3,501	196	661	196	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	6,435	0	475	0	0	0	0	0	0
2851	East Umatilla County Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(516)	0	(36)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2019	Proportion	5.3	4.3	37,154	30,144	7,010	7,010	7,010	7,010	7,010	2,104	0
2852	Ochoco Irrigation District	6/30/2019	Contribution	5.3	4.3	(43,133)	(34,995)	(8,138)	(8,138)	(8,138)	(8,138)	(8,138)	(2,443)	0
2852	Ochoco Irrigation District	6/30/2018	Proportion	5.2	3.2	(11,201)	(6,893)	(2,154)	(2,154)	(2,154)	(431)	0	0	0
2852	Ochoco Irrigation District	6/30/2018	Contribution	5.2	3.2	(25,173)	(15,491)	(4,841)	(4,841)	(4,841)	(968)	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Proportion	5.2	2.2	(3,299)	(1,397)	(634)	(634)	(634)	(129)	0	0	0
2852	Ochoco Irrigation District	6/30/2017	Contribution	5.2	2.2	(14,360)	(6,074)	(2,762)	(2,762)	(550)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Proportion	5.3	1.3	70,856	17,380	13,369	13,369	4,011	0	0	0	0
2852	Ochoco Irrigation District	6/30/2016	Contribution	5.3	1.3	(16,824)	(4,128)	(3,174)	(3,174)	(954)	0	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Proportion	5.3	0.3	13,077	742	2,467	742	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2015	Contribution	5.3	0.3	(6,843)	(388)	(1,291)	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2014	Proportion	5.4	0.0	19	0	0	0	0	0	0	0	0
2852	Ochoco Irrigation District	6/30/2014	Contribution	5.4	0.0	1,883	0	138	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(5,563)	(4,513)	(1,050)	(1,050)	(1,050)	(1,050)	(1,050)	(313)	0
2853	Mill City Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	1,324	1,074	250	250	250	250	74	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	7,567	4,657	1,455	1,455	1,455	292	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(593)	(365)	(114)	(114)	(114)	(23)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(5,340)	(2,259)	(1,027)	(1,027)	(1,027)	(205)	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	1,693	715	326	326	63	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(2,428)	(596)	(458)	(458)	(138)	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	314	78	59	59	19	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	384	24	72	24	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	67	2	13	2	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	2,118	0	158	0	0	0	0	0	0
2853	Mill City Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	(61)	0	(6)	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2854	Sunset Empire Transportation District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
2855	Harney Hospital	6/30/2019	Proportion	5.3	4.3	(143,465)	(116,396)	(27,069)	(27,069)	(27,069)	(27,069)	(27,069)	(8,120)	0
2855	Harney Hospital	6/30/2019	Contribution	5.3	4.3	(561,007)	(455,157)	(105,850)	(105,850)	(105,850)	(105,850)	(105,850)	(31,757)	0
2855	Harney Hospital	6/30/2018	Proportion	5.2	3.2	966,028	594,478	185,775	185,775	185,775	37,153	0	0	0
2855	Harney Hospital	6/30/2018	Contribution	5.2	3.2	(503,852)	(310,062)	(96,895)	(96,895)	(96,895)	(96,895)	(19,377)	0	0
2855	Harney Hospital	6/30/2017	Proportion	5.2	2.2	44,197	18,700	8,499	8,499	1,702	0	0	0	0
2855	Harney Hospital	6/30/2017	Contribution	5.2	2.2	(135,807)	(57,456)	(26,117)	(26,117)	(26,117)	(5,222)	0	0	0
2855	Harney Hospital	6/30/2016	Proportion	5.3	1.3	312,794	76,722	59,018	59,018	17,704	0	0	0	0
2855	Harney Hospital	6/30/2016	Contribution	5.3	1.3	(144,202)	(35,370)	(27,208)	(27,208)	(8,162)	0	0	0	0
2855	Harney Hospital	6/30/2015	Proportion	5.3	0.3	316,962	17,942	59,804	17,942	0	0	0	0	0
2855	Harney Hospital	6/30/2015	Contribution	5.3	0.3	(86,577)	(4,902)	(16,335)	(4,902)	0	0	0	0	0
2855	Harney Hospital	6/30/2014	Proportion	5.4	0.0	415,470	0	30,775	0	0	0	0	0	0
2855	Harney Hospital	6/30/2014	Contribution	5.4	0.0	(469,941)	0	(34,811)	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Proportion	5.3	4.3	4,129	3,350	779	779	779	779	234	0	0
2856	Mid-Columbia Council Of Governments	6/30/2019	Contribution	5.3	4.3	(4,366)	(3,542)	(824)	(824)	(824)	(824)	(246)	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Proportion	5.2	3.2	2,887	1,777	555	555	555	112	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2018	Contribution	5.2	3.2	(2,776)	(1,708)	(534)	(534)	(534)	(106)	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Proportion	5.2	2.2	(1,228)	(520)	(236)	(236)	(48)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2017	Contribution	5.2	2.2	(1,903)	(805)	(366)	(366)	(73)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Proportion	5.3	1.3	(1,794)	(442)	(338)	(338)	(104)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2016	Contribution	5.3	1.3	(1,522)	(374)	(287)	(287)	(87)	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Proportion	5.3	0.3	(4,966)	(281)	(937)	(281)	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2015	Contribution	5.3	0.3	(1,665)	(95)	(314)	(95)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2856	Mid-Columbia Council Of Governments	6/30/2014	Proportion	5.4	0.0	76	0	6	0	0	0	0	0	0
2856	Mid-Columbia Council Of Governments	6/30/2014	Contribution	5.4	0.0	(2,754)	0	(204)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2019	Proportion	5.3	4.3	(47,825)	(38,801)	(9,024)	(9,024)	(9,024)	(9,024)	(9,024)	(2,705)	0
2857	Sunriver Service District	6/30/2019	Contribution	5.3	4.3	(112,665)	(91,407)	(21,258)	(21,258)	(21,258)	(21,258)	(21,258)	(6,375)	0
2857	Sunriver Service District	6/30/2018	Proportion	5.2	3.2	138,815	85,425	26,695	26,695	26,695	26,695	5,340	0	0
2857	Sunriver Service District	6/30/2018	Contribution	5.2	3.2	(76,713)	(47,209)	(14,752)	(14,752)	(14,752)	(14,752)	(2,953)	0	0
2857	Sunriver Service District	6/30/2017	Proportion	5.2	2.2	5,937	2,511	1,142	1,142	1,142	227	0	0	0
2857	Sunriver Service District	6/30/2017	Contribution	5.2	2.2	(8,021)	(3,395)	(1,542)	(1,542)	(1,542)	(311)	0	0	0
2857	Sunriver Service District	6/30/2016	Proportion	5.3	1.3	(258,829)	(63,485)	(48,836)	(48,836)	(14,649)	0	0	0	0
2857	Sunriver Service District	6/30/2016	Contribution	5.3	1.3	(4,414)	(1,082)	(833)	(833)	(249)	0	0	0	0
2857	Sunriver Service District	6/30/2015	Proportion	5.3	0.3	(127,817)	(7,237)	(24,116)	(7,237)	0	0	0	0	0
2857	Sunriver Service District	6/30/2015	Contribution	5.3	0.3	(3,418)	(193)	(645)	(193)	0	0	0	0	0
2857	Sunriver Service District	6/30/2014	Proportion	5.4	0.0	(17,954)	0	(1,329)	0	0	0	0	0	0
2857	Sunriver Service District	6/30/2014	Contribution	5.4	0.0	(39,211)	0	(2,906)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Proportion	5.3	4.3	(427)	(346)	(81)	(81)	(81)	(81)	(81)	(22)	0
2858	Nesika Beach-Ophir Water District	6/30/2019	Contribution	5.3	4.3	(4,751)	(3,855)	(896)	(896)	(896)	(896)	(896)	(271)	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Proportion	5.2	3.2	42,971	26,443	8,264	8,264	8,264	8,264	1,651	0	0
2858	Nesika Beach-Ophir Water District	6/30/2018	Contribution	5.2	3.2	(2,411)	(1,483)	(464)	(464)	(464)	(91)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Proportion	5.2	2.2	(53,947)	(22,825)	(10,374)	(10,374)	(10,374)	(2,077)	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2017	Contribution	5.2	2.2	3,280	1,387	631	631	631	125	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Proportion	5.3	1.3	(3,294)	(806)	(622)	(622)	(184)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2016	Contribution	5.3	1.3	(1,733)	(425)	(327)	(327)	(98)	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Proportion	5.3	0.3	7,891	446	1,489	446	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2015	Contribution	5.3	0.3	(167)	(7)	(32)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Proportion	5.4	0.0	(4,902)	0	(362)	0	0	0	0	0	0
2858	Nesika Beach-Ophir Water District	6/30/2014	Contribution	5.4	0.0	(2,337)	0	(172)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2019	Proportion	5.3	4.3	(112,912)	(91,608)	(21,304)	(21,304)	(21,304)	(21,304)	(21,304)	(6,392)	0
2859	South Lane County Fire and Rescue	6/30/2019	Contribution	5.3	4.3	39,554	32,091	7,463	7,463	7,463	7,463	2,239	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Proportion	5.2	3.2	503,815	310,039	96,888	96,888	96,888	96,888	19,375	0	0
2859	South Lane County Fire and Rescue	6/30/2018	Contribution	5.2	3.2	157,490	96,916	30,287	30,287	30,287	30,287	6,055	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Proportion	5.2	2.2	(296,318)	(125,366)	(56,984)	(56,984)	(56,984)	(11,398)	0	0	0
2859	South Lane County Fire and Rescue	6/30/2017	Contribution	5.2	2.2	300,887	127,298	57,863	57,863	57,863	11,572	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Proportion	5.3	1.3	(289,209)	(70,937)	(54,568)	(54,568)	(16,369)	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2016	Contribution	5.3	1.3	106,463	26,115	20,087	20,087	6,028	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Proportion	5.3	0.3	(215,435)	(12,195)	(40,648)	(12,195)	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2015	Contribution	5.3	0.3	58,783	3,328	11,091	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Proportion	5.4	0.0	(11,363)	0	(843)	0	0	0	0	0	0
2859	South Lane County Fire and Rescue	6/30/2014	Contribution	5.4	0.0	(155,975)	0	(11,555)	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2019	Proportion	5.3	4.3	(197,201)	(159,993)	(37,208)	(37,208)	(37,208)	(37,208)	(37,208)	(11,161)	0
2860	Coos County Airport District	6/30/2019	Contribution	5.3	4.3	(22,166)	(17,984)	(4,182)	(4,182)	(4,182)	(4,182)	(4,182)	(1,256)	0
2860	Coos County Airport District	6/30/2018	Proportion	5.2	3.2	112,671	69,335	21,668	21,668	21,668	21,668	4,331	0	0
2860	Coos County Airport District	6/30/2018	Contribution	5.2	3.2	(49,918)	(30,718)	(9,600)	(9,600)	(9,600)	(9,600)	(1,918)	0	0
2860	Coos County Airport District	6/30/2017	Proportion	5.2	2.2	(77,587)	(32,824)	(14,921)	(14,921)	(14,921)	(2,982)	0	0	0
2860	Coos County Airport District	6/30/2017	Contribution	5.2	2.2	(6,624)	(3,650)	(1,658)	(1,658)	(1,658)	(334)	0	0	0
2860	Coos County Airport District	6/30/2016	Proportion	5.3	1.3	9,352	2,292	1,765	1,765	527	0	0	0	0
2860	Coos County Airport District	6/30/2016	Contribution	5.3	1.3	(17,909)	(4,393)	(3,379)	(3,379)	(1,014)	0	0	0	0
2860	Coos County Airport District	6/30/2015	Proportion	5.3	0.3	8,785	495	1,658	495	0	0	0	0	0
2860	Coos County Airport District	6/30/2015	Contribution	5.3	0.3	(17,712)	(1,002)	(3,342)	(1,002)	0	0	0	0	0
2860	Coos County Airport District	6/30/2014	Proportion	5.4	0.0	16,359	0	1,214	0	0	0	0	0	0
2860	Coos County Airport District	6/30/2014	Contribution	5.4	0.0	(30,094)	0	(2,229)	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2019	Proportion	5.3	4.3	(6,779)	(5,500)	(1,279)	(1,279)	(1,279)	(1,279)	(1,279)	(384)	0
2861	Mt Angel Fire District	6/30/2019	Contribution	5.3	4.3	4,294	3,484	810	810	810	810	244	0	0
2861	Mt Angel Fire District	6/30/2018	Proportion	5.2	3.2	2,620	1,612	504	504	504	504	100	0	0
2861	Mt Angel Fire District	6/30/2018	Contribution	5.2	3.2	1,803	1,109	347	347	347	68	0	0	0
2861	Mt Angel Fire District	6/30/2017	Proportion	5.2	2.2	3,999	1,692	769	769	769	154	0	0	0
2861	Mt Angel Fire District	6/30/2017	Contribution	5.2	2.2	2,477	1,049	476	476	476	97	0	0	0
2861	Mt Angel Fire District	6/30/2016	Proportion	5.3	1.3	(2,565)	(629)	(484)	(484)	(145)	0	0	0	0
2861	Mt Angel Fire District	6/30/2016	Contribution	5.3	1.3	2,930	718	553	553	165	0	0	0	0
2861	Mt Angel Fire District	6/30/2015	Proportion	5.3	0.3	12,266	696	2,314	696	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2015	Contribution	5.3	0.3	2,055	115	388	115	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2014	Proportion	5.4	0.0	1,230	0	90	0	0	0	0	0	0
2861	Mt Angel Fire District	6/30/2014	Contribution	5.4	0.0	526	0	41	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Proportion	5.3	4.3	(67,143)	(54,475)	(12,668)	(12,668)	(12,668)	(12,668)	(12,668)	(3,803)	0
2864	Tri-City Water and Sanitary Authority	6/30/2019	Contribution	5.3	4.3	(20,638)	(16,744)	(3,894)	(3,894)	(3,894)	(3,894)	(1,168)	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Proportion	5.2	3.2	34,265	21,087	6,589	6,589	6,589	1,320	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2018	Contribution	5.2	3.2	(22,903)	(14,095)	(4,404)	(4,404)	(4,404)	(4,404)	(883)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2864	Tri-City Water and Sanitary Authority	6/30/2017	Proportion	5.2	2.2	(3,096)	(1,311)	(595)	(595)	(595)	(121)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2017	Contribution	5.2	2.2	(7,851)	(3,321)	(1,510)	(1,510)	(1,510)	(301)	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Proportion	5.3	1.3	(2,749)	(673)	(519)	(519)	(154)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2016	Contribution	5.3	1.3	(5,122)	(1,258)	(966)	(966)	(292)	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Proportion	5.3	0.3	(7,667)	(432)	(1,447)	(432)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2015	Contribution	5.3	0.3	(4,800)	(270)	(906)	(270)	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Proportion	5.4	0.0	18,342	0	1,357	0	0	0	0	0	0
2864	Tri-City Water and Sanitary Authority	6/30/2014	Contribution	5.4	0.0	(14,520)	0	(1,075)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Proportion	5.3	4.3	(4,378)	(3,552)	(826)	(826)	(826)	(826)	(826)	(248)	0
2865	Tri-County Cooperative Weed Management Area	6/30/2019	Contribution	5.3	4.3	2,850	2,312	538	538	538	538	538	160	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Proportion	5.2	3.2	(5,431)	(3,343)	(1,044)	(1,044)	(1,044)	(1,044)	(211)	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2018	Contribution	5.2	3.2	767	471	148	148	148	148	27	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Proportion	5.2	2.2	21,984	9,300	4,228	4,228	4,228	844	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2017	Contribution	5.2	2.2	3,054	1,293	587	587	587	119	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Proportion	5.3	1.3	(6,317)	(1,549)	(1,192)	(1,192)	(357)	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2016	Contribution	5.3	1.3	1,832	448	346	346	102	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Proportion	5.3	0.3	(11,394)	(644)	(2,150)	(644)	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2015	Contribution	5.3	0.3	524	29	99	29	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Proportion	5.4	0.0	(1,724)	0	(129)	0	0	0	0	0	0
2865	Tri-County Cooperative Weed Management Area	6/30/2014	Contribution	5.4	0.0	(3,901)	0	(291)	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2019	Proportion	5.3	4.3	(361)	(293)	(68)	(68)	(68)	(68)	(68)	(21)	0
2866	Jefferson Behavioral Health	6/30/2019	Contribution	5.3	4.3	(982)	(797)	(185)	(185)	(185)	(185)	(185)	(57)	0
2866	Jefferson Behavioral Health	6/30/2018	Proportion	5.2	3.2	242	148	47	47	47	47	7	0	0
2866	Jefferson Behavioral Health	6/30/2018	Contribution	5.2	3.2	(777)	(479)	(149)	(149)	(149)	(32)	0	0	0
2866	Jefferson Behavioral Health	6/30/2017	Proportion	5.2	2.2	(206)	(86)	(40)	(40)	(40)	(6)	0	0	0
2866	Jefferson Behavioral Health	6/30/2017	Contribution	5.2	2.2	(600)	(255)	(115)	(115)	(25)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2016	Proportion	5.3	1.3	(250)	(62)	(47)	(47)	(15)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2016	Contribution	5.3	1.3	(462)	(114)	(87)	(87)	(27)	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2015	Proportion	5.3	0.3	(446)	(26)	(84)	(26)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2015	Contribution	5.3	0.3	(471)	(26)	(89)	(26)	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2014	Proportion	5.4	0.0	1,156	0	86	0	0	0	0	0	0
2866	Jefferson Behavioral Health	6/30/2014	Contribution	5.4	0.0	(616)	0	(46)	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Proportion	5.3	4.3	(83,894)	(68,065)	(15,829)	(15,829)	(15,829)	(15,829)	(15,829)	(4,749)	0
2867	West Multnomah Soil And Water Conservation District	6/30/2019	Contribution	5.3	4.3	29,206	23,695	5,511	5,511	5,511	5,511	5,511	1,651	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Proportion	5.2	3.2	52,129	32,079	10,025	10,025	10,025	10,025	2,004	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2018	Contribution	5.2	3.2	(14,387)	(8,853)	(2,767)	(2,767)	(2,767)	(552)	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Proportion	5.2	2.2	203,928	86,277	39,217	39,217	39,217	7,843	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2017	Contribution	5.2	2.2	8,333	3,527	1,602	1,602	1,602	323	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Proportion	5.3	1.3	(50,354)	(12,350)	(9,501)	(9,501)	(2,849)	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2016	Contribution	5.3	1.3	33,455	8,207	6,312	6,312	1,895	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Proportion	5.3	0.3	(76,922)	(4,352)	(14,514)	(4,352)	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2015	Contribution	5.3	0.3	19,449	1,099	3,670	1,099	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Proportion	5.4	0.0	36,655	0	2,715	0	0	0	0	0	0
2867	West Multnomah Soil And Water Conservation District	6/30/2014	Contribution	5.4	0.0	(18,783)	0	(1,393)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Proportion	5.3	4.3	(87,765)	(71,206)	(16,559)	(16,559)	(16,559)	(16,559)	(16,559)	(4,970)	0
2869	Nehalem Bay Fire & Rescue	6/30/2019	Contribution	5.3	4.3	14,665	11,898	2,767	2,767	2,767	2,767	2,767	830	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Proportion	5.2	3.2	58,564	36,040	11,262	11,262	11,262	11,262	2,254	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2018	Contribution	5.2	3.2	(5,668)	(3,488)	(1,090)	(1,090)	(1,090)	(1,090)	(218)	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Proportion	5.2	2.2	(22,811)	(9,650)	(4,387)	(4,387)	(4,387)	(876)	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2017	Contribution	5.2	2.2	11,124	4,707	2,139	2,139	2,139	429	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Proportion	5.3	1.3	108,620	26,644	20,494	20,494	6,150	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2016	Contribution	5.3	1.3	3,634	890	686	686	204	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Proportion	5.3	0.3	17,006	961	3,209	961	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2015	Contribution	5.3	0.3	14,854	839	2,803	839	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Proportion	5.4	0.0	(20,579)	0	(1,524)	0	0	0	0	0	0
2869	Nehalem Bay Fire & Rescue	6/30/2014	Contribution	5.4	0.0	5,197	0	387	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2019	Proportion	5.3	4.3	(1,989)	(1,614)	(375)	(375)	(375)	(375)	(375)	(114)	0
2870	Clackamas River Water Providers	6/30/2019	Contribution	5.3	4.3	4,627	3,754	873	873	873	873	873	262	0
2870	Clackamas River Water Providers	6/30/2018	Proportion	5.2	3.2	11,085	6,821	2,132	2,132	2,132	425	0	0	0
2870	Clackamas River Water Providers	6/30/2018	Contribution	5.2	3.2	6,754	4,156	1,299	1,299	1,299	259	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Proportion	5.2	2.2	4,190	1,772	806	806	160	0	0	0	0
2870	Clackamas River Water Providers	6/30/2017	Contribution	5.2	2.2	9,805	4,147	1,886	1,886	375	0	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Proportion	5.3	1.3	(5,518)	(1,354)	(1,041)	(1,041)	(313)	0	0	0	0
2870	Clackamas River Water Providers	6/30/2016	Contribution	5.3	1.3	6,344	1,556	1,197	1,197	359	0	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Proportion	5.3	0.3	(10,022)	(567)	(1,891)	(567)	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2015	Contribution	5.3	0.3	6,497	367	1,226	367	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2870	Clackamas River Water Providers	6/30/2014	Proportion	5.4	0.0	(566)	0	(41)	0	0	0	0	0	0
2870	Clackamas River Water Providers	6/30/2014	Contribution	5.4	0.0	(2,656)	0	(196)	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Proportion	5.3	4.3	(629)	(510)	(119)	(119)	(119)	(119)	(119)	(34)	0
2872	Emergency Communications of Southern Oregon	6/30/2019	Contribution	5.3	4.3	(725)	(588)	(137)	(137)	(137)	(137)	(137)	(40)	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Proportion	5.2	3.2	549	337	106	106	106	106	19	0	0
2872	Emergency Communications of Southern Oregon	6/30/2018	Contribution	5.2	3.2	(617)	(379)	(119)	(119)	(119)	(119)	(22)	0	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Proportion	5.2	2.2	(249)	(105)	(48)	(48)	(48)	(9)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2017	Contribution	5.2	2.2	(434)	(185)	(83)	(83)	(83)	(19)	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Proportion	5.3	1.3	(366)	(90)	(69)	(69)	(21)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2016	Contribution	5.3	1.3	(344)	(84)	(65)	(65)	(19)	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Proportion	5.3	0.3	(518)	(28)	(98)	(28)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2015	Contribution	5.3	0.3	(372)	(22)	(70)	(22)	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Proportion	5.4	0.0	(5)	0	0	0	0	0	0	0	0
2872	Emergency Communications of Southern Oregon	6/30/2014	Contribution	5.4	0.0	(515)	0	(40)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2019	Proportion	5.3	4.3	23,680	19,212	4,468	4,468	4,468	4,468	4,468	1,340	0
2873	Mosier Fire District	6/30/2019	Contribution	5.3	4.3	(6,078)	(4,120)	(958)	(958)	(958)	(958)	(958)	(288)	0
2873	Mosier Fire District	6/30/2018	Proportion	5.2	3.2	2,964	1,824	570	570	570	114	0	0	0
2873	Mosier Fire District	6/30/2018	Contribution	5.2	3.2	(2,929)	(1,803)	(563)	(563)	(563)	(114)	0	0	0
2873	Mosier Fire District	6/30/2017	Proportion	5.2	2.2	16,041	6,786	3,085	3,085	3,085	616	0	0	0
2873	Mosier Fire District	6/30/2017	Contribution	5.2	2.2	(3,048)	(1,290)	(586)	(586)	(118)	0	0	0	0
2873	Mosier Fire District	6/30/2016	Proportion	5.3	1.3	(4,189)	(1,029)	(790)	(790)	(239)	0	0	0	0
2873	Mosier Fire District	6/30/2016	Contribution	5.3	1.3	1,146	282	216	216	66	0	0	0	0
2873	Mosier Fire District	6/30/2015	Proportion	5.3	0.3	(5,037)	(287)	(950)	(287)	0	0	0	0	0
2873	Mosier Fire District	6/30/2015	Contribution	5.3	0.3	627	37	118	37	0	0	0	0	0
2873	Mosier Fire District	6/30/2014	Proportion	5.4	0.0	(1,049)	0	(79)	0	0	0	0	0	0
2873	Mosier Fire District	6/30/2014	Contribution	5.4	0.0	(2,363)	0	(173)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Proportion	5.3	4.3	(7,859)	(6,376)	(1,483)	(1,483)	(1,483)	(1,483)	(1,483)	(444)	0
2874	Umatilla-Morrow Radio and Data District	6/30/2019	Contribution	5.3	4.3	8,367	6,788	1,579	1,579	1,579	472	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Proportion	5.2	3.2	11,172	6,876	2,148	2,148	2,148	432	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2018	Contribution	5.2	3.2	(15,170)	(9,336)	(2,917)	(2,917)	(2,917)	(585)	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Proportion	5.2	2.2	(1,141)	(484)	(219)	(219)	(46)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2017	Contribution	5.2	2.2	11,469	4,851	2,206	2,206	439	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Proportion	5.3	1.3	(7,012)	(1,720)	(1,323)	(1,323)	(397)	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2016	Contribution	5.3	1.3	7,964	1,952	1,503	1,503	449	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Proportion	5.3	0.3	17,185	975	3,242	975	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2015	Contribution	5.3	0.3	9,354	529	1,765	529	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Proportion	5.4	0.0	(1,397)	0	(102)	0	0	0	0	0	0
2874	Umatilla-Morrow Radio and Data District	6/30/2014	Contribution	5.4	0.0	4,545	0	335	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Proportion	5.3	4.3	57,869	46,950	10,919	10,919	10,919	10,919	10,919	3,274	0
2876	Oregon Municipal Electric Utilities Association	6/30/2019	Contribution	5.3	4.3	(1,974)	(1,602)	(372)	(372)	(372)	(372)	(372)	(114)	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Proportion	5.2	3.2	(41,921)	(25,797)	(8,062)	(8,062)	(8,062)	(8,062)	(1,611)	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2018	Contribution	5.2	3.2	11,495	7,073	2,211	2,211	2,211	440	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Proportion	5.2	2.2	3,322	1,405	639	639	127	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2017	Contribution	5.2	2.2	(943)	(400)	(181)	(181)	(38)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Proportion	5.3	1.3	(5,378)	(1,318)	(1,015)	(1,015)	(303)	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2016	Contribution	5.3	1.3	3,786	930	714	714	216	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Proportion	5.3	0.3	(9,846)	(556)	(1,858)	(556)	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2015	Contribution	5.3	0.3	6,831	386	1,289	386	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Proportion	5.4	0.0	(479)	0	(34)	0	0	0	0	0	0
2876	Oregon Municipal Electric Utilities Association	6/30/2014	Contribution	5.4	0.0	8,588	0	638	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Proportion	5.3	4.3	(426,726)	(346,212)	(80,514)	(80,514)	(80,514)	(80,514)	(80,514)	(24,156)	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2019	Contribution	5.3	4.3	38,878	31,543	7,335	7,335	7,335	7,335	2,203	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Proportion	5.2	3.2	196,255	120,773	37,741	37,741	37,741	7,550	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2018	Contribution	5.2	3.2	65,182	40,112	12,535	12,535	12,535	2,507	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Proportion	5.2	2.2	(336,171)	(142,227)	(64,648)	(64,648)	(64,648)	(12,931)	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2017	Contribution	5.2	2.2	113,886	48,183	21,901	21,901	4,381	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Proportion	5.3	1.3	(35,234)	(8,642)	(6,648)	(6,648)	(1,994)	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2016	Contribution	5.3	1.3	81,503	19,991	15,378	15,378	4,613	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Proportion	5.3	0.3	(231,184)	(13,084)	(43,620)	(13,084)	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2015	Contribution	5.3	0.3	93,117	5,272	17,569	5,272	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Proportion	5.4	0.0	392,129	0	29,049	0	0	0	0	0	0
2877	Mid-Columbia Fire And Rescue V1-801	6/30/2014	Contribution	5.4	0.0	(52,532)	0	(3,892)	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2019	Proportion	5.3	4.3	(13,202)	(10,711)	(2,491)	(2,491)	(2,491)	(2,491)	(2,491)	(747)	0
2878	Yamhill Fire Protection District	6/30/2019	Contribution	5.3	4.3	6,459	5,240	1,219	1,219	1,219	1,219	364	0	0
2878	Yamhill Fire Protection District	6/30/2018	Proportion	5.2	3.2	7,288	4,484	1,402	1,402	1,402	278	0	0	0
2878	Yamhill Fire Protection District	6/30/2018	Contribution	5.2	3.2	1,415	871	272	272	272	55	0	0	0

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June 30, 2020 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2878	Yamhill Fire Protection District	6/30/2017	Proportion	5.2	2.2	(22,561)	(9,544)	(4,339)	(4,339)	(4,339)	(866)	0	0	0
2878	Yamhill Fire Protection District	6/30/2017	Contribution	5.2	2.2	3,529	1,492	679	679	679	134	0	0	0
2878	Yamhill Fire Protection District	6/30/2016	Proportion	5.3	1.3	(27,061)	(6,637)	(5,106)	(5,106)	(1,531)	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2016	Contribution	5.3	1.3	1,690	414	319	319	95	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Proportion	5.3	0.3	13,170	745	2,485	745	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2015	Contribution	5.3	0.3	(1,028)	(58)	(194)	(58)	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2014	Proportion	5.4	0.0	9,027	0	667	0	0	0	0	0	0
2878	Yamhill Fire Protection District	6/30/2014	Contribution	5.4	0.0	266	0	21	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(118,620)	(96,239)	(22,381)	(22,381)	(22,381)	(22,381)	(22,381)	(6,715)	0
2879	LaGrande Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	911	739	172	172	172	172	172	51	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	31,293	19,257	6,018	6,018	6,018	6,018	1,203	0	0
2879	LaGrande Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(13,492)	(8,302)	(2,595)	(2,595)	(2,595)	(517)	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	(11,639)	(4,925)	(2,238)	(2,238)	(2,238)	(449)	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	2,963	1,253	570	570	113	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(789)	(193)	(149)	(149)	(44)	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	3,293	809	621	621	188	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	44,883	2,543	8,468	2,543	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	3,213	183	606	183	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2879	LaGrande Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	7,729	0	574	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2019	Proportion	5.3	4.3	(26,690,454)	(21,654,519)	(5,035,935)	(5,035,935)	(5,035,935)	(5,035,935)	(5,035,935)	(1,510,779)	0
2880	Oregon Health & Science University	6/30/2019	Contribution	5.3	4.3	1,397,491	1,133,813	263,678	263,678	263,678	263,678	79,101	0	0
2880	Oregon Health & Science University	6/30/2018	Proportion	5.2	3.2	(11,562,497)	(7,115,383)	(2,223,557)	(2,223,557)	(2,223,557)	(2,223,557)	(444,712)	0	0
2880	Oregon Health & Science University	6/30/2018	Contribution	5.2	3.2	(1,629,060)	(1,002,498)	(313,281)	(313,281)	(313,281)	(62,655)	0	0	0
2880	Oregon Health & Science University	6/30/2017	Proportion	5.2	2.2	(13,832,620)	(5,852,263)	(2,660,119)	(2,660,119)	(2,660,119)	(532,025)	0	0	0
2880	Oregon Health & Science University	6/30/2017	Contribution	5.2	2.2	5,029,701	2,127,951	967,250	967,250	193,451	0	0	0	0
2880	Oregon Health & Science University	6/30/2016	Proportion	5.3	1.3	(30,030,292)	(7,365,920)	(5,666,093)	(5,666,093)	(1,699,827)	0	0	0	0
2880	Oregon Health & Science University	6/30/2016	Contribution	5.3	1.3	(781,178)	(191,610)	(147,392)	(147,392)	(44,218)	0	0	0	0
2880	Oregon Health & Science University	6/30/2015	Proportion	5.3	0.3	(31,310,440)	(1,772,290)	(5,907,630)	(1,772,290)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2015	Contribution	5.3	0.3	(2,477,376)	(140,231)	(467,429)	(140,231)	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Proportion	5.4	0.0	(6,047,585)	0	(447,970)	0	0	0	0	0	0
2880	Oregon Health & Science University	6/30/2014	Contribution	5.4	0.0	(6,263,382)	0	(463,952)	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Proportion	5.3	4.3	(4,959)	(4,023)	(936)	(936)	(936)	(936)	(936)	(279)	0
2881	Lake Chinook Fire and Rescue District	6/30/2019	Contribution	5.3	4.3	(908)	(737)	(171)	(171)	(171)	(171)	(53)	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Proportion	5.2	3.2	2,573	1,583	495	495	495	98	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2018	Contribution	5.2	3.2	2,044	1,258	393	393	393	79	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Proportion	5.2	2.2	(171)	(72)	(33)	(33)	(33)	(6)	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2017	Contribution	5.2	2.2	710	299	137	137	25	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Proportion	5.3	1.3	(3,821)	(937)	(721)	(721)	(216)	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2016	Contribution	5.3	1.3	2,405	589	454	454	135	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Proportion	5.3	0.3	21,214	1,199	4,003	1,199	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2015	Contribution	5.3	0.3	1,277	72	241	72	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2881	Lake Chinook Fire and Rescue District	6/30/2014	Contribution	5.4	0.0	3,657	0	272	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2019	Proportion	5.3	4.3	237,682	192,836	44,846	44,846	44,846	44,846	44,846	13,452	0
2883	Lane Fire Authority	6/30/2019	Contribution	5.3	4.3	(176,056)	(142,838)	(33,218)	(33,218)	(33,218)	(33,218)	(9,966)	0	0
2883	Lane Fire Authority	6/30/2018	Proportion	5.2	3.2	1,076,133	662,235	206,949	206,949	206,949	41,388	0	0	0
2883	Lane Fire Authority	6/30/2018	Contribution	5.2	3.2	(17,184)	(10,574)	(3,305)	(3,305)	(3,305)	(659)	0	0	0
2883	Lane Fire Authority	6/30/2017	Proportion	5.2	2.2	43,234	18,289	8,315	8,315	1,659	0	0	0	0
2883	Lane Fire Authority	6/30/2017	Contribution	5.2	2.2	230,042	97,325	44,239	44,239	8,847	0	0	0	0
2883	Lane Fire Authority	6/30/2016	Proportion	5.3	1.3	(261,808)	(64,216)	(49,398)	(49,398)	(14,818)	0	0	0	0
2883	Lane Fire Authority	6/30/2016	Contribution	5.3	1.3	142,621	34,981	26,910	26,910	8,071	0	0	0	0
2883	Lane Fire Authority	6/30/2015	Proportion	5.3	0.3	(113,640)	(6,435)	(21,441)	(6,435)	0	0	0	0	0
2883	Lane Fire Authority	6/30/2015	Contribution	5.3	0.3	74,220	4,200	14,004	4,200	0	0	0	0	0
2883	Lane Fire Authority	6/30/2014	Proportion	5.4	0.0	142,745	0	10,570	0	0	0	0	0	0
2883	Lane Fire Authority	6/30/2014	Contribution	5.4	0.0	(67,522)	0	(5,002)	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2019	Proportion	5.3	4.3	276,959	224,703	52,256	52,256	52,256	52,256	52,256	15,679	0
2884	North Central Public Health District	6/30/2019	Contribution	5.3	4.3	(81,045)	(65,753)	(15,292)	(15,292)	(15,292)	(15,292)	(4,585)	0	0
2884	North Central Public Health District	6/30/2018	Proportion	5.2	3.2	104,950	64,584	20,183	20,183	20,183	4,035	0	0	0
2884	North Central Public Health District	6/30/2018	Contribution	5.2	3.2	14,220	8,750	2,735	2,735	2,735	545	0	0	0
2884	North Central Public Health District	6/30/2017	Proportion	5.2	2.2	225,653	95,468	43,395	43,395	8,678	0	0	0	0
2884	North Central Public Health District	6/30/2017	Contribution	5.2	2.2	25,485	10,782	4,901	4,901	980	0	0	0	0
2884	North Central Public Health District	6/30/2016	Proportion	5.3	1.3	(359,597)	(88,205)	(67,848)	(67,848)	(20,357)	0	0	0	0
2884	North Central Public Health District	6/30/2016	Contribution	5.3	1.3	47,077	11,549	8,882	8,882	2,667	0	0	0	0
2884	North Central Public Health District	6/30/2015	Proportion	5.3	0.3	999,906	56,596	188,662	56,596	0	0	0	0	0
2884	North Central Public Health District	6/30/2015	Contribution	5.3	0.3	(6,248)	(353)	(1,179)	(353)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2884	North Central Public Health District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2884	North Central Public Health District	6/30/2014	Contribution	5.4	0.0	144,233	0	10,683	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(22,634)	(18,363)	(4,271)	(4,271)	(4,271)	(4,271)	(4,271)	(1,279)	0
2885	Siletz Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(7,034)	(5,707)	(1,327)	(1,327)	(1,327)	(1,327)	(1,327)	(399)	0
2885	Siletz Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	6,621	4,075	1,273	1,273	1,273	1,273	256	0	0
2885	Siletz Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	2,193	1,349	422	422	422	422	83	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	2,031	858	391	391	391	76	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	1,382	584	266	266	266	52	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	(49,610)	(12,170)	(9,360)	(9,360)	(2,810)	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	5,277	1,293	996	996	297	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	80,572	4,562	15,202	4,562	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	(412)	(22)	(78)	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
2885	Siletz Rural Fire Protection District	6/30/2014	Contribution	5.4	0.0	9,246	0	686	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Proportion	5.3	4.3	(229,153)	(185,917)	(43,236)	(43,236)	(43,236)	(43,236)	(43,236)	(12,973)	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2019	Contribution	5.3	4.3	(63,839)	(51,794)	(12,045)	(12,045)	(12,045)	(12,045)	(12,045)	(3,614)	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Proportion	5.2	3.2	358,903	220,863	69,020	69,020	69,020	69,020	13,803	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2018	Contribution	5.2	3.2	(56,666)	(34,872)	(10,897)	(10,897)	(10,897)	(10,897)	(2,181)	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Proportion	5.2	2.2	212,946	90,093	40,951	40,951	40,951	8,191	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2017	Contribution	5.2	2.2	40,521	17,145	7,792	7,792	1,561	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2016	Contribution	5.3	1.3	31,835	7,807	6,007	6,007	1,800	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
2886	Idanha-Detroit Rural Fire Protection District	6/30/2015	Contribution	5.3	0.3	571	31	108	31	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2019	Proportion	5.3	4.3	(271,944)	(220,634)	(51,310)	(51,310)	(51,310)	(51,310)	(51,310)	(15,394)	0
2887	Umatilla County Fire District #1	6/30/2019	Contribution	5.3	4.3	94,560	76,718	17,842	17,842	17,842	17,842	5,350	0	0
2887	Umatilla County Fire District #1	6/30/2018	Proportion	5.2	3.2	1,395,950	859,046	268,452	268,452	268,452	268,452	53,690	0	0
2887	Umatilla County Fire District #1	6/30/2018	Contribution	5.2	3.2	(116,221)	(71,521)	(22,350)	(22,350)	(22,350)	(22,350)	(4,471)	0	0
2887	Umatilla County Fire District #1	6/30/2017	Proportion	5.2	2.2	(148,530)	(62,841)	(28,563)	(28,563)	(28,563)	(5,715)	0	0	0
2887	Umatilla County Fire District #1	6/30/2017	Contribution	5.2	2.2	101,342	42,875	19,489	19,489	19,489	3,897	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Proportion	5.3	1.3	132,019	32,383	24,909	24,909	7,474	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2016	Contribution	5.3	1.3	120,867	29,647	22,805	22,805	6,842	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Proportion	5.3	0.3	115,040	6,510	21,706	6,510	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2015	Contribution	5.3	0.3	134,477	7,612	25,373	7,612	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Proportion	5.4	0.0	(46,190)	0	(3,425)	0	0	0	0	0	0
2887	Umatilla County Fire District #1	6/30/2014	Contribution	5.4	0.0	(26,749)	0	(1,984)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2019	Proportion	5.3	4.3	(96,881)	(78,602)	(18,279)	(18,279)	(18,279)	(18,279)	(18,279)	(5,486)	0
2888	Oak Lodge Water Services District	6/30/2019	Contribution	5.3	4.3	245,464	199,150	46,314	46,314	46,314	46,314	13,894	0	0
2888	Oak Lodge Water Services District	6/30/2018	Proportion	5.2	3.2	(192,082)	(118,204)	(36,939)	(36,939)	(36,939)	(36,939)	(7,387)	0	0
2888	Oak Lodge Water Services District	6/30/2018	Contribution	5.2	3.2	(50,108)	(30,836)	(9,636)	(9,636)	(9,636)	(9,636)	(1,928)	0	0
2888	Oak Lodge Water Services District	6/30/2017	Proportion	5.2	2.2	(243,700)	(103,105)	(46,865)	(46,865)	(46,865)	(9,375)	0	0	0
2888	Oak Lodge Water Services District	6/30/2017	Contribution	5.2	2.2	68,518	28,987	13,177	13,177	2,633	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Proportion	5.3	1.3	(296,396)	(72,700)	(55,924)	(55,924)	(16,776)	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2016	Contribution	5.3	1.3	23,753	5,829	4,481	4,481	1,348	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2015	Proportion	5.3	0.3	(244,361)	(13,831)	(46,106)	(13,831)	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2015	Contribution	5.3	0.3	62,073	3,513	11,712	3,513	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2014	Proportion	5.4	0.0	(23,482)	0	(1,742)	0	0	0	0	0	0
2888	Oak Lodge Water Services District	6/30/2014	Contribution	5.4	0.0	(117,781)	0	(8,721)	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Proportion	5.3	4.3	628,302	509,754	118,548	118,548	118,548	118,548	118,548	35,562	0
2889	Mid-Valley Behavioral Care Network	6/30/2019	Contribution	5.3	4.3	(23,369)	(18,960)	(4,409)	(4,409)	(4,409)	(4,409)	(1,324)	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2018	Contribution	5.2	3.2	124,652	76,708	23,972	23,972	23,972	4,792	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
2889	Mid-Valley Behavioral Care Network	6/30/2017	Contribution	5.2	2.2	32,807	13,880	6,309	6,309	6,309	1,262	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2019	Contribution	5.3	4.3	5,770	4,681	1,089	1,089	1,089	1,089	325	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2890	Central Cascades Fire and EMS	6/30/2018	Contribution	5.2	3.2	2,335	1,437	449	449	449	90	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2019	Contribution	5.3	4.3	24,930	20,226	4,704	4,704	4,704	4,704	1,410	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2891	Grant County Emergency Communications Agency	6/30/2018	Contribution	5.2	3.2	6,627	4,079	1,274	1,274	1,274	257	0	0	0
2892	Lake Health District	6/30/2019	Proportion	5.3	4.3	14,977	12,151	2,826	2,826	2,826	2,826	847	0	0
2892	Lake Health District	6/30/2019	Contribution	5.3	4.3	3,956	3,210	746	746	746	746	226	0	0
2892	Lake Health District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2892	Lake Health District	6/30/2018	Contribution	5.2	3.2	3,287	2,023	632	632	632	127	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2019	Proportion	5.3	4.3	17,480	14,182	3,298	3,298	3,298	3,298	3,298	990	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2019	Contribution	5.3	4.3	4,361	3,538	823	823	823	823	823	246	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2018	Proportion	5.2	3.2	206,579	127,125	39,727	39,727	39,727	39,727	7,944	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2018	Contribution	5.2	3.2	8,640	5,318	1,661	1,661	1,661	1,661	335	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2017	Proportion	5.2	2.2	(77,775)	(32,904)	(14,957)	(14,957)	(14,957)	(2,990)	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2017	Contribution	5.2	2.2	33,925	14,353	6,524	6,524	6,524	1,305	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2016	Proportion	5.3	1.3	(105,565)	(25,893)	(19,918)	(19,918)	(5,975)	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2016	Contribution	5.3	1.3	(7,832)	(1,924)	(1,477)	(1,477)	(447)	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2015	Proportion	5.3	0.3	48,397	2,742	9,131	2,742	0	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2015	Contribution	5.3	0.3	(16,712)	(947)	(3,153)	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2014	Proportion	5.4	0.0	(19,455)	0	(1,440)	0	0	0	0	0	0
2893	Pleasant Hill Goshen Fire and Rescue	6/30/2014	Contribution	5.4	0.0	7,853	0	578	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2019	Contribution	5.3	4.3	1,373	1,114	259	259	259	259	259	78	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
2894	Greater Toledo Pool Recreation District	6/30/2018	Contribution	5.2	3.2	561	345	108	108	108	108	21	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2895	Western Lane Fire and EMS Authority	6/30/2019	Contribution	5.3	4.3	41,677	33,813	7,864	7,864	7,864	7,864	7,864	2,357	0
2896	CareOregon Inc	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
2896	CareOregon Inc	6/30/2019	Contribution	5.3	4.3	20,096	16,304	3,792	3,792	3,792	3,792	3,792	1,136	0
2900	Clatsop Community College	6/30/2019	Proportion	5.3	4.3	1,134,160	920,168	213,992	213,992	213,992	213,992	213,992	64,200	0
2900	Clatsop Community College	6/30/2019	Contribution	5.3	4.3	(474,396)	(384,887)	(89,509)	(89,509)	(89,509)	(89,509)	(89,509)	(26,851)	0
2900	Clatsop Community College	6/30/2018	Proportion	5.2	3.2	328,007	201,851	63,078	63,078	63,078	63,078	12,617	0	0
2900	Clatsop Community College	6/30/2018	Contribution	5.2	3.2	(320,291)	(197,103)	(61,594)	(61,594)	(61,594)	(61,594)	(12,321)	0	0
2900	Clatsop Community College	6/30/2017	Proportion	5.2	2.2	(93,729)	(39,654)	(18,025)	(18,025)	(18,025)	(3,604)	0	0	0
2900	Clatsop Community College	6/30/2017	Contribution	5.2	2.2	(165,683)	(70,097)	(31,862)	(31,862)	(6,373)	0	0	0	0
2900	Clatsop Community College	6/30/2016	Proportion	5.3	1.3	290,338	71,214	54,781	54,781	16,433	0	0	0	0
2900	Clatsop Community College	6/30/2016	Contribution	5.3	1.3	(210,412)	(51,612)	(39,700)	(39,700)	(11,912)	0	0	0	0
2900	Clatsop Community College	6/30/2015	Proportion	5.3	0.3	(52,549)	(2,974)	(9,915)	(2,974)	0	0	0	0	0
2900	Clatsop Community College	6/30/2015	Contribution	5.3	0.3	(66,594)	(3,769)	(12,565)	(3,769)	0	0	0	0	0
2900	Clatsop Community College	6/30/2014	Proportion	5.4	0.0	90,455	0	6,700	0	0	0	0	0	0
2900	Clatsop Community College	6/30/2014	Contribution	5.4	0.0	(90,629)	0	(6,714)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2019	Proportion	5.3	4.3	(1,057,799)	(858,214)	(199,585)	(199,585)	(199,585)	(199,585)	(199,585)	(59,874)	0
2901	Blue Mountain Community College	6/30/2019	Contribution	5.3	4.3	(514,876)	(417,730)	(97,146)	(97,146)	(97,146)	(97,146)	(97,146)	(29,146)	0
2901	Blue Mountain Community College	6/30/2018	Proportion	5.2	3.2	468,332	288,204	90,064	90,064	90,064	90,064	18,012	0	0
2901	Blue Mountain Community College	6/30/2018	Contribution	5.2	3.2	(520,670)	(320,412)	(100,129)	(100,129)	(100,129)	(100,129)	(20,025)	0	0
2901	Blue Mountain Community College	6/30/2017	Proportion	5.2	2.2	254,220	107,556	48,888	48,888	48,888	9,780	0	0	0
2901	Blue Mountain Community College	6/30/2017	Contribution	5.2	2.2	(138,837)	(58,740)	(26,699)	(26,699)	(26,699)	(5,342)	0	0	0
2901	Blue Mountain Community College	6/30/2016	Proportion	5.3	1.3	519,491	127,423	98,017	98,017	29,406	0	0	0	0
2901	Blue Mountain Community College	6/30/2016	Contribution	5.3	1.3	(156,804)	(38,460)	(29,586)	(29,586)	(8,874)	0	0	0	0
2901	Blue Mountain Community College	6/30/2015	Proportion	5.3	0.3	(188,008)	(10,643)	(35,473)	(10,643)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2015	Contribution	5.3	0.3	(21,140)	(1,195)	(3,989)	(1,195)	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2014	Proportion	5.4	0.0	(59,609)	0	(4,414)	0	0	0	0	0	0
2901	Blue Mountain Community College	6/30/2014	Contribution	5.4	0.0	(206,955)	0	(15,330)	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2019	Proportion	5.3	4.3	380,395	308,622	71,773	71,773	71,773	71,773	71,773	21,530	0
2902	Treasure Valley Community College	6/30/2019	Contribution	5.3	4.3	(805,941)	(653,877)	(152,064)	(152,064)	(152,064)	(152,064)	(152,064)	(45,621)	0
2902	Treasure Valley Community College	6/30/2018	Proportion	5.2	3.2	(1,399,331)	(861,127)	(269,102)	(269,102)	(269,102)	(269,102)	(53,821)	0	0
2902	Treasure Valley Community College	6/30/2018	Contribution	5.2	3.2	(454,335)	(279,591)	(87,372)	(87,372)	(87,372)	(87,372)	(17,475)	0	0
2902	Treasure Valley Community College	6/30/2017	Proportion	5.2	2.2	(552,100)	(233,581)	(106,173)	(106,173)	(106,173)	(21,235)	0	0	0
2902	Treasure Valley Community College	6/30/2017	Contribution	5.2	2.2	(438,210)	(185,397)	(84,271)	(84,271)	(84,271)	(16,855)	0	0	0
2902	Treasure Valley Community College	6/30/2016	Proportion	5.3	1.3	242,944	59,592	45,838	45,838	13,754	0	0	0	0
2902	Treasure Valley Community College	6/30/2016	Contribution	5.3	1.3	(406,753)	(99,769)	(76,746)	(76,746)	(23,023)	0	0	0	0
2902	Treasure Valley Community College	6/30/2015	Proportion	5.3	0.3	639,528	36,198	120,666	36,198	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2015	Contribution	5.3	0.3	(337,005)	(19,075)	(63,586)	(19,075)	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Proportion	5.4	0.0	79,403	0	5,883	0	0	0	0	0	0
2902	Treasure Valley Community College	6/30/2014	Contribution	5.4	0.0	(227,881)	0	(16,881)	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2019	Proportion	5.3	4.3	798,367	647,732	150,635	150,635	150,635	150,635	150,635	45,192	0
2903	Umpqua Community College	6/30/2019	Contribution	5.3	4.3	(835,217)	(677,629)	(157,588)	(157,588)	(157,588)	(157,588)	(157,588)	(47,277)	0
2903	Umpqua Community College	6/30/2018	Proportion	5.2	3.2	(1,156,898)	(711,938)	(222,480)	(222,480)	(222,480)	(222,480)	(44,498)	0	0
2903	Umpqua Community College	6/30/2018	Contribution	5.2	3.2	(708,772)	(436,168)	(136,302)	(136,302)	(136,302)	(136,302)	(27,262)	0	0
2903	Umpqua Community College	6/30/2017	Proportion	5.2	2.2	(670,921)	(283,852)	(129,023)	(129,023)	(129,023)	(25,806)	0	0	0
2903	Umpqua Community College	6/30/2017	Contribution	5.2	2.2	(297,248)	(125,759)	(57,163)	(57,163)	(57,163)	(11,433)	0	0	0
2903	Umpqua Community College	6/30/2016	Proportion	5.3	1.3	(414,391)	(101,643)	(78,187)	(78,187)	(23,456)	0	0	0	0
2903	Umpqua Community College	6/30/2016	Contribution	5.3	1.3	(153,045)	(37,541)	(28,876)	(28,876)	(8,665)	0	0	0	0
2903	Umpqua Community College	6/30/2015	Proportion	5.3	0.3	213,314	12,074	40,248	12,074	0	0	0	0	0
2903	Umpqua Community College	6/30/2015	Contribution	5.3	0.3	(216,241)	(12,241)	(40,800)	(12,241)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2903	Umpqua Community College	6/30/2014	Proportion	5.4	0.0	14,570	0	1,080	0	0	0	0	0	0
2903	Umpqua Community College	6/30/2014	Contribution	5.4	0.0	(264,966)	0	(19,626)	0	0	0	0	0	0
2904	Lane Community College	6/30/2019	Proportion	5.3	4.3	1,344,817	1,091,078	253,739	253,739	253,739	253,739	253,739	76,122	0
2904	Lane Community College	6/30/2019	Contribution	5.3	4.3	(3,426,647)	(2,780,110)	(646,537)	(646,537)	(646,537)	(646,537)	(646,537)	(193,962)	0
2904	Lane Community College	6/30/2018	Proportion	5.2	3.2	(3,207,878)	(1,974,078)	(616,900)	(616,900)	(616,900)	(616,900)	(616,900)	(123,378)	0
2904	Lane Community College	6/30/2018	Contribution	5.2	3.2	(2,051,556)	(1,262,496)	(394,530)	(394,530)	(394,530)	(394,530)	(394,530)	(78,906)	0
2904	Lane Community College	6/30/2017	Proportion	5.2	2.2	(2,338,110)	(989,199)	(449,637)	(449,637)	(449,637)	(449,637)	(89,925)	0	0
2904	Lane Community College	6/30/2017	Contribution	5.2	2.2	(1,424,044)	(602,479)	(273,855)	(273,855)	(273,855)	(273,855)	(54,769)	0	0
2904	Lane Community College	6/30/2016	Proportion	5.3	1.3	(3,330,655)	(816,955)	(628,425)	(628,425)	(628,425)	(628,425)	0	0	0
2904	Lane Community College	6/30/2016	Contribution	5.3	1.3	(952,401)	(233,609)	(179,698)	(179,698)	(179,698)	(179,698)	0	0	0
2904	Lane Community College	6/30/2015	Proportion	5.3	0.3	(54,252)	(3,072)	(10,236)	(3,072)	0	0	0	0	0
2904	Lane Community College	6/30/2015	Contribution	5.3	0.3	(992,842)	(56,197)	(187,329)	(56,197)	0	0	0	0	0
2904	Lane Community College	6/30/2014	Proportion	5.4	0.0	92,848	0	6,878	0	0	0	0	0	0
2904	Lane Community College	6/30/2014	Contribution	5.4	0.0	(1,263,206)	0	(93,571)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2019	Proportion	5.3	4.3	6,606,174	5,359,726	1,246,448	1,246,448	1,246,448	1,246,448	1,246,448	373,934	0
2905	Mt Hood Community College	6/30/2019	Contribution	5.3	4.3	(4,131,572)	(3,352,030)	(779,542)	(779,542)	(779,542)	(779,542)	(779,542)	(233,862)	0
2905	Mt Hood Community College	6/30/2018	Proportion	5.2	3.2	580,666	357,332	111,667	111,667	111,667	111,667	22,331	0	0
2905	Mt Hood Community College	6/30/2018	Contribution	5.2	3.2	(4,483,849)	(2,759,291)	(862,279)	(862,279)	(862,279)	(862,279)	(172,454)	0	0
2905	Mt Hood Community College	6/30/2017	Proportion	5.2	2.2	3,751,959	1,587,366	721,531	721,531	721,531	144,304	0	0	0
2905	Mt Hood Community College	6/30/2017	Contribution	5.2	2.2	(2,505,222)	(1,059,903)	(481,773)	(481,773)	(481,773)	(96,357)	0	0	0
2905	Mt Hood Community College	6/30/2016	Proportion	5.3	1.3	3,454,568	847,348	651,805	651,805	195,543	0	0	0	0
2905	Mt Hood Community College	6/30/2016	Contribution	5.3	1.3	(1,677,959)	(411,575)	(316,596)	(316,596)	(94,979)	0	0	0	0
2905	Mt Hood Community College	6/30/2015	Proportion	5.3	0.3	1,861,171	105,351	351,164	105,351	0	0	0	0	0
2905	Mt Hood Community College	6/30/2015	Contribution	5.3	0.3	(1,288,790)	(72,950)	(243,168)	(72,950)	0	0	0	0	0
2905	Mt Hood Community College	6/30/2014	Proportion	5.4	0.0	(336,472)	0	(24,922)	0	0	0	0	0	0
2905	Mt Hood Community College	6/30/2014	Contribution	5.4	0.0	(641,768)	0	(47,538)	0	0	0	0	0	0
2906	Klamath Community College	6/30/2019	Proportion	5.3	4.3	(301,129)	(244,312)	(56,817)	(56,817)	(56,817)	(56,817)	(56,817)	(17,044)	0
2906	Klamath Community College	6/30/2019	Contribution	5.3	4.3	(90,027)	(73,041)	(16,986)	(16,986)	(16,986)	(16,986)	(16,986)	(5,097)	0
2906	Klamath Community College	6/30/2018	Proportion	5.2	3.2	751,012	462,162	144,425	144,425	144,425	144,425	28,887	0	0
2906	Klamath Community College	6/30/2018	Contribution	5.2	3.2	(57,090)	(35,132)	(10,979)	(10,979)	(10,979)	(10,979)	(2,195)	0	0
2906	Klamath Community College	6/30/2017	Proportion	5.2	2.2	1,080,159	456,990	207,723	207,723	207,723	41,544	0	0	0
2906	Klamath Community College	6/30/2017	Contribution	5.2	2.2	(61,190)	25,889	11,767	11,767	0	2,355	0	0	0
2906	Klamath Community College	6/30/2016	Proportion	5.3	1.3	1,479,247	362,835	279,103	279,103	83,732	0	0	0	0
2906	Klamath Community College	6/30/2016	Contribution	5.3	1.3	(285,896)	70,124	53,943	53,943	16,181	0	0	0	0
2906	Klamath Community College	6/30/2015	Proportion	5.3	0.3	(1,368,754)	(77,479)	(258,255)	(77,479)	0	0	0	0	0
2906	Klamath Community College	6/30/2015	Contribution	5.3	0.3	527,344	29,849	99,499	29,849	0	0	0	0	0
2906	Klamath Community College	6/30/2014	Proportion	5.4	0.0	67,023	0	4,963	0	0	0	0	0	0
2906	Klamath Community College	6/30/2014	Contribution	5.4	0.0	(400,872)	0	(29,692)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2019	Proportion	5.3	4.3	2,067,723	1,677,587	390,136	390,136	390,136	390,136	390,136	117,043	0
2908	Clackamas Community College	6/30/2019	Contribution	5.3	4.3	(2,050,617)	(1,663,708)	(386,909)	(386,909)	(386,909)	(386,909)	(386,909)	(116,072)	0
2908	Clackamas Community College	6/30/2018	Proportion	5.2	3.2	2,260,665	1,391,179	434,743	434,743	434,743	434,743	86,950	0	0
2908	Clackamas Community College	6/30/2018	Contribution	5.2	3.2	(1,520,480)	(935,680)	(292,400)	(292,400)	(292,400)	(292,400)	(58,480)	0	0
2908	Clackamas Community College	6/30/2017	Proportion	5.2	2.2	428,481	181,281	82,400	82,400	82,400	16,481	0	0	0
2908	Clackamas Community College	6/30/2017	Contribution	5.2	2.2	(654,763)	(277,015)	(125,916)	(125,916)	(125,916)	(25,183)	0	0	0
2908	Clackamas Community College	6/30/2016	Proportion	5.3	1.3	922,560	226,288	174,068	174,068	52,220	0	0	0	0
2908	Clackamas Community College	6/30/2016	Contribution	5.3	1.3	(828,695)	(203,263)	(156,358)	(156,358)	(46,905)	0	0	0	0
2908	Clackamas Community College	6/30/2015	Proportion	5.3	0.3	1,679,381	95,061	316,864	95,061	0	0	0	0	0
2908	Clackamas Community College	6/30/2015	Contribution	5.3	0.3	(476,852)	(26,992)	(89,972)	(26,992)	0	0	0	0	0
2908	Clackamas Community College	6/30/2014	Proportion	5.4	0.0	(510,444)	0	(37,809)	0	0	0	0	0	0
2908	Clackamas Community College	6/30/2014	Contribution	5.4	0.0	(292,500)	0	(21,665)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2019	Proportion	5.3	4.3	1,511,465	1,226,283	285,182	285,182	285,182	285,182	285,182	85,555	0
2910	Linn-Benton Community College	6/30/2019	Contribution	5.3	4.3	(2,078,289)	(1,686,159)	(392,130)	(392,130)	(392,130)	(392,130)	(392,130)	(117,639)	0
2910	Linn-Benton Community College	6/30/2018	Proportion	5.2	3.2	1,103,382	679,004	212,189	212,189	212,189	42,437	0	0	0
2910	Linn-Benton Community College	6/30/2018	Contribution	5.2	3.2	(1,487,293)	(915,257)	(286,018)	(286,018)	(286,018)	(286,018)	(57,203)	0	0
2910	Linn-Benton Community College	6/30/2017	Proportion	5.2	2.2	856,141	362,215	164,642	164,642	164,642	32,931	0	0	0
2910	Linn-Benton Community College	6/30/2017	Contribution	5.2	2.2	(716,814)	(303,267)	(137,849)	(137,849)	(137,849)	(27,569)	0	0	0
2910	Linn-Benton Community College	6/30/2016	Proportion	5.3	1.3	228,438	56,030	43,102	43,102	12,928	0	0	0	0
2910	Linn-Benton Community College	6/30/2016	Contribution	5.3	1.3	(482,670)	(118,390)	(91,070)	(91,070)	(27,320)	0	0	0	0
2910	Linn-Benton Community College	6/30/2015	Proportion	5.3	0.3	175,325	9,925	33,080	9,925	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2015	Contribution	5.3	0.3	(318,412)	(18,022)	(60,078)	(18,022)	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2014	Proportion	5.4	0.0	(314,246)	0	(23,276)	0	0	0	0	0	0
2910	Linn-Benton Community College	6/30/2014	Contribution	5.4	0.0	(797,915)	0	(59,105)	0	0	0	0	0	0
2918	Portland Community College	6/30/2019	Proportion	5.3	4.3	22,204,035	18,014,594	4,189,441	4,189,441	4,189,441	4,189,441	4,189,441	1,256,830	0
2918	Portland Community College	6/30/2019	Contribution	5.3	4.3	(8,031,448)	(6,516,080)	(1,515,368)	(1,515,368)	(1,515,368)	(1,515,368)	(1,515,368)	(454,608)	0
2918	Portland Community College	6/30/2018	Proportion	5.2	3.2	(83,038,501)	(51,100,617)	(15,968,942)	(15,968,942)	(15,968,942)	(15,968,942)	(3,193,791)	0	0
2918	Portland Community College	6/30/2018	Contribution	5.2	3.2	169,803,210	104,494,284	32,654,463	32,654,463	32,654,463	32,654,463	6,530,895	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
2918	Portland Community College	6/30/2017	Proportion	5.2	2.2	(173,805)	(73,533)	(33,424)	(33,424)	(33,424)	(6,685)	0	0	0
2918	Portland Community College	6/30/2017	Contribution	5.2	2.2	(2,457,135)	(1,039,557)	(472,526)	(472,526)	(472,526)	(94,505)	0	0	0
2918	Portland Community College	6/30/2016	Proportion	5.3	1.3	(1,559,193)	(382,445)	(294,187)	(294,187)	(88,258)	0	0	0	0
2918	Portland Community College	6/30/2016	Contribution	5.3	1.3	(2,214,614)	(543,206)	(417,852)	(417,852)	(125,354)	0	0	0	0
2918	Portland Community College	6/30/2015	Proportion	5.3	0.3	2,705,446	153,136	510,462	153,136	0	0	0	0	0
2918	Portland Community College	6/30/2015	Contribution	5.3	0.3	(1,865,755)	(105,610)	(352,029)	(105,610)	0	0	0	0	0
2918	Portland Community College	6/30/2014	Proportion	5.4	0.0	771,871	0	57,176	0	0	0	0	0	0
2918	Portland Community College	6/30/2014	Contribution	5.4	0.0	(3,984,670)	0	(295,160)	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2019	Proportion	5.3	4.3	1,898,975	1,540,678	358,297	358,297	358,297	358,297	358,297	358,297	107,490
2919	Chemeketa Community College	6/30/2019	Contribution	5.3	4.3	2,858,346	2,319,035	539,311	539,311	539,311	539,311	539,311	539,311	161,791
2919	Chemeketa Community College	6/30/2018	Proportion	5.2	3.2	(1,283,168)	(789,642)	(246,763)	(246,763)	(246,763)	(246,763)	(49,353)	0	0
2919	Chemeketa Community College	6/30/2018	Contribution	5.2	3.2	(2,288,562)	(1,408,346)	(440,108)	(440,108)	(440,108)	(440,108)	(88,022)	0	0
2919	Chemeketa Community College	6/30/2017	Proportion	5.2	2.2	1,826,683	772,828	351,285	351,285	351,285	70,258	0	0	0
2919	Chemeketa Community College	6/30/2017	Contribution	5.2	2.2	(1,365,860)	(577,865)	(262,665)	(262,665)	(262,665)	(52,535)	0	0	0
2919	Chemeketa Community College	6/30/2016	Proportion	5.3	1.3	1,889,146	463,374	356,443	356,443	106,931	0	0	0	0
2919	Chemeketa Community College	6/30/2016	Contribution	5.3	1.3	(1,353,992)	(332,112)	(255,470)	(255,470)	(76,642)	0	0	0	0
2919	Chemeketa Community College	6/30/2015	Proportion	5.3	0.3	2,148,385	121,605	405,356	121,605	0	0	0	0	0
2919	Chemeketa Community College	6/30/2015	Contribution	5.3	0.3	(939,169)	(53,159)	(177,202)	(53,159)	0	0	0	0	0
2919	Chemeketa Community College	6/30/2014	Proportion	5.4	0.0	43,103	0	3,193	0	0	0	0	0	0
2919	Chemeketa Community College	6/30/2014	Contribution	5.4	0.0	(1,142,111)	0	(84,601)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2019	Proportion	5.3	4.3	(193,818)	(157,249)	(36,569)	(36,569)	(36,569)	(36,569)	(36,569)	(10,973)	0
2922	Rogue Community College	6/30/2019	Contribution	5.3	4.3	(1,182,733)	(959,576)	(223,157)	(223,157)	(223,157)	(223,157)	(223,157)	(66,948)	0
2922	Rogue Community College	6/30/2018	Proportion	5.2	3.2	(1,288,111)	(792,683)	(247,714)	(247,714)	(247,714)	(247,714)	(49,541)	0	0
2922	Rogue Community College	6/30/2018	Contribution	5.2	3.2	(792,686)	(487,806)	(152,440)	(152,440)	(152,440)	(152,440)	(30,486)	0	0
2922	Rogue Community College	6/30/2017	Proportion	5.2	2.2	431,576	182,591	82,995	82,995	82,995	16,601	0	0	0
2922	Rogue Community College	6/30/2017	Contribution	5.2	2.2	(406,280)	(171,887)	(78,131)	(78,131)	(78,131)	(15,625)	0	0	0
2922	Rogue Community College	6/30/2016	Proportion	5.3	1.3	501,257	122,949	94,577	94,577	28,372	0	0	0	0
2922	Rogue Community College	6/30/2016	Contribution	5.3	1.3	(296,188)	(72,648)	(55,885)	(55,885)	(16,763)	0	0	0	0
2922	Rogue Community College	6/30/2015	Proportion	5.3	0.3	194,776	11,026	36,750	11,026	0	0	0	0	0
2922	Rogue Community College	6/30/2015	Contribution	5.3	0.3	(170,582)	(9,657)	(32,185)	(9,657)	0	0	0	0	0
2922	Rogue Community College	6/30/2014	Proportion	5.4	0.0	(49,962)	0	(3,702)	0	0	0	0	0	0
2922	Rogue Community College	6/30/2014	Contribution	5.4	0.0	(427,480)	0	(31,665)	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2019	Proportion	5.3	4.3	192,873	156,482	36,391	36,391	36,391	36,391	36,391	10,918	0
2995	Oregon Coast Community College	6/30/2019	Contribution	5.3	4.3	(224,744)	(182,339)	(42,405)	(42,405)	(42,405)	(42,405)	(42,405)	(12,719)	0
2995	Oregon Coast Community College	6/30/2018	Proportion	5.2	3.2	301,532	185,558	57,987	57,987	57,987	57,987	11,597	0	0
2995	Oregon Coast Community College	6/30/2018	Contribution	5.2	3.2	(258,084)	(158,820)	(49,632)	(49,632)	(49,632)	(49,632)	(9,924)	0	0
2995	Oregon Coast Community College	6/30/2017	Proportion	5.2	2.2	420,664	177,973	80,897	80,897	80,897	16,179	0	0	0
2995	Oregon Coast Community College	6/30/2017	Contribution	5.2	2.2	(67,669)	(28,630)	(13,013)	(13,013)	(13,013)	(2,604)	0	0	0
2995	Oregon Coast Community College	6/30/2016	Proportion	5.3	1.3	(315,811)	(77,463)	(59,587)	(59,587)	(17,876)	0	0	0	0
2995	Oregon Coast Community College	6/30/2016	Contribution	5.3	1.3	(42,470)	(10,418)	(8,013)	(8,013)	(2,405)	0	0	0	0
2995	Oregon Coast Community College	6/30/2015	Proportion	5.3	0.3	(126,736)	(7,176)	(23,912)	(7,176)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2015	Contribution	5.3	0.3	(43,159)	(2,444)	(8,143)	(2,444)	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2014	Proportion	5.4	0.0	105,060	0	7,780	0	0	0	0	0	0
2995	Oregon Coast Community College	6/30/2014	Contribution	5.4	0.0	(66,260)	0	(4,910)	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2019	Proportion	5.3	4.3	(88,732)	(71,990)	(16,742)	(16,742)	(16,742)	(16,742)	(16,742)	(5,022)	0
2996	Columbia Gorge Community College	6/30/2019	Contribution	5.3	4.3	(250,194)	(202,988)	(47,206)	(47,206)	(47,206)	(47,206)	(47,206)	(14,164)	0
2996	Columbia Gorge Community College	6/30/2018	Proportion	5.2	3.2	(134,215)	(82,593)	(25,811)	(25,811)	(25,811)	(5,160)	0	0	0
2996	Columbia Gorge Community College	6/30/2018	Contribution	5.2	3.2	(207,054)	(127,418)	(39,818)	(39,818)	(39,818)	(39,818)	(7,964)	0	0
2996	Columbia Gorge Community College	6/30/2017	Proportion	5.2	2.2	(28,017)	(11,853)	(5,388)	(5,388)	(1,077)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2017	Contribution	5.2	2.2	(89,389)	(37,819)	(17,190)	(17,190)	(3,439)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Proportion	5.3	1.3	(908,504)	(222,840)	(171,416)	(171,416)	(51,424)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2016	Contribution	5.3	1.3	(4,750)	(1,166)	(896)	(896)	(270)	0	0	0	0
2996	Columbia Gorge Community College	6/30/2015	Proportion	5.3	0.3	(84,987)	(4,812)	(16,035)	(4,812)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2015	Contribution	5.3	0.3	(116,291)	(6,581)	(21,942)	(6,581)	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2014	Proportion	5.4	0.0	130,871	0	9,696	0	0	0	0	0	0
2996	Columbia Gorge Community College	6/30/2014	Contribution	5.4	0.0	(149,046)	0	(11,041)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2019	Proportion	5.3	4.3	100,226	81,315	18,911	18,911	18,911	18,911	18,911	5,671	0
2997	Tillamook Bay Community College	6/30/2019	Contribution	5.3	4.3	(97,555)	(79,148)	(18,407)	(18,407)	(18,407)	(18,407)	(18,407)	(5,520)	0
2997	Tillamook Bay Community College	6/30/2018	Proportion	5.2	3.2	220,026	135,400	42,313	42,313	42,313	8,461	0	0	0
2997	Tillamook Bay Community College	6/30/2018	Contribution	5.2	3.2	(113,202)	(69,662)	(21,770)	(21,770)	(21,770)	(4,352)	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Proportion	5.2	2.2	225,227	95,288	43,313	43,313	43,313	8,662	0	0	0
2997	Tillamook Bay Community College	6/30/2017	Contribution	5.2	2.2	(37,033)	(15,667)	(7,122)	(7,122)	(1,423)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Proportion	5.3	1.3	82,488	20,232	15,564	15,564	4,668	0	0	0	0
2997	Tillamook Bay Community College	6/30/2016	Contribution	5.3	1.3	(58,797)	(14,421)	(11,094)	(11,094)	(3,327)	0	0	0	0
2997	Tillamook Bay Community College	6/30/2015	Proportion	5.3	0.3	225,159	12,744	42,483	12,744	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2015	Contribution	5.3	0.3	(47,074)	(2,664)	(8,882)	(2,664)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
2997	Tillamook Bay Community College	6/30/2014	Proportion	5.4	0.0	(77,223)	0	(5,718)	0	0	0	0	0	0
2997	Tillamook Bay Community College	6/30/2014	Contribution	5.4	0.0	5,887	0	437	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2019	Proportion	5.3	4.3	181,505	147,259	34,246	34,246	34,246	34,246	34,246	10,275	0
2998	Southwestern Community College	6/30/2019	Contribution	5.3	4.3	(816,505)	(662,447)	(154,058)	(154,058)	(154,058)	(154,058)	(154,058)	(46,215)	0
2998	Southwestern Community College	6/30/2018	Proportion	5.2	3.2	62,481	38,449	12,016	12,016	12,016	12,016	2,401	0	0
2998	Southwestern Community College	6/30/2018	Contribution	5.2	3.2	(685,763)	(422,007)	(131,878)	(131,878)	(131,878)	(131,878)	(26,373)	0	0
2998	Southwestern Community College	6/30/2017	Proportion	5.2	2.2	325,744	137,815	62,643	62,643	62,643	12,529	0	0	0
2998	Southwestern Community College	6/30/2017	Contribution	5.2	2.2	(484,563)	(205,008)	(93,185)	(93,185)	(93,185)	(18,638)	0	0	0
2998	Southwestern Community College	6/30/2016	Proportion	5.3	1.3	261,435	64,127	49,327	49,327	14,800	0	0	0	0
2998	Southwestern Community College	6/30/2016	Contribution	5.3	1.3	(323,999)	(79,471)	(61,132)	(61,132)	(18,339)	0	0	0	0
2998	Southwestern Community College	6/30/2015	Proportion	5.3	0.3	267,844	15,159	50,537	15,159	0	0	0	0	0
2998	Southwestern Community College	6/30/2015	Contribution	5.3	0.3	(245,441)	(13,891)	(46,310)	(13,891)	0	0	0	0	0
2998	Southwestern Community College	6/30/2014	Proportion	5.4	0.0	49,164	0	3,644	0	0	0	0	0	0
2998	Southwestern Community College	6/30/2014	Contribution	5.4	0.0	(286,950)	0	(21,255)	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2019	Proportion	5.3	4.3	(1,482,356)	(1,202,666)	(279,690)	(279,690)	(279,690)	(279,690)	(279,690)	(83,906)	0
2999	Central Oregon Community College	6/30/2019	Contribution	5.3	4.3	(1,259,245)	(1,021,652)	(237,593)	(237,593)	(237,593)	(237,593)	(237,593)	(71,280)	0
2999	Central Oregon Community College	6/30/2018	Proportion	5.2	3.2	203,491	125,225	39,133	39,133	39,133	39,133	7,826	0	0
2999	Central Oregon Community College	6/30/2018	Contribution	5.2	3.2	(910,362)	(560,222)	(175,070)	(175,070)	(175,070)	(175,070)	(35,012)	0	0
2999	Central Oregon Community College	6/30/2017	Proportion	5.2	2.2	14,056	5,947	2,703	2,703	2,703	541	0	0	0
2999	Central Oregon Community College	6/30/2017	Contribution	5.2	2.2	(83,797)	(35,452)	(16,115)	(16,115)	(16,115)	(3,222)	0	0	0
2999	Central Oregon Community College	6/30/2016	Proportion	5.3	1.3	(1,010,570)	(247,874)	(190,674)	(190,674)	(57,200)	0	0	0	0
2999	Central Oregon Community College	6/30/2016	Contribution	5.3	1.3	72,045	17,673	13,593	13,593	4,080	0	0	0	0
2999	Central Oregon Community College	6/30/2015	Proportion	5.3	0.3	(135,836)	(7,691)	(25,629)	(7,691)	0	0	0	0	0
2999	Central Oregon Community College	6/30/2015	Contribution	5.3	0.3	4,994	284	942	284	0	0	0	0	0
2999	Central Oregon Community College	6/30/2014	Proportion	5.4	0.0	316,446	0	23,441	0	0	0	0	0	0
2999	Central Oregon Community College	6/30/2014	Contribution	5.4	0.0	(664,729)	0	(49,239)	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2019	Proportion	5.3	4.3	10,423	8,456	1,967	1,967	1,967	1,967	588	0	0
3003	Baker School District 5J	6/30/2019	Contribution	5.3	4.3	(263,942)	(214,142)	(49,800)	(49,800)	(49,800)	(49,800)	(14,942)	0	0
3003	Baker School District 5J	6/30/2018	Proportion	5.2	3.2	(891,571)	(548,659)	(171,456)	(171,456)	(171,456)	(171,456)	(34,291)	0	0
3003	Baker School District 5J	6/30/2018	Contribution	5.2	3.2	(160,476)	(50,148)	(50,148)	(50,148)	(50,148)	(10,032)	0	0	0
3003	Baker School District 5J	6/30/2017	Proportion	5.2	2.2	545,876	230,948	104,976	104,976	104,976	20,996	0	0	0
3003	Baker School District 5J	6/30/2017	Contribution	5.2	2.2	(246,601)	(104,332)	(47,423)	(47,423)	(47,423)	(9,486)	0	0	0
3003	Baker School District 5J	6/30/2016	Proportion	5.3	1.3	(178,882)	(43,878)	(33,751)	(33,751)	(10,127)	0	0	0	0
3003	Baker School District 5J	6/30/2016	Contribution	5.3	1.3	(221,126)	(54,238)	(41,722)	(41,722)	(12,516)	0	0	0	0
3003	Baker School District 5J	6/30/2015	Proportion	5.3	0.3	329,941	18,676	62,253	18,676	0	0	0	0	0
3003	Baker School District 5J	6/30/2015	Contribution	5.3	0.3	(155,701)	(8,811)	(29,378)	(8,811)	0	0	0	0	0
3003	Baker School District 5J	6/30/2014	Proportion	5.4	0.0	84,158	0	6,233	0	0	0	0	0	0
3003	Baker School District 5J	6/30/2014	Contribution	5.4	0.0	(9,335)	0	(690)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2019	Proportion	5.3	4.3	(134,633)	(109,231)	(25,402)	(25,402)	(25,402)	(25,402)	(25,402)	(7,623)	0
3008	Huntington School District 16J	6/30/2019	Contribution	5.3	4.3	7,828	6,351	1,477	1,477	1,477	1,477	443	0	0
3008	Huntington School District 16J	6/30/2018	Proportion	5.2	3.2	(51,628)	(31,772)	(9,928)	(9,928)	(9,928)	(9,928)	(1,988)	0	0
3008	Huntington School District 16J	6/30/2018	Contribution	5.2	3.2	3,347	2,059	644	644	644	127	0	0	0
3008	Huntington School District 16J	6/30/2017	Proportion	5.2	2.2	120,838	51,124	23,238	23,238	23,238	4,648	0	0	0
3008	Huntington School District 16J	6/30/2017	Contribution	5.2	2.2	(38,249)	(16,181)	(7,356)	(7,356)	(7,356)	1,469	0	0	0
3008	Huntington School District 16J	6/30/2016	Proportion	5.3	1.3	(15,333)	(3,761)	(2,893)	(2,893)	(868)	0	0	0	0
3008	Huntington School District 16J	6/30/2016	Contribution	5.3	1.3	11,366	2,786	2,145	2,145	641	0	0	0	0
3008	Huntington School District 16J	6/30/2015	Proportion	5.3	0.3	(166,755)	(9,440)	(31,463)	(9,440)	0	0	0	0	0
3008	Huntington School District 16J	6/30/2015	Contribution	5.3	0.3	47,266	2,676	8,918	2,676	0	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Proportion	5.4	0.0	(6,884)	0	(509)	0	0	0	0	0	0
3008	Huntington School District 16J	6/30/2014	Contribution	5.4	0.0	(12,734)	0	(944)	0	0	0	0	0	0
3016	Burnt River High School	6/30/2019	Proportion	5.3	4.3	129,958	105,438	24,520	24,520	24,520	24,520	24,520	7,358	0
3016	Burnt River High School	6/30/2019	Contribution	5.3	4.3	(62,066)	(50,355)	(11,711)	(11,711)	(11,711)	(11,711)	(11,711)	(3,511)	0
3016	Burnt River High School	6/30/2018	Proportion	5.2	3.2	(34,418)	(6,619)	(6,619)	(6,619)	(6,619)	(1,323)	0	0	0
3016	Burnt River High School	6/30/2018	Contribution	5.2	3.2	39,712	24,438	7,637	7,637	7,637	1,527	0	0	0
3016	Burnt River High School	6/30/2017	Proportion	5.2	2.2	(248,454)	(105,114)	(47,780)	(47,780)	(47,780)	(9,554)	0	0	0
3016	Burnt River High School	6/30/2017	Contribution	5.2	2.2	788	332	152	152	152	28	0	0	0
3016	Burnt River High School	6/30/2016	Proportion	5.3	1.3	122,907	30,147	23,190	23,190	6,957	0	0	0	0
3016	Burnt River High School	6/30/2016	Contribution	5.3	1.3	16,715	4,099	3,154	3,154	945	0	0	0	0
3016	Burnt River High School	6/30/2015	Proportion	5.3	0.3	(97,726)	(5,531)	(18,439)	(5,531)	0	0	0	0	0
3016	Burnt River High School	6/30/2015	Contribution	5.3	0.3	36,199	2,049	6,830	2,049	0	0	0	0	0
3016	Burnt River High School	6/30/2014	Proportion	5.4	0.0	22,665	0	1,680	0	0	0	0	0	0
3016	Burnt River High School	6/30/2014	Contribution	5.4	0.0	(3,995)	0	(295)	0	0	0	0	0	0
3027	Pine-Eagle School District 61	6/30/2019	Proportion	5.3	4.3	(13,539)	(10,984)	(2,555)	(2,555)	(2,555)	(2,555)	(2,555)	(764)	0
3027	Pine-Eagle School District 61	6/30/2019	Contribution	5.3	4.3	19,692	15,977	3,715	3,715	3,715	3,715	1,117	0	0
3027	Pine-Eagle School District 61	6/30/2018	Proportion	5.2	3.2	(107,005)	(65,849)	(20,578)	(20,578)	(20,578)	(4,115)	0	0	0
3027	Pine-Eagle School District 61	6/30/2018	Contribution	5.2	3.2	75,600	46,524	14,538	14,538	14,538	2,910	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3027	Pine-Eagle School District 61	6/30/2017	Proportion	5.2	2.2	131,142	55,482	25,220	25,220	25,220	5,042	0	0	
3027	Pine-Eagle School District 61	6/30/2017	Contribution	5.2	2.2	4,167	1,764	801	801	801	162	0	0	
3027	Pine-Eagle School District 61	6/30/2016	Proportion	5.3	1.3	(101,563)	(24,911)	(19,163)	(19,163)	(5,748)	0	0	0	
3027	Pine-Eagle School District 61	6/30/2016	Contribution	5.3	1.3	28,825	7,069	5,439	5,439	1,630	0	0	0	
3027	Pine-Eagle School District 61	6/30/2015	Proportion	5.3	0.3	(15,387)	(872)	(2,903)	(872)	0	0	0	0	
3027	Pine-Eagle School District 61	6/30/2015	Contribution	5.3	0.3	80,730	4,570	15,232	4,570	0	0	0	0	
3027	Pine-Eagle School District 61	6/30/2014	Proportion	5.4	0.0	(22,050)	0	(1,635)	0	0	0	0	0	
3027	Pine-Eagle School District 61	6/30/2014	Contribution	5.4	0.0	15,080	0	1,115	0	0	0	0	0	
3037	Alsea School	6/30/2019	Proportion	5.3	4.3	(354,162)	(287,339)	(66,823)	(66,823)	(66,823)	(66,823)	(66,823)	(20,047)	0
3037	Alsea School	6/30/2019	Contribution	5.3	4.3	40,611	32,949	7,662	7,662	7,662	7,662	7,662	2,301	0
3037	Alsea School	6/30/2018	Proportion	5.2	3.2	32,196	19,812	6,192	6,192	6,192	6,192	1,236	0	0
3037	Alsea School	6/30/2018	Contribution	5.2	3.2	(3,400)	(2,092)	(654)	(654)	(654)	(130)	0	0	0
3037	Alsea School	6/30/2017	Proportion	5.2	2.2	230,861	97,673	44,396	44,396	44,396	8,881	0	0	0
3037	Alsea School	6/30/2017	Contribution	5.2	2.2	16,395	6,936	3,153	3,153	3,153	630	0	0	0
3037	Alsea School	6/30/2016	Proportion	5.3	1.3	(18,790)	(4,610)	(3,545)	(3,545)	(1,065)	0	0	0	0
3037	Alsea School	6/30/2016	Contribution	5.3	1.3	63,317	15,529	11,947	11,947	3,582	0	0	0	0
3037	Alsea School	6/30/2015	Proportion	5.3	0.3	(219,886)	(12,446)	(41,488)	(12,446)	0	0	0	0	0
3037	Alsea School	6/30/2015	Contribution	5.3	0.3	56,259	3,184	10,615	3,184	0	0	0	0	0
3037	Alsea School	6/30/2014	Proportion	5.4	0.0	(3,398)	0	(253)	0	0	0	0	0	0
3037	Alsea School	6/30/2014	Contribution	5.4	0.0	(13,230)	0	(980)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2019	Proportion	5.3	4.3	2,385,138	1,935,112	450,026	450,026	450,026	450,026	450,026	135,008	0
3039	Corvallis School District 509J	6/30/2019	Contribution	5.3	4.3	(1,611,902)	(1,307,770)	(304,132)	(304,132)	(304,132)	(304,132)	(91,242)	0	0
3039	Corvallis School District 509J	6/30/2018	Proportion	5.2	3.2	(3,580,304)	(2,203,264)	(688,520)	(688,520)	(688,520)	(688,520)	(137,704)	0	0
3039	Corvallis School District 509J	6/30/2018	Contribution	5.2	3.2	(1,089,739)	(670,609)	(209,565)	(209,565)	(209,565)	(209,565)	(41,914)	0	0
3039	Corvallis School District 509J	6/30/2017	Proportion	5.2	2.2	3,457,274	1,462,694	664,860	664,860	664,860	132,974	0	0	0
3039	Corvallis School District 509J	6/30/2017	Contribution	5.2	2.2	1,896,962	802,562	364,800	364,800	364,800	72,962	0	0	0
3039	Corvallis School District 509J	6/30/2016	Proportion	5.3	1.3	(676,544)	(165,944)	(127,650)	(127,650)	(38,294)	0	0	0	0
3039	Corvallis School District 509J	6/30/2016	Contribution	5.3	1.3	(802,430)	(196,822)	(151,402)	(151,402)	(45,420)	0	0	0	0
3039	Corvallis School District 509J	6/30/2015	Proportion	5.3	0.3	1,243,730	70,400	234,666	70,400	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2015	Contribution	5.3	0.3	(889,953)	(50,373)	(167,916)	(50,373)	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2014	Proportion	5.4	0.0	(594,909)	0	(44,069)	0	0	0	0	0	0
3039	Corvallis School District 509J	6/30/2014	Contribution	5.4	0.0	133,169	0	9,864	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2019	Proportion	5.3	4.3	975,506	791,448	184,058	184,058	184,058	184,058	184,058	55,216	0
3043	Philomath School District 17J	6/30/2019	Contribution	5.3	4.3	(400,714)	(325,108)	(75,606)	(75,606)	(75,606)	(75,606)	(22,684)	0	0
3043	Philomath School District 17J	6/30/2018	Proportion	5.2	3.2	609,580	375,126	117,227	117,227	117,227	117,227	23,445	0	0
3043	Philomath School District 17J	6/30/2018	Contribution	5.2	3.2	(239,546)	(147,412)	(46,067)	(46,067)	(46,067)	(46,067)	(9,211)	0	0
3043	Philomath School District 17J	6/30/2017	Proportion	5.2	2.2	492,369	208,311	94,686	94,686	94,686	18,939	0	0	0
3043	Philomath School District 17J	6/30/2017	Contribution	5.2	2.2	(80,733)	(34,155)	(15,526)	(15,526)	(15,526)	(3,103)	0	0	0
3043	Philomath School District 17J	6/30/2016	Proportion	5.3	1.3	(288,860)	(70,852)	(54,502)	(54,502)	(16,350)	0	0	0	0
3043	Philomath School District 17J	6/30/2016	Contribution	5.3	1.3	(65,613)	(16,093)	(12,380)	(12,380)	(3,713)	0	0	0	0
3043	Philomath School District 17J	6/30/2015	Proportion	5.3	0.3	(151,939)	(8,599)	(28,669)	(8,599)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2015	Contribution	5.3	0.3	(49,099)	(2,779)	(9,264)	(2,779)	0	0	0	0	0
3043	Philomath School District 17J	6/30/2014	Proportion	5.4	0.0	(157,122)	0	(11,637)	0	0	0	0	0	0
3043	Philomath School District 17J	6/30/2014	Contribution	5.4	0.0	(3,869)	0	(289)	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3049	Monroe Elementary School	6/30/2014	Contribution	5.4	0.0	578	0	43	0	0	0	0	0	0
3075	West Linn School District	6/30/2019	Proportion	5.3	4.3	5,484,325	4,449,547	1,034,778	1,034,778	1,034,778	1,034,778	1,034,778	310,435	0
3075	West Linn School District	6/30/2019	Contribution	5.3	4.3	(1,959,987)	(1,590,178)	(369,809)	(369,809)	(369,809)	(369,809)	(369,809)	(110,942)	0
3075	West Linn School District	6/30/2018	Proportion	5.2	3.2	1,585,703	975,817	304,943	304,943	304,943	60,988	0	0	0
3075	West Linn School District	6/30/2018	Contribution	5.2	3.2	(2,547,013)	(1,567,393)	(489,810)	(489,810)	(489,810)	(489,810)	(97,963)	0	0
3075	West Linn School District	6/30/2017	Proportion	5.2	2.2	4,222,714	1,786,534	812,060	812,060	812,060	162,414	0	0	0
3075	West Linn School District	6/30/2017	Contribution	5.2	2.2	(230,898)	(97,689)	(44,403)	(44,403)	(44,403)	(8,883)	0	0	0
3075	West Linn School District	6/30/2016	Proportion	5.3	1.3	(2,037,543)	(499,775)	(384,442)	(384,442)	(115,333)	0	0	0	0
3075	West Linn School District	6/30/2016	Contribution	5.3	1.3	(180,417)	(44,253)	(34,041)	(34,041)	(10,212)	0	0	0	0
3075	West Linn School District	6/30/2015	Proportion	5.3	0.3	2,127,644	120,434	401,442	120,434	0	0	0	0	0
3075	West Linn School District	6/30/2015	Contribution	5.3	0.3	(677,281)	(38,336)	(127,789)	(38,336)	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3075	West Linn School District	6/30/2014	Proportion	5.4	0.0	(369,345)	0	(27,360)	0	0	0	0	0	0
3075	West Linn School District	6/30/2014	Contribution	5.4	0.0	(155,894)	0	(11,549)	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3083	Welches Elementary School	6/30/2014	Contribution	5.4	0.0	851	0	61	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3094	Damascus-Union School District 26	6/30/2014	Contribution	5.4	0.0	780	0	60	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2015	Contribution	5.3	0.3	1,455	80	275	80	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3102	Molalla Elementary School 35	6/30/2014	Contribution	5.4	0.0	1,186	0	86	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2015	Contribution	5.3	0.3	1,914	109	361	109	0	0	0	0	0
3109	Boring School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3109	Boring School District	6/30/2014	Contribution	5.4	0.0	1,219	0	89	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2015	Contribution	5.3	0.3	2,585	145	488	145	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3111	Sandy Elementary School District 46	6/30/2014	Contribution	5.4	0.0	4,792	0	357	0	0	0	0	0	0
3116	Colton School District 53	6/30/2019	Proportion	5.3	4.3	(767,384)	(622,595)	(144,789)	(144,789)	(144,789)	(144,789)	(144,789)	(43,439)	0
3116	Colton School District 53	6/30/2019	Contribution	5.3	4.3	55,117	44,718	10,399	10,399	10,399	10,399	10,399	3,122	0
3116	Colton School District 53	6/30/2018	Proportion	5.2	3.2	163,412	100,562	31,425	31,425	31,425	31,425	6,287	0	0
3116	Colton School District 53	6/30/2018	Contribution	5.2	3.2	48,854	30,064	9,395	9,395	9,395	9,395	1,879	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3116	Colton School District 53	6/30/2017	Proportion	5.2	2.2	(191,717)	(81,110)	(36,869)	(36,869)	(36,869)	(7,372)	0	0	
3116	Colton School District 53	6/30/2017	Contribution	5.2	2.2	162,618	68,799	31,273	31,273	31,273	6,253	0	0	
3116	Colton School District 53	6/30/2016	Proportion	5.3	1.3	(367,378)	(90,110)	(69,317)	(69,317)	(20,793)	0	0	0	
3116	Colton School District 53	6/30/2016	Contribution	5.3	1.3	153,190	37,574	28,904	28,904	8,670	0	0	0	
3116	Colton School District 53	6/30/2015	Proportion	5.3	0.3	(949,107)	(53,722)	(179,077)	(53,722)	0	0	0	0	
3116	Colton School District 53	6/30/2015	Contribution	5.3	0.3	116,689	6,604	22,017	6,604	0	0	0	0	
3116	Colton School District 53	6/30/2014	Proportion	5.4	0.0	41,848	0	3,098	0	0	0	0	0	
3116	Colton School District 53	6/30/2014	Contribution	5.4	0.0	(79,721)	0	(5,906)	0	0	0	0	0	
3122	Oregon City School District 62	6/30/2019	Proportion	5.3	4.3	(3,356,224)	(2,722,974)	(633,250)	(633,250)	(633,250)	(633,250)	(633,250)	(189,974)	0
3122	Oregon City School District 62	6/30/2019	Contribution	5.3	4.3	(1,025,814)	(832,264)	(193,550)	(193,550)	(193,550)	(193,550)	(193,550)	(58,064)	0
3122	Oregon City School District 62	6/30/2018	Proportion	5.2	3.2	(3,839,559)	(2,362,805)	(738,377)	(738,377)	(738,377)	(738,377)	(147,674)	0	0
3122	Oregon City School District 62	6/30/2018	Contribution	5.2	3.2	(1,168,982)	(719,374)	(224,804)	(224,804)	(224,804)	(224,804)	(44,962)	0	0
3122	Oregon City School District 62	6/30/2017	Proportion	5.2	2.2	620,554	262,543	119,337	119,337	119,337	28,869	0	0	0
3122	Oregon City School District 62	6/30/2017	Contribution	5.2	2.2	(729,173)	(308,495)	(140,226)	(140,226)	(140,226)	(28,043)	0	0	0
3122	Oregon City School District 62	6/30/2016	Proportion	5.3	1.3	(610,693)	(149,793)	(115,225)	(115,225)	(34,568)	0	0	0	0
3122	Oregon City School District 62	6/30/2016	Contribution	5.3	1.3	(892,207)	(218,843)	(168,341)	(168,341)	(50,502)	0	0	0	0
3122	Oregon City School District 62	6/30/2015	Proportion	5.3	0.3	945,857	53,537	178,464	53,537	0	0	0	0	0
3122	Oregon City School District 62	6/30/2015	Contribution	5.3	0.3	(716,771)	(40,571)	(135,240)	(40,571)	0	0	0	0	0
3122	Oregon City School District 62	6/30/2014	Proportion	5.4	0.0	839,158	0	62,158	0	0	0	0	0	0
3122	Oregon City School District 62	6/30/2014	Contribution	5.4	0.0	(302,289)	0	(22,394)	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2015	Contribution	5.3	0.3	4,779	269	902	269	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3138	Canby Elementary School District 86	6/30/2014	Contribution	5.4	0.0	3,014	0	224	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2019	Proportion	5.3	4.3	1,054,901	855,863	199,038	199,038	199,038	199,038	199,038	59,711	0
3160	Gladstone School District 115	6/30/2019	Contribution	5.3	4.3	(1,170,389)	(949,561)	(220,828)	(220,828)	(220,828)	(220,828)	(66,249)	0	0
3160	Gladstone School District 115	6/30/2018	Proportion	5.2	3.2	(1,044,464)	(642,748)	(200,858)	(200,858)	(200,858)	(200,858)	(40,174)	0	0
3160	Gladstone School District 115	6/30/2018	Contribution	5.2	3.2	(950,215)	(584,747)	(182,734)	(182,734)	(182,734)	(182,734)	(36,545)	0	0
3160	Gladstone School District 115	6/30/2017	Proportion	5.2	2.2	1,740,888	736,530	334,786	334,786	334,786	66,958	0	0	0
3160	Gladstone School District 115	6/30/2017	Contribution	5.2	2.2	(891,097)	(377,002)	(171,365)	(171,365)	(171,365)	(34,272)	0	0	0
3160	Gladstone School District 115	6/30/2016	Proportion	5.3	1.3	1,221,225	299,545	230,420	230,420	69,125	0	0	0	0
3160	Gladstone School District 115	6/30/2016	Contribution	5.3	1.3	(478,873)	(117,461)	(90,353)	(90,353)	(27,108)	0	0	0	0
3160	Gladstone School District 115	6/30/2015	Proportion	5.3	0.3	2,153,832	121,917	406,383	121,917	0	0	0	0	0
3160	Gladstone School District 115	6/30/2015	Contribution	5.3	0.3	(317,240)	(17,955)	(59,857)	(17,955)	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3160	Gladstone School District 115	6/30/2014	Contribution	5.4	0.0	23,714	0	1,759	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2015	Contribution	5.3	0.3	348	18	66	18	0	0	0	0	0
3174	Canby Union High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3174	Canby Union High School	6/30/2014	Contribution	5.4	0.0	909	0	69	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2015	Contribution	5.3	0.3	1,320	75	249	75	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
3175	Sandy Union High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3175	Sandy Union High School	6/30/2014	Contribution	5.4	0.0	972	0	72	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3176	Molalla Union High School	6/30/2014	Contribution	5.4	0.0	1,849	0	139	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2019	Proportion	5.3	4.3	1,601,553	1,299,373	302,180	302,180	302,180	302,180	302,180	302,180	90,653
3179	Clatsop County School District 1C	6/30/2019	Contribution	5.3	4.3	(1,176,477)	(954,500)	(221,977)	(221,977)	(221,977)	(221,977)	(221,977)	(221,977)	(66,592)
3179	Clatsop County School District 1C	6/30/2018	Proportion	5.2	3.2	(1,351,799)	(831,877)	(259,961)	(259,961)	(259,961)	(259,961)	(259,961)	(259,961)	0
3179	Clatsop County School District 1C	6/30/2018	Contribution	5.2	3.2	(847,853)	(521,755)	(163,049)	(163,049)	(163,049)	(163,049)	(163,049)	(163,049)	(32,608)
3179	Clatsop County School District 1C	6/30/2017	Proportion	5.2	2.2	959,144	405,791	184,451	184,451	184,451	184,451	184,451	184,451	0
3179	Clatsop County School District 1C	6/30/2017	Contribution	5.2	2.2	(844,631)	(357,344)	(162,429)	(162,429)	(162,429)	(162,429)	(162,429)	(162,429)	0
3179	Clatsop County School District 1C	6/30/2016	Proportion	5.3	1.3	497,160	121,944	93,804	93,804	93,804	93,804	93,804	93,804	0
3179	Clatsop County School District 1C	6/30/2016	Contribution	5.3	1.3	(525,269)	(128,841)	(99,107)	(99,107)	(99,107)	(99,107)	(99,107)	(99,107)	0
3179	Clatsop County School District 1C	6/30/2015	Proportion	5.3	0.3	2,702,890	152,995	509,979	509,979	509,979	509,979	509,979	509,979	0
3179	Clatsop County School District 1C	6/30/2015	Contribution	5.3	0.3	(433,015)	(24,510)	(81,701)	(81,701)	(81,701)	(81,701)	(81,701)	(81,701)	0
3179	Clatsop County School District 1C	6/30/2014	Proportion	5.4	0.0	92,592	0	6,857	0	0	0	0	0	0
3179	Clatsop County School District 1C	6/30/2014	Contribution	5.4	0.0	9,989	0	739	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2019	Proportion	5.3	4.3	(36,711)	(29,784)	(6,927)	(6,927)	(6,927)	(6,927)	(6,927)	(6,927)	(2,076)
3186	Jewell School District 8	6/30/2019	Contribution	5.3	4.3	(8,522)	(6,914)	(1,608)	(1,608)	(1,608)	(1,608)	(1,608)	(1,608)	(482)
3186	Jewell School District 8	6/30/2018	Proportion	5.2	3.2	478,347	294,367	91,990	91,990	91,990	91,990	91,990	91,990	18,397
3186	Jewell School District 8	6/30/2018	Contribution	5.2	3.2	57,603	35,447	11,078	11,078	11,078	11,078	11,078	11,078	0
3186	Jewell School District 8	6/30/2017	Proportion	5.2	2.2	(233,554)	(98,812)	(44,914)	(44,914)	(44,914)	(44,914)	(44,914)	(44,914)	0
3186	Jewell School District 8	6/30/2017	Contribution	5.2	2.2	115,825	49,003	22,274	22,274	22,274	22,274	22,274	22,274	4,455
3186	Jewell School District 8	6/30/2016	Proportion	5.3	1.3	(425,327)	(104,327)	(80,250)	(80,250)	(80,250)	(80,250)	(80,250)	(80,250)	0
3186	Jewell School District 8	6/30/2016	Contribution	5.3	1.3	62,174	15,250	11,731	11,731	11,731	11,731	11,731	11,731	0
3186	Jewell School District 8	6/30/2015	Proportion	5.3	0.3	(341,155)	(19,310)	(64,369)	(64,369)	(64,369)	(64,369)	(64,369)	(64,369)	0
3186	Jewell School District 8	6/30/2015	Contribution	5.3	0.3	32,901	1,861	6,208	6,208	6,208	6,208	6,208	6,208	0
3186	Jewell School District 8	6/30/2014	Proportion	5.4	0.0	115,640	0	8,565	0	0	0	0	0	0
3186	Jewell School District 8	6/30/2014	Contribution	5.4	0.0	(30,232)	0	(2,237)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2019	Proportion	5.3	4.3	80,055	64,950	15,105	15,105	15,105	15,105	15,105	15,105	4,530
3187	Seaside Schools	6/30/2019	Contribution	5.3	4.3	(366,457)	(297,314)	(69,143)	(69,143)	(69,143)	(69,143)	(69,143)	(69,143)	(20,742)
3187	Seaside Schools	6/30/2018	Proportion	5.2	3.2	(666,728)	(410,294)	(128,217)	(128,217)	(128,217)	(128,217)	(128,217)	(128,217)	(25,643)
3187	Seaside Schools	6/30/2018	Contribution	5.2	3.2	(204,006)	(125,542)	(39,232)	(39,232)	(39,232)	(39,232)	(39,232)	(39,232)	(7,846)
3187	Seaside Schools	6/30/2017	Proportion	5.2	2.2	383,382	162,201	73,727	73,727	73,727	73,727	73,727	73,727	14,747
3187	Seaside Schools	6/30/2017	Contribution	5.2	2.2	(99,789)	(42,219)	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)	(19,190)	(3,839)
3187	Seaside Schools	6/30/2016	Proportion	5.3	1.3	(511,823)	(125,543)	(96,570)	(96,570)	(96,570)	(96,570)	(96,570)	(96,570)	0
3187	Seaside Schools	6/30/2016	Contribution	5.3	1.3	(72,185)	(17,705)	(13,620)	(13,620)	(13,620)	(13,620)	(13,620)	(13,620)	0
3187	Seaside Schools	6/30/2015	Proportion	5.3	0.3	(162,606)	(9,206)	(30,680)	(30,680)	(30,680)	(30,680)	(30,680)	(30,680)	0
3187	Seaside Schools	6/30/2015	Contribution	5.3	0.3	(52,187)	(2,952)	(9,847)	(9,847)	(9,847)	(9,847)	(9,847)	(9,847)	0
3187	Seaside Schools	6/30/2014	Proportion	5.4	0.0	(278,577)	0	(20,637)	0	0	0	0	0	0
3187	Seaside Schools	6/30/2014	Contribution	5.4	0.0	(8,379)	0	(619)	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2019	Proportion	5.3	4.3	(120,413)	(97,694)	(22,719)	(22,719)	(22,719)	(22,719)	(22,719)	(22,719)	(6,818)
3195	Warrenton-Hammond School District	6/30/2019	Contribution	5.3	4.3	(301,984)	(245,006)	(56,978)	(56,978)	(56,978)	(56,978)	(56,978)	(56,978)	(17,094)
3195	Warrenton-Hammond School District	6/30/2018	Proportion	5.2	3.2	385,941	237,503	74,219	74,219	74,219	74,219	74,219	74,219	14,846
3195	Warrenton-Hammond School District	6/30/2018	Contribution	5.2	3.2	(405,728)	(249,678)	(78,025)	(78,025)	(78,025)	(78,025)	(78,025)	(78,025)	(15,603)
3195	Warrenton-Hammond School District	6/30/2017	Proportion	5.2	2.2	351,906	148,884	67,674	67,674	67,674	67,674	67,674	67,674	13,536
3195	Warrenton-Hammond School District	6/30/2017	Contribution	5.2	2.2	(14,723)	(6,230)	(2,831)	(2,831)	(2,831)	(2,831)	(2,831)	(2,831)	(568)
3195	Warrenton-Hammond School District	6/30/2016	Proportion	5.3	1.3	96,976	23,788	18,297	18,297	18,297	18,297	18,297	18,297	0
3195	Warrenton-Hammond School District	6/30/2016	Contribution	5.3	1.3	(47,064)	(11,544)	(8,880)	(8,880)	(8,880)	(8,880)	(8,880)	(8,880)	0
3195	Warrenton-Hammond School District	6/30/2015	Proportion	5.3	0.3	(470,983)	(26,658)	(88,865)	(88,865)	(88,865)	(88,865)	(88,865)	(88,865)	0
3195	Warrenton-Hammond School District	6/30/2015	Contribution	5.3	0.3	10,479	594	1,977	1,977	1,977	1,977	1,977	1,977	0
3195	Warrenton-Hammond School District	6/30/2014	Proportion	5.4	0.0	7,640	0	565	0	0	0	0	0	0
3195	Warrenton-Hammond School District	6/30/2014	Contribution	5.4	0.0	(53,035)	0	(3,930)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2019	Proportion	5.3	4.3	(789,243)	(640,329)	(148,914)	(148,914)	(148,914)	(148,914)	(148,914)	(148,914)	(44,673)
3230	Vernonia School District	6/30/2019	Contribution	5.3	4.3	58,155	47,182	10,973	10,973	10,973	10,973	10,973	10,973	3,290
3230	Vernonia School District	6/30/2018	Proportion	5.2	3.2	(46,384)	(28,544)	(8,920)	(8,920)	(8,920)	(8,920)	(8,920)	(8,920)	0
3230	Vernonia School District	6/30/2018	Contribution	5.2	3.2	24,624	15,154	4,735	4,735	4,735	4,735	4,735	4,735	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3230	Vernonia School District	6/30/2017	Proportion	5.2	2.2	(370,230)	(156,636)	(71,198)	(71,198)	(71,198)	(14,240)	0	0	0
3230	Vernonia School District	6/30/2017	Contribution	5.2	2.2	139,102	58,852	26,750	26,750	26,750	5,352	0	0	0
3230	Vernonia School District	6/30/2016	Proportion	5.3	1.3	(342,549)	(84,021)	(64,632)	(64,632)	(19,389)	0	0	0	0
3230	Vernonia School District	6/30/2016	Contribution	5.3	1.3	136,178	33,402	25,694	25,694	7,708	0	0	0	0
3230	Vernonia School District	6/30/2015	Proportion	5.3	0.3	(338,233)	(19,143)	(63,818)	(19,143)	0	0	0	0	0
3230	Vernonia School District	6/30/2015	Contribution	5.3	0.3	145,784	8,254	27,506	8,254	0	0	0	0	0
3230	Vernonia School District	6/30/2014	Proportion	5.4	0.0	(249,229)	0	(18,459)	0	0	0	0	0	0
3230	Vernonia School District	6/30/2014	Contribution	5.4	0.0	(11,022)	0	(817)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2019	Proportion	5.3	4.3	(55,087)	(44,693)	(10,394)	(10,394)	(10,394)	(10,394)	(10,394)	(10,394)	0
3241	Coquille School District 8	6/30/2019	Contribution	5.3	4.3	231,131	187,521	43,610	43,610	43,610	43,610	43,610	13,081	0
3241	Coquille School District 8	6/30/2018	Proportion	5.2	3.2	323,650	199,170	62,240	62,240	62,240	62,240	12,450	0	0
3241	Coquille School District 8	6/30/2018	Contribution	5.2	3.2	252,349	155,291	48,529	48,529	48,529	48,529	9,704	0	0
3241	Coquille School District 8	6/30/2017	Proportion	5.2	2.2	112,991	47,804	21,729	21,729	21,729	4,346	0	0	0
3241	Coquille School District 8	6/30/2017	Contribution	5.2	2.2	310,536	131,382	59,718	59,718	59,718	11,946	0	0	0
3241	Coquille School District 8	6/30/2016	Proportion	5.3	1.3	(282,116)	(69,200)	(53,229)	(53,229)	(15,971)	0	0	0	0
3241	Coquille School District 8	6/30/2016	Contribution	5.3	1.3	301,322	73,910	56,853	56,853	17,057	0	0	0	0
3241	Coquille School District 8	6/30/2015	Proportion	5.3	0.3	(1,023,094)	(57,909)	(193,037)	(57,909)	0	0	0	0	0
3241	Coquille School District 8	6/30/2015	Contribution	5.3	0.3	214,419	12,139	40,456	12,139	0	0	0	0	0
3241	Coquille School District 8	6/30/2014	Proportion	5.4	0.0	(86,720)	0	(6,425)	0	0	0	0	0	0
3241	Coquille School District 8	6/30/2014	Contribution	5.4	0.0	(82,486)	0	(6,111)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2019	Proportion	5.3	4.3	(464,575)	(376,919)	(87,656)	(87,656)	(87,656)	(87,656)	(87,656)	(26,295)	0
3242	Coos Bay School District 9	6/30/2019	Contribution	5.3	4.3	(308,322)	(71,703)	(308,322)	(71,703)	(71,703)	(21,501)	0	0	0
3242	Coos Bay School District 9	6/30/2018	Proportion	5.2	3.2	385,743	237,381	74,181	74,181	74,181	14,838	0	0	0
3242	Coos Bay School District 9	6/30/2018	Contribution	5.2	3.2	(121,515)	(74,779)	(23,368)	(23,368)	(23,368)	(4,675)	0	0	0
3242	Coos Bay School District 9	6/30/2017	Proportion	5.2	2.2	(480,407)	(203,249)	(92,386)	(92,386)	(92,386)	(18,477)	0	0	0
3242	Coos Bay School District 9	6/30/2017	Contribution	5.2	2.2	221,329	93,640	42,563	42,563	42,563	8,514	0	0	0
3242	Coos Bay School District 9	6/30/2016	Proportion	5.3	1.3	(839,895)	(206,011)	(158,471)	(158,471)	(47,540)	0	0	0	0
3242	Coos Bay School District 9	6/30/2016	Contribution	5.3	1.3	103,638	25,422	19,554	19,554	5,868	0	0	0	0
3242	Coos Bay School District 9	6/30/2015	Proportion	5.3	0.3	(898,215)	(50,840)	(169,475)	(50,840)	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2015	Contribution	5.3	0.3	88,193	4,993	16,640	4,993	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2014	Proportion	5.4	0.0	(35,235)	0	(2,610)	0	0	0	0	0	0
3242	Coos Bay School District 9	6/30/2014	Contribution	5.4	0.0	11,897	0	882	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2019	Proportion	5.3	4.3	(488,462)	(396,299)	(92,163)	(92,163)	(92,163)	(92,163)	(92,163)	(27,647)	0
3245	North Bend Public Schools	6/30/2019	Contribution	5.3	4.3	(258,069)	(209,377)	(48,692)	(48,692)	(48,692)	(14,609)	0	0	0
3245	North Bend Public Schools	6/30/2018	Proportion	5.2	3.2	(733,364)	(451,300)	(141,032)	(141,032)	(141,032)	(141,032)	(28,204)	0	0
3245	North Bend Public Schools	6/30/2018	Contribution	5.2	3.2	(236,231)	(145,373)	(45,429)	(45,429)	(45,429)	(9,086)	0	0	0
3245	North Bend Public Schools	6/30/2017	Proportion	5.2	2.2	114,501	48,444	22,019	22,019	22,019	4,406	0	0	0
3245	North Bend Public Schools	6/30/2017	Contribution	5.2	2.2	(120,858)	(51,132)	(23,242)	(23,242)	(23,242)	(4,648)	0	0	0
3245	North Bend Public Schools	6/30/2016	Proportion	5.3	1.3	(76,925)	(18,869)	(14,514)	(14,514)	(4,355)	0	0	0	0
3245	North Bend Public Schools	6/30/2016	Contribution	5.3	1.3	(225,685)	(55,357)	(42,582)	(42,582)	(12,775)	0	0	0	0
3245	North Bend Public Schools	6/30/2015	Proportion	5.3	0.3	491,381	27,816	92,713	27,816	0	0	0	0	0
3245	North Bend Public Schools	6/30/2015	Contribution	5.3	0.3	(116,359)	(6,584)	(21,955)	(6,584)	0	0	0	0	0
3245	North Bend Public Schools	6/30/2014	Proportion	5.4	0.0	124,245	0	9,205	0	0	0	0	0	0
3245	North Bend Public Schools	6/30/2014	Contribution	5.4	0.0	(178,979)	0	(13,259)	0	0	0	0	0	0
3252	Powers School District	6/30/2019	Proportion	5.3	4.3	41,100	33,345	7,755	7,755	7,755	7,755	7,755	2,325	0
3252	Powers School District	6/30/2019	Contribution	5.3	4.3	(2,332)	(1,892)	(440)	(440)	(440)	(440)	(132)	0	0
3252	Powers School District	6/30/2018	Proportion	5.2	3.2	39,182	24,112	7,535	7,535	7,535	1,507	0	0	0
3252	Powers School District	6/30/2018	Contribution	5.2	3.2	23,554	14,494	4,530	4,530	4,530	904	0	0	0
3252	Powers School District	6/30/2017	Proportion	5.2	2.2	176,742	74,775	33,989	33,989	33,989	6,797	0	0	0
3252	Powers School District	6/30/2017	Contribution	5.2	2.2	35,282	14,927	6,785	6,785	6,785	1,357	0	0	0
3252	Powers School District	6/30/2016	Proportion	5.3	1.3	(248,478)	(60,946)	(46,883)	(46,883)	(14,063)	0	0	0	0
3252	Powers School District	6/30/2016	Contribution	5.3	1.3	64,449	15,809	12,160	12,160	3,649	0	0	0	0
3252	Powers School District	6/30/2015	Proportion	5.3	0.3	(188,058)	(10,643)	(35,483)	(10,643)	0	0	0	0	0
3252	Powers School District	6/30/2015	Contribution	5.3	0.3	26,536	1,501	5,007	1,501	0	0	0	0	0
3252	Powers School District	6/30/2014	Proportion	5.4	0.0	(24,744)	0	(1,834)	0	0	0	0	0	0
3252	Powers School District	6/30/2014	Contribution	5.4	0.0	(11,316)	0	(836)	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2019	Proportion	5.3	4.3	(952,274)	(772,600)	(179,674)	(179,674)	(179,674)	(179,674)	(179,674)	(53,904)	0
3257	Myrtle Point School District 41	6/30/2019	Contribution	5.3	4.3	(97,007)	(78,704)	(18,303)	(18,303)	(18,303)	(18,303)	(18,303)	(5,492)	0
3257	Myrtle Point School District 41	6/30/2018	Proportion	5.2	3.2	(647,225)	(398,293)	(124,466)	(124,466)	(124,466)	(24,895)	0	0	0
3257	Myrtle Point School District 41	6/30/2018	Contribution	5.2	3.2	(10,347)	(6,367)	(1,990)	(1,990)	(1,990)	(397)	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Proportion	5.2	2.2	(1,025,221)	(433,747)	(197,158)	(197,158)	(197,158)	(39,431)	0	0	0
3257	Myrtle Point School District 41	6/30/2017	Contribution	5.2	2.2	49,003	20,731	9,424	9,424	9,424	1,883	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Proportion	5.3	1.3	133,023	32,627	25,099	25,099	7,528	0	0	0	0
3257	Myrtle Point School District 41	6/30/2016	Contribution	5.3	1.3	(29,325)	(7,193)	(5,533)	(5,533)	(1,660)	0	0	0	0
3257	Myrtle Point School District 41	6/30/2015	Proportion	5.3	0.3	(479,519)	(27,144)	(90,475)	(27,144)	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2015	Contribution	5.3	0.3	179,350	10,150	33,840	10,150	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3257	Myrtle Point School District 41	6/30/2014	Proportion	5.4	0.0	68,839	0	5,099	0	0	0	0	0	0
3257	Myrtle Point School District 41	6/30/2014	Contribution	5.4	0.0	(14,992)	0	(1,112)	0	0	0	0	0	0
3264	Bandon School District	6/30/2019	Proportion	5.3	4.3	(1,082,134)	(877,958)	(204,176)	(204,176)	(204,176)	(204,176)	(204,176)	(61,254)	0
3264	Bandon School District	6/30/2019	Contribution	5.3	4.3	51,234	41,567	9,667	9,667	9,667	9,667	9,667	2,899	0
3264	Bandon School District	6/30/2018	Proportion	5.2	3.2	315,655	194,249	60,703	60,703	60,703	60,703	12,140	0	0
3264	Bandon School District	6/30/2018	Contribution	5.2	3.2	(3,080)	(1,896)	(592)	(592)	(592)	(592)	(120)	0	0
3264	Bandon School District	6/30/2017	Proportion	5.2	2.2	290,263	122,803	55,820	55,820	55,820	11,163	0	0	0
3264	Bandon School District	6/30/2017	Contribution	5.2	2.2	138,711	58,686	26,675	26,675	26,675	5,336	0	0	0
3264	Bandon School District	6/30/2016	Proportion	5.3	1.3	(677,623)	(166,211)	(127,853)	(127,853)	(38,358)	0	0	0	0
3264	Bandon School District	6/30/2016	Contribution	5.3	1.3	222,467	54,567	41,975	41,975	12,592	0	0	0	0
3264	Bandon School District	6/30/2015	Proportion	5.3	0.3	(917,330)	(51,925)	(173,081)	(51,925)	0	0	0	0	0
3264	Bandon School District	6/30/2015	Contribution	5.3	0.3	124,994	7,074	23,584	7,074	0	0	0	0	0
3264	Bandon School District	6/30/2014	Proportion	5.4	0.0	(177,337)	0	(13,137)	0	0	0	0	0	0
3264	Bandon School District	6/30/2014	Contribution	5.4	0.0	(60,792)	0	(4,502)	0	0	0	0	0	0
3274	Crook County School District	6/30/2019	Proportion	5.3	4.3	3,206,057	2,601,141	604,916	604,916	604,916	604,916	604,916	181,477	0
3274	Crook County School District	6/30/2019	Contribution	5.3	4.3	(1,584,830)	(1,285,805)	(299,025)	(299,025)	(299,025)	(299,025)	(89,705)	0	0
3274	Crook County School District	6/30/2018	Proportion	5.2	3.2	(1,911,360)	(1,176,222)	(367,569)	(367,569)	(367,569)	(367,569)	(73,515)	0	0
3274	Crook County School District	6/30/2018	Contribution	5.2	3.2	(1,104,350)	(679,600)	(212,375)	(212,375)	(212,375)	(212,375)	(42,475)	0	0
3274	Crook County School District	6/30/2017	Proportion	5.2	2.2	1,159,460	490,541	222,973	222,973	222,973	44,595	0	0	0
3274	Crook County School District	6/30/2017	Contribution	5.2	2.2	(1,217,412)	(515,058)	(234,118)	(234,118)	(46,822)	0	0	0	0
3274	Crook County School District	6/30/2016	Proportion	5.3	1.3	484,467	118,831	91,409	91,409	27,422	0	0	0	0
3274	Crook County School District	6/30/2016	Contribution	5.3	1.3	(925,842)	(227,094)	(174,687)	(174,687)	(52,407)	0	0	0	0
3274	Crook County School District	6/30/2015	Proportion	5.3	0.3	1,793,667	101,527	338,428	101,527	0	0	0	0	0
3274	Crook County School District	6/30/2015	Contribution	5.3	0.3	(752,157)	(42,577)	(141,916)	(42,577)	0	0	0	0	0
3274	Crook County School District	6/30/2014	Proportion	5.4	0.0	463,934	0	34,364	0	0	0	0	0	0
3274	Crook County School District	6/30/2014	Contribution	5.4	0.0	(463,354)	0	(34,324)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2019	Proportion	5.3	4.3	(15,946)	(12,937)	(3,009)	(3,009)	(3,009)	(3,009)	(3,009)	(901)	0
3275	Port Orford-Langlois School District 2CJ	6/30/2019	Contribution	5.3	4.3	8,867	7,194	1,673	1,673	1,673	1,673	502	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2018	Proportion	5.2	3.2	(477,307)	(293,727)	(91,790)	(91,790)	(91,790)	(91,790)	(18,357)	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2018	Contribution	5.2	3.2	112,627	69,309	21,659	21,659	21,659	4,332	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Proportion	5.2	2.2	(266,111)	(112,586)	(51,175)	(51,175)	(51,175)	(10,236)	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2017	Contribution	5.2	2.2	(36,033)	(15,246)	(6,929)	(6,929)	(6,929)	(1,388)	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Proportion	5.3	1.3	(97,781)	(23,985)	(18,449)	(18,449)	(5,536)	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2016	Contribution	5.3	1.3	55,076	10,392	10,392	10,392	3,116	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2015	Proportion	5.3	0.3	54,098	3,063	10,207	3,063	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2015	Contribution	5.3	0.3	51,131	2,896	9,647	2,896	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2014	Proportion	5.4	0.0	(179,584)	0	(13,304)	0	0	0	0	0	0
3275	Port Orford-Langlois School District 2CJ	6/30/2014	Contribution	5.4	0.0	28,674	0	2,124	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2015	Contribution	5.3	0.3	946	56	178	56	0	0	0	0	0
3277	Curry County School District 3C	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3277	Curry County School District 3C	6/30/2014	Contribution	5.4	0.0	1,440	0	105	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3281	Ophir School	6/30/2014	Contribution	5.4	0.0	1,044	0	79	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
3282	Pistol River School District 16	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3282	Pistol River School District 16	6/30/2014	Contribution	5.4	0.0	1,050	0	80	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2019	Proportion	5.3	4.3	679,327	551,152	128,175	128,175	128,175	128,175	128,175	128,175	38,452
3283	Brookings-Harbor School District 17C	6/30/2019	Contribution	5.3	4.3	(646,251)	(524,317)	(121,934)	(121,934)	(121,934)	(121,934)	(121,934)	(121,934)	(36,581)
3283	Brookings-Harbor School District 17C	6/30/2018	Proportion	5.2	3.2	(777,159)	(478,251)	(149,454)	(149,454)	(149,454)	(149,454)	(149,454)	(149,454)	0
3283	Brookings-Harbor School District 17C	6/30/2018	Contribution	5.2	3.2	(455,055)	(280,033)	(87,511)	(87,511)	(87,511)	(87,511)	(87,511)	(87,511)	(17,500)
3283	Brookings-Harbor School District 17C	6/30/2017	Proportion	5.2	2.2	493,425	208,758	94,889	94,889	94,889	94,889	18,980	0	0
3283	Brookings-Harbor School District 17C	6/30/2017	Contribution	5.2	2.2	(441,344)	(186,722)	(84,874)	(84,874)	(84,874)	(84,874)	(16,974)	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Proportion	5.3	1.3	567,894	139,294	107,150	107,150	32,144	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2016	Contribution	5.3	1.3	(507,921)	(124,585)	(95,834)	(95,834)	(28,751)	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Proportion	5.3	0.3	669,589	37,899	126,338	37,899	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2015	Contribution	5.3	0.3	(353,373)	(20,003)	(66,674)	(20,003)	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2014	Proportion	5.4	0.0	54,863	0	4,063	0	0	0	0	0	0
3283	Brookings-Harbor School District 17C	6/30/2014	Contribution	5.4	0.0	(118,354)	0	(8,769)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2019	Proportion	5.3	4.3	(542,861)	(440,434)	(102,427)	(102,427)	(102,427)	(102,427)	(102,427)	(102,427)	(30,726)
3288	Central Curry School District 1	6/30/2019	Contribution	5.3	4.3	72,014	58,426	13,588	13,588	13,588	13,588	13,588	13,588	4,074
3288	Central Curry School District 1	6/30/2018	Proportion	5.2	3.2	94,733	58,297	18,218	18,218	18,218	18,218	18,218	3,643	0
3288	Central Curry School District 1	6/30/2018	Contribution	5.2	3.2	(61,287)	37,715	11,786	11,786	11,786	11,786	2,357	0	0
3288	Central Curry School District 1	6/30/2017	Proportion	5.2	2.2	(98,501)	(41,675)	(18,942)	(18,942)	(18,942)	(3,791)	0	0	0
3288	Central Curry School District 1	6/30/2017	Contribution	5.2	2.2	160,545	67,923	30,874	30,874	30,874	6,175	0	0	0
3288	Central Curry School District 1	6/30/2016	Proportion	5.3	1.3	(658,635)	(161,551)	(124,271)	(124,271)	(37,280)	0	0	0	0
3288	Central Curry School District 1	6/30/2016	Contribution	5.3	1.3	151,161	37,077	28,521	28,521	8,556	0	0	0	0
3288	Central Curry School District 1	6/30/2015	Proportion	5.3	0.3	(219,362)	(12,417)	(41,389)	(12,417)	0	0	0	0	0
3288	Central Curry School District 1	6/30/2015	Contribution	5.3	0.3	54,990	3,115	10,375	3,115	0	0	0	0	0
3288	Central Curry School District 1	6/30/2014	Proportion	5.4	0.0	(142,038)	0	(10,523)	0	0	0	0	0	0
3288	Central Curry School District 1	6/30/2014	Contribution	5.4	0.0	9,719	0	719	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2019	Proportion	5.3	4.3	(1,185,762)	(962,033)	(223,729)	(223,729)	(223,729)	(223,729)	(223,729)	(223,729)	(67,117)
3291	Bend-La Pine Public Schools	6/30/2019	Contribution	5.3	4.3	(3,320,515)	(2,694,003)	(626,512)	(626,512)	(626,512)	(626,512)	(626,512)	(626,512)	(187,955)
3291	Bend-La Pine Public Schools	6/30/2018	Proportion	5.2	3.2	(1,337,098)	(822,830)	(257,134)	(257,134)	(257,134)	(257,134)	(257,134)	(257,134)	0
3291	Bend-La Pine Public Schools	6/30/2018	Contribution	5.2	3.2	(2,149,246)	(1,322,612)	(413,317)	(413,317)	(413,317)	(413,317)	(413,317)	(413,317)	0
3291	Bend-La Pine Public Schools	6/30/2017	Proportion	5.2	2.2	1,235,220	522,594	237,542	237,542	237,542	47,510	0	0	0
3291	Bend-La Pine Public Schools	6/30/2017	Contribution	5.2	2.2	(836,957)	(354,098)	(160,953)	(160,953)	(160,953)	(32,192)	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Proportion	5.3	1.3	(898,552)	(220,400)	(169,538)	(169,538)	(50,862)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2016	Contribution	5.3	1.3	(1,190,093)	(291,909)	(224,546)	(224,546)	(67,363)	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Proportion	5.3	0.3	407,128	23,043	76,817	23,043	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2015	Contribution	5.3	0.3	(777,479)	(44,009)	(146,694)	(44,009)	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Proportion	5.4	0.0	1,347,130	0	99,785	0	0	0	0	0	0
3291	Bend-La Pine Public Schools	6/30/2014	Contribution	5.4	0.0	(673,496)	0	(64,701)	0	0	0	0	0	0
3296	Sisters School District	6/30/2019	Proportion	5.3	4.3	(855,203)	(693,844)	(161,359)	(161,359)	(161,359)	(161,359)	(161,359)	(161,359)	(48,408)
3296	Sisters School District	6/30/2019	Contribution	5.3	4.3	(346,189)	(280,870)	(65,319)	(65,319)	(65,319)	(65,319)	(65,319)	(65,319)	(19,594)
3296	Sisters School District	6/30/2018	Proportion	5.2	3.2	(242,232)	(149,066)	(46,583)	(46,583)	(46,583)	(9,317)	0	0	0
3296	Sisters School District	6/30/2018	Contribution	5.2	3.2	(441,180)	(271,496)	(84,842)	(84,842)	(84,842)	(84,842)	(16,970)	0	0
3296	Sisters School District	6/30/2017	Proportion	5.2	2.2	311,229	131,673	59,852	59,852	59,852	11,969	0	0	0
3296	Sisters School District	6/30/2017	Contribution	5.2	2.2	(361,224)	(152,826)	(69,466)	(69,466)	(69,466)	(13,894)	0	0	0
3296	Sisters School District	6/30/2016	Proportion	5.3	1.3	298,770	73,282	56,372	56,372	16,910	0	0	0	0
3296	Sisters School District	6/30/2016	Contribution	5.3	1.3	(347,808)	(85,312)	(65,624)	(65,624)	(19,688)	0	0	0	0
3296	Sisters School District	6/30/2015	Proportion	5.3	0.3	328,358	18,588	61,954	18,588	0	0	0	0	0
3296	Sisters School District	6/30/2015	Contribution	5.3	0.3	(319,536)	(18,086)	(60,290)	(18,086)	0	0	0	0	0
3296	Sisters School District	6/30/2014	Proportion	5.4	0.0	(17,348)	0	(1,283)	0	0	0	0	0	0
3296	Sisters School District	6/30/2014	Contribution	5.4	0.0	54,027	0	4,002	0	0	0	0	0	0
3307	Oakland School District	6/30/2019	Proportion	5.3	4.3	(772,168)	(626,476)	(145,692)	(145,692)	(145,692)	(145,692)	(145,692)	(145,692)	(43,708)
3307	Oakland School District	6/30/2019	Contribution	5.3	4.3	614,291	498,387	115,904	115,904	115,904	115,904	115,904	115,904	34,771
3307	Oakland School District	6/30/2018	Proportion	5.2	3.2	142,889	87,931	27,479	27,479	27,479	5,494	0	0	0
3307	Oakland School District	6/30/2018	Contribution	5.2	3.2	89,742	55,226	17,258	17,258	17,258	17,258	3,452	0	0
3307	Oakland School District	6/30/2017	Proportion	5.2	2.2	3,029	1,283	582	582	119	0	0	0	0
3307	Oakland School District	6/30/2017	Contribution	5.2	2.2	40,178	16,997	7,727	7,727	1,543	0	0	0	0
3307	Oakland School District	6/30/2016	Proportion	5.3	1.3	(493,184)	(120,968)	(93,054)	(93,054)	(27,914)	0	0	0	0
3307	Oakland School District	6/30/2016	Contribution	5.3	1.3	126,298	30,978	23,830	23,830	7,148	0	0	0	0
3307	Oakland School District	6/30/2015	Proportion	5.3	0.3	(365,934)	(20,714)	(69,044)	(20,714)	0	0	0	0	0
3307	Oakland School District	6/30/2015	Contribution	5.3	0.3	50,545	2,860	9,537	2,860	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3307	Oakland School District	6/30/2014	Proportion	5.4	0.0	(6,342)	0	(472)	0	0	0	0	0	0
3307	Oakland School District	6/30/2014	Contribution	5.4	0.0	(29,192)	0	(2,162)	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2019	Proportion	5.3	4.3	(208,243)	(168,952)	(39,291)	(39,291)	(39,291)	(39,291)	(39,291)	(11,788)	0
3310	Roseburg Public Schools	6/30/2019	Contribution	5.3	4.3	1,095,323	888,658	206,665	206,665	206,665	206,665	206,665	61,998	0
3310	Roseburg Public Schools	6/30/2018	Proportion	5.2	3.2	(6,036,462)	(3,714,746)	(1,160,858)	(1,160,858)	(1,160,858)	(1,160,858)	(232,172)	0	0
3310	Roseburg Public Schools	6/30/2018	Contribution	5.2	3.2	4,821,705	2,967,203	927,251	927,251	927,251	927,251	185,450	0	0
3310	Roseburg Public Schools	6/30/2017	Proportion	5.2	2.2	2,382,329	1,007,909	458,140	458,140	458,140	458,140	91,629	0	0
3310	Roseburg Public Schools	6/30/2017	Contribution	5.2	2.2	(1,234,926)	(522,468)	(237,486)	(237,486)	(237,486)	(237,486)	(47,496)	0	0
3310	Roseburg Public Schools	6/30/2016	Proportion	5.3	1.3	830,597	203,733	156,716	156,716	156,716	156,716	0	0	0
3310	Roseburg Public Schools	6/30/2016	Contribution	5.3	1.3	(1,098,248)	(269,380)	(207,217)	(207,217)	(207,217)	(207,217)	(62,163)	0	0
3310	Roseburg Public Schools	6/30/2015	Proportion	5.3	0.3	255,933	14,488	48,289	14,488	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2015	Contribution	5.3	0.3	(716,554)	(40,559)	(135,199)	(40,559)	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Proportion	5.4	0.0	9,022	0	667	0	0	0	0	0	0
3310	Roseburg Public Schools	6/30/2014	Contribution	5.4	0.0	(122,338)	0	(9,063)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2019	Proportion	5.3	4.3	741,502	601,596	139,906	139,906	139,906	139,906	139,906	41,972	0
3316	Glide School District 12	6/30/2019	Contribution	5.3	4.3	(222,811)	(180,771)	(42,040)	(42,040)	(42,040)	(42,040)	(42,040)	(12,611)	0
3316	Glide School District 12	6/30/2018	Proportion	5.2	3.2	(407,700)	(250,892)	(78,404)	(78,404)	(78,404)	(78,404)	(15,680)	0	0
3316	Glide School District 12	6/30/2018	Contribution	5.2	3.2	(72,129)	(44,387)	(13,871)	(13,871)	(13,871)	(13,871)	(2,774)	0	0
3316	Glide School District 12	6/30/2017	Proportion	5.2	2.2	438,654	185,583	84,357	84,357	84,357	84,357	16,869	0	0
3316	Glide School District 12	6/30/2017	Contribution	5.2	2.2	(84,081)	(35,574)	(16,169)	(16,169)	(16,169)	(16,169)	(3,236)	0	0
3316	Glide School District 12	6/30/2016	Proportion	5.3	1.3	(63,488)	(15,572)	(11,979)	(11,979)	(3,593)	0	0	0	0
3316	Glide School District 12	6/30/2016	Contribution	5.3	1.3	(50,575)	(12,407)	(9,542)	(9,542)	(2,865)	0	0	0	0
3316	Glide School District 12	6/30/2015	Proportion	5.3	0.3	(41,510)	(2,350)	(7,832)	(2,350)	0	0	0	0	0
3316	Glide School District 12	6/30/2015	Contribution	5.3	0.3	(38,809)	(2,254)	(7,511)	(2,254)	0	0	0	0	0
3316	Glide School District 12	6/30/2014	Proportion	5.4	0.0	(40,927)	0	(3,032)	0	0	0	0	0	0
3316	Glide School District 12	6/30/2014	Contribution	5.4	0.0	13,991	0	991	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2019	Proportion	5.3	4.3	(454,007)	(368,345)	(85,662)	(85,662)	(85,662)	(85,662)	(85,662)	(25,697)	0
3318	Days Creek School District 15	6/30/2019	Contribution	5.3	4.3	51,284	41,608	9,676	9,676	9,676	9,676	9,676	2,904	0
3318	Days Creek School District 15	6/30/2018	Proportion	5.2	3.2	34,075	20,969	6,553	6,553	6,553	6,553	1,310	0	0
3318	Days Creek School District 15	6/30/2018	Contribution	5.2	3.2	6,785	4,175	1,305	1,305	1,305	1,305	260	0	0
3318	Days Creek School District 15	6/30/2017	Proportion	5.2	2.2	3,576	1,512	688	688	688	136	0	0	0
3318	Days Creek School District 15	6/30/2017	Contribution	5.2	2.2	51,483	21,780	9,901	9,901	9,901	1,978	0	0	0
3318	Days Creek School District 15	6/30/2016	Proportion	5.3	1.3	(134,375)	(32,959)	(25,354)	(25,354)	(7,605)	0	0	0	0
3318	Days Creek School District 15	6/30/2016	Contribution	5.3	1.3	64,171	15,739	12,108	12,108	3,631	0	0	0	0
3318	Days Creek School District 15	6/30/2015	Proportion	5.3	0.3	(328,558)	(18,598)	(61,992)	(18,598)	0	0	0	0	0
3318	Days Creek School District 15	6/30/2015	Contribution	5.3	0.3	38,699	2,189	7,302	2,189	0	0	0	0	0
3318	Days Creek School District 15	6/30/2014	Proportion	5.4	0.0	(147,738)	0	(10,943)	0	0	0	0	0	0
3318	Days Creek School District 15	6/30/2014	Contribution	5.4	0.0	(39,050)	0	(2,895)	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2019	Proportion	5.3	4.3	1,148,251	931,600	216,651	216,651	216,651	216,651	216,651	64,996	0
3319	South Umpqua School District	6/30/2019	Contribution	5.3	4.3	(489,493)	(397,136)	(92,357)	(92,357)	(92,357)	(92,357)	(92,357)	(27,708)	0
3319	South Umpqua School District	6/30/2018	Proportion	5.2	3.2	(1,797,713)	(1,106,285)	(345,714)	(345,714)	(345,714)	(345,714)	(69,143)	0	0
3319	South Umpqua School District	6/30/2018	Contribution	5.2	3.2	(233,022)	(143,398)	(44,812)	(44,812)	(44,812)	(44,812)	(8,962)	0	0
3319	South Umpqua School District	6/30/2017	Proportion	5.2	2.2	1,105,095	467,541	212,518	212,518	212,518	42,505	0	0	0
3319	South Umpqua School District	6/30/2017	Contribution	5.2	2.2	(400,378)	(169,390)	(76,996)	(76,996)	(76,996)	(15,398)	0	0	0
3319	South Umpqua School District	6/30/2016	Proportion	5.3	1.3	887,672	217,732	167,485	167,485	50,247	0	0	0	0
3319	South Umpqua School District	6/30/2016	Contribution	5.3	1.3	(184,012)	(45,136)	(34,719)	(34,719)	(10,417)	0	0	0	0
3319	South Umpqua School District	6/30/2015	Proportion	5.3	0.3	488,917	27,677	92,248	27,677	0	0	0	0	0
3319	South Umpqua School District	6/30/2015	Contribution	5.3	0.3	(72,013)	(4,078)	(13,587)	(4,078)	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3319	South Umpqua School District	6/30/2014	Contribution	5.4	0.0	5,593	0	413	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2019	Proportion	5.3	4.3	(344,021)	(279,111)	(64,910)	(64,910)	(64,910)	(64,910)	(64,910)	(19,471)	0
3320	Camas Valley School District 21	6/30/2019	Contribution	5.3	4.3	304,203	246,806	57,397	57,397	57,397	57,397	57,397	17,218	0
3320	Camas Valley School District 21	6/30/2018	Proportion	5.2	3.2	227,240	139,840	43,700	43,700	43,700	43,700	8,740	0	0
3320	Camas Valley School District 21	6/30/2018	Contribution	5.2	3.2	20,272	12,476	3,898	3,898	3,898	782	0	0	0
3320	Camas Valley School District 21	6/30/2017	Proportion	5.2	2.2	(62,665)	(26,512)	(12,051)	(12,051)	(12,051)	(2,410)	0	0	0
3320	Camas Valley School District 21	6/30/2017	Contribution	5.2	2.2	80,033	33,860	15,391	15,391	15,391	3,078	0	0	0
3320	Camas Valley School District 21	6/30/2016	Proportion	5.3	1.3	(67,007)	(16,435)	(12,643)	(12,643)	(3,792)	0	0	0	0
3320	Camas Valley School District 21	6/30/2016	Contribution	5.3	1.3	70,578	17,310	13,317	13,317	3,993	0	0	0	0
3320	Camas Valley School District 21	6/30/2015	Proportion	5.3	0.3	(57,891)	(3,276)	(10,923)	(3,276)	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2015	Contribution	5.3	0.3	62,698	3,548	11,830	3,548	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2014	Proportion	5.4	0.0	(1,930)	0	(145)	0	0	0	0	0	0
3320	Camas Valley School District 21	6/30/2014	Contribution	5.4	0.0	22,651	0	1,676	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2019	Proportion	5.3	4.3	(83,718)	(67,922)	(15,796)	(15,796)	(15,796)	(15,796)	(15,796)	(4,738)	0
3321	North Douglas School District 22	6/30/2019	Contribution	5.3	4.3	46,753	37,932	8,821	8,821	8,821	8,821	2,648	0	0
3321	North Douglas School District 22	6/30/2018	Proportion	5.2	3.2	(67,917)	(41,795)	(13,061)	(13,061)	(13,061)	(13,061)	(2,612)	0	0
3321	North Douglas School District 22	6/30/2018	Contribution	5.2	3.2	50,244	30,920	9,662	9,662	9,662	9,662	1,934	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3321	North Douglas School District 22	6/30/2017	Proportion	5.2	2.2	(245,687)	(103,943)	(47,248)	(47,248)	(47,248)	(47,248)	(9,447)	0	0
3321	North Douglas School District 22	6/30/2017	Contribution	5.2	2.2	62,625	26,496	12,043	12,043	12,043	12,043	2,410	0	0
3321	North Douglas School District 22	6/30/2016	Proportion	5.3	1.3	(254,017)	(62,305)	(47,928)	(47,928)	(47,928)	(14,377)	0	0	0
3321	North Douglas School District 22	6/30/2016	Contribution	5.3	1.3	67,375	16,527	12,712	12,712	12,712	3,815	0	0	0
3321	North Douglas School District 22	6/30/2015	Proportion	5.3	0.3	(284,990)	(16,130)	(53,772)	(16,130)	0	0	0	0	0
3321	North Douglas School District 22	6/30/2015	Contribution	5.3	0.3	59,100	3,345	11,151	3,345	0	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Proportion	5.4	0.0	(93,302)	0	(6,912)	0	0	0	0	0	0
3321	North Douglas School District 22	6/30/2014	Contribution	5.4	0.0	(13,725)	0	(1,015)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2019	Proportion	5.3	4.3	37,106	30,105	7,001	7,001	7,001	7,001	7,001	2,101	0
3324	Yoncalla School District 32	6/30/2019	Contribution	5.3	4.3	32,272	26,183	6,089	6,089	6,089	6,089	6,089	1,827	0
3324	Yoncalla School District 32	6/30/2018	Proportion	5.2	3.2	123,691	76,117	23,787	23,787	23,787	23,787	4,756	0	0
3324	Yoncalla School District 32	6/30/2018	Contribution	5.2	3.2	67,548	41,568	12,990	12,990	12,990	12,990	2,598	0	0
3324	Yoncalla School District 32	6/30/2017	Proportion	5.2	2.2	(450,116)	(190,433)	(86,561)	(86,561)	(86,561)	(17,311)	0	0	0
3324	Yoncalla School District 32	6/30/2017	Contribution	5.2	2.2	78,499	33,211	15,096	15,096	15,096	3,019	0	0	0
3324	Yoncalla School District 32	6/30/2016	Proportion	5.3	1.3	(393,543)	(96,531)	(74,253)	(74,253)	(22,278)	0	0	0	0
3324	Yoncalla School District 32	6/30/2016	Contribution	5.3	1.3	36,957	8,821	6,784	6,784	2,037	0	0	0	0
3324	Yoncalla School District 32	6/30/2015	Proportion	5.3	0.3	53,369	3,019	10,070	3,019	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2015	Contribution	5.3	0.3	26,322	1,492	4,966	1,492	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Proportion	5.4	0.0	(30,877)	0	(2,287)	0	0	0	0	0	0
3324	Yoncalla School District 32	6/30/2014	Contribution	5.4	0.0	21,271	0	1,572	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2019	Proportion	5.3	4.3	(194,402)	(157,722)	(36,680)	(36,680)	(36,680)	(36,680)	(36,680)	(11,002)	0
3325	Elkton School District 34	6/30/2019	Contribution	5.3	4.3	21,943	17,803	4,140	4,140	4,140	4,140	4,140	1,243	0
3325	Elkton School District 34	6/30/2018	Proportion	5.2	3.2	170,243	104,765	32,739	32,739	32,739	32,739	6,548	0	0
3325	Elkton School District 34	6/30/2018	Contribution	5.2	3.2	17,163	10,561	3,301	3,301	3,301	3,301	658	0	0
3325	Elkton School District 34	6/30/2017	Proportion	5.2	2.2	(30,724)	(13,000)	(5,908)	(5,908)	(5,908)	(1,184)	0	0	0
3325	Elkton School District 34	6/30/2017	Contribution	5.2	2.2	61,924	26,200	11,908	11,908	11,908	2,384	0	0	0
3325	Elkton School District 34	6/30/2016	Proportion	5.3	1.3	(133,569)	(32,761)	(25,202)	(25,202)	(7,559)	0	0	0	0
3325	Elkton School District 34	6/30/2016	Contribution	5.3	1.3	60,507	14,843	11,416	11,416	3,427	0	0	0	0
3325	Elkton School District 34	6/30/2015	Proportion	5.3	0.3	(65,420)	(3,705)	(12,343)	(3,705)	0	0	0	0	0
3325	Elkton School District 34	6/30/2015	Contribution	5.3	0.3	39,536	2,236	7,460	2,236	0	0	0	0	0
3325	Elkton School District 34	6/30/2014	Proportion	5.4	0.0	(35,538)	0	(2,633)	0	0	0	0	0	0
3325	Elkton School District 34	6/30/2014	Contribution	5.4	0.0	2,627	0	197	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3331	Umpqua School District	6/30/2014	Contribution	5.4	0.0	932	67	0	0	0	0	0	0	0
3335	Riddle School District	6/30/2019	Proportion	5.3	4.3	(357,078)	(289,705)	(67,373)	(67,373)	(67,373)	(67,373)	(67,373)	(20,213)	0
3335	Riddle School District	6/30/2019	Contribution	5.3	4.3	(4,429)	(3,593)	(836)	(836)	(836)	(836)	(836)	(249)	0
3335	Riddle School District	6/30/2018	Proportion	5.2	3.2	(137,885)	(84,853)	(26,516)	(26,516)	(26,516)	(26,516)	(5,305)	0	0
3335	Riddle School District	6/30/2018	Contribution	5.2	3.2	19,557	12,035	3,761	3,761	3,761	3,761	752	0	0
3335	Riddle School District	6/30/2017	Proportion	5.2	2.2	(146,225)	(61,865)	(28,120)	(28,120)	(28,120)	(5,625)	0	0	0
3335	Riddle School District	6/30/2017	Contribution	5.2	2.2	72,858	30,825	14,011	14,011	14,011	2,803	0	0	0
3335	Riddle School District	6/30/2016	Proportion	5.3	1.3	13,068	3,204	2,466	2,466	738	0	0	0	0
3335	Riddle School District	6/30/2016	Contribution	5.3	1.3	94,059	23,071	17,747	17,747	5,324	0	0	0	0
3335	Riddle School District	6/30/2015	Proportion	5.3	0.3	(290,398)	(16,438)	(54,792)	(16,438)	0	0	0	0	0
3335	Riddle School District	6/30/2015	Contribution	5.3	0.3	102,302	5,792	19,302	5,792	0	0	0	0	0
3335	Riddle School District	6/30/2014	Proportion	5.4	0.0	(33,236)	0	(2,461)	0	0	0	0	0	0
3335	Riddle School District	6/30/2014	Contribution	5.4	0.0	1,296	0	96	0	0	0	0	0	0
3338	Glendale 77	6/30/2019	Proportion	5.3	4.3	58,332	47,326	11,006	11,006	11,006	11,006	11,006	3,302	0
3338	Glendale 77	6/30/2019	Contribution	5.3	4.3	(28,785)	(23,354)	(5,431)	(5,431)	(5,431)	(5,431)	(5,431)	(1,630)	0
3338	Glendale 77	6/30/2018	Proportion	5.2	3.2	38,247	23,537	7,355	7,355	7,355	7,355	1,472	0	0
3338	Glendale 77	6/30/2018	Contribution	5.2	3.2	38,442	23,656	7,393	7,393	7,393	7,393	1,477	0	0
3338	Glendale 77	6/30/2017	Proportion	5.2	2.2	(216,600)	(91,638)	(41,654)	(41,654)	(41,654)	(8,330)	0	0	0
3338	Glendale 77	6/30/2017	Contribution	5.2	2.2	79,954	33,826	15,376	15,376	15,376	3,074	0	0	0
3338	Glendale 77	6/30/2016	Proportion	5.3	1.3	(93,941)	(23,041)	(17,725)	(17,725)	(5,316)	0	0	0	0
3338	Glendale 77	6/30/2016	Contribution	5.3	1.3	66,982	16,430	12,638	12,638	3,792	0	0	0	0
3338	Glendale 77	6/30/2015	Proportion	5.3	0.3	(494,371)	(27,981)	(93,278)	(27,981)	0	0	0	0	0
3338	Glendale 77	6/30/2015	Contribution	5.3	0.3	58,833	3,328	11,101	3,328	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3338	Glendale 77	6/30/2014	Proportion	5.4	0.0	(124,857)	0	(9,247)	0	0	0	0	0	
3338	Glendale 77	6/30/2014	Contribution	5.4	0.0	(46,803)	0	(3,468)	0	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2019	Proportion	5.3	4.3	1,732,304	1,405,454	326,850	326,850	326,850	326,850	326,850	98,054	
3349	Winston-Dillard Schools	6/30/2019	Contribution	5.3	4.3	(272,760)	(221,296)	(51,464)	(51,464)	(51,464)	(51,464)	(51,464)	(15,440)	
3349	Winston-Dillard Schools	6/30/2018	Proportion	5.2	3.2	(1,757,430)	(1,081,496)	(337,967)	(337,967)	(337,967)	(337,967)	(337,967)	0	
3349	Winston-Dillard Schools	6/30/2018	Contribution	5.2	3.2	414	254	80	80	80	80	14	0	
3349	Winston-Dillard Schools	6/30/2017	Proportion	5.2	2.2	479,312	202,787	92,175	92,175	92,175	18,437	0	0	
3349	Winston-Dillard Schools	6/30/2017	Contribution	5.2	2.2	(207,317)	(87,710)	(39,869)	(39,869)	(39,869)	(7,972)	0	0	
3349	Winston-Dillard Schools	6/30/2016	Proportion	5.3	1.3	763,557	187,289	144,067	144,067	43,222	0	0	0	
3349	Winston-Dillard Schools	6/30/2016	Contribution	5.3	1.3	(104,564)	(25,648)	(19,729)	(19,729)	(5,919)	0	0	0	
3349	Winston-Dillard Schools	6/30/2015	Proportion	5.3	0.3	71,848	4,068	13,556	4,068	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2015	Contribution	5.3	0.3	(10,582)	(597)	(1,997)	(597)	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
3349	Winston-Dillard Schools	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	
3353	Sutherlin School District 130	6/30/2019	Proportion	5.3	4.3	264,925	214,939	49,986	49,986	49,986	49,986	49,986	14,995	
3353	Sutherlin School District 130	6/30/2019	Contribution	5.3	4.3	(518,538)	(420,701)	(97,837)	(97,837)	(97,837)	(97,837)	(97,837)	(29,353)	
3353	Sutherlin School District 130	6/30/2018	Proportion	5.2	3.2	(423,072)	(260,352)	(81,360)	(81,360)	(81,360)	(81,360)	(16,272)	0	
3353	Sutherlin School District 130	6/30/2018	Contribution	5.2	3.2	(522,316)	(321,426)	(100,445)	(100,445)	(100,445)	(100,445)	(20,091)	0	
3353	Sutherlin School District 130	6/30/2017	Proportion	5.2	2.2	386,742	163,623	74,373	74,373	74,373	14,877	0	0	
3353	Sutherlin School District 130	6/30/2017	Contribution	5.2	2.2	(439,220)	(185,825)	(84,465)	(84,465)	(84,465)	(16,895)	0	0	
3353	Sutherlin School District 130	6/30/2016	Proportion	5.3	1.3	723,236	177,396	136,460	136,460	40,936	0	0	0	
3353	Sutherlin School District 130	6/30/2016	Contribution	5.3	1.3	(472,300)	(115,848)	(89,113)	(89,113)	(26,735)	0	0	0	
3353	Sutherlin School District 130	6/30/2015	Proportion	5.3	0.3	375,726	21,266	70,892	21,266	0	0	0	0	
3353	Sutherlin School District 130	6/30/2015	Contribution	5.3	0.3	(294,780)	(16,685)	(55,619)	(16,685)	0	0	0	0	
3353	Sutherlin School District 130	6/30/2014	Proportion	5.4	0.0	39,837	0	2,952	0	0	0	0	0	
3353	Sutherlin School District 130	6/30/2014	Contribution	5.4	0.0	(113,448)	0	(8,403)	0	0	0	0	0	
3361	Arlington Public Schools	6/30/2019	Proportion	5.3	4.3	(415,559)	(337,152)	(78,407)	(78,407)	(78,407)	(78,407)	(78,407)	(23,524)	
3361	Arlington Public Schools	6/30/2019	Contribution	5.3	4.3	20,745	16,831	3,914	3,914	3,914	3,914	1,175	0	
3361	Arlington Public Schools	6/30/2018	Proportion	5.2	3.2	(102,462)	(63,054)	(19,704)	(19,704)	(19,704)	(19,704)	(3,942)	0	
3361	Arlington Public Schools	6/30/2018	Contribution	5.2	3.2	1,226	754	236	236	236	46	0	0	
3361	Arlington Public Schools	6/30/2017	Proportion	5.2	2.2	76,167	32,223	14,648	14,648	14,648	2,927	0	0	
3361	Arlington Public Schools	6/30/2017	Contribution	5.2	2.2	37,061	15,680	7,127	7,127	7,127	1,426	0	0	
3361	Arlington Public Schools	6/30/2016	Proportion	5.3	1.3	(193,667)	(47,503)	(36,541)	(36,541)	(10,962)	0	0	0	
3361	Arlington Public Schools	6/30/2016	Contribution	5.3	1.3	60,492	14,836	11,414	11,414	3,422	0	0	0	
3361	Arlington Public Schools	6/30/2015	Proportion	5.3	0.3	(291,886)	(16,521)	(55,073)	(16,521)	0	0	0	0	
3361	Arlington Public Schools	6/30/2015	Contribution	5.3	0.3	31,970	1,810	6,032	1,810	0	0	0	0	
3361	Arlington Public Schools	6/30/2014	Proportion	5.4	0.0	(3,895)	0	(290)	0	0	0	0	0	
3361	Arlington Public Schools	6/30/2014	Contribution	5.4	0.0	(39,456)	0	(2,921)	0	0	0	0	0	
3364	Condon Admin School District 25J	6/30/2019	Proportion	5.3	4.3	(245,355)	(199,062)	(46,293)	(46,293)	(46,293)	(46,293)	(46,293)	(13,890)	
3364	Condon Admin School District 25J	6/30/2019	Contribution	5.3	4.3	(4,431)	(3,595)	(836)	(836)	(836)	(836)	(836)	(251)	
3364	Condon Admin School District 25J	6/30/2018	Proportion	5.2	3.2	65,058	40,036	12,511	12,511	12,511	12,511	2,503	0	
3364	Condon Admin School District 25J	6/30/2018	Contribution	5.2	3.2	183	113	35	35	35	8	0	0	
3364	Condon Admin School District 25J	6/30/2017	Proportion	5.2	2.2	26,500	11,212	5,096	5,096	5,096	1,020	0	0	
3364	Condon Admin School District 25J	6/30/2017	Contribution	5.2	2.2	35,617	15,070	6,849	6,849	6,849	1,372	0	0	
3364	Condon Admin School District 25J	6/30/2016	Proportion	5.3	1.3	(304,795)	(74,763)	(57,508)	(57,508)	(17,255)	0	0	0	
3364	Condon Admin School District 25J	6/30/2016	Contribution	5.3	1.3	48,134	11,806	9,082	9,082	2,724	0	0	0	
3364	Condon Admin School District 25J	6/30/2015	Proportion	5.3	0.3	(212,946)	(12,056)	(40,178)	(12,056)	0	0	0	0	
3364	Condon Admin School District 25J	6/30/2015	Contribution	5.3	0.3	16,817	952	3,173	952	0	0	0	0	
3364	Condon Admin School District 25J	6/30/2014	Proportion	5.4	0.0	1,331	0	101	0	0	0	0	0	
3364	Condon Admin School District 25J	6/30/2014	Contribution	5.4	0.0	(21,316)	0	(1,581)	0	0	0	0	0	
3370	Prairie City School District 4	6/30/2019	Proportion	5.3	4.3	(121,806)	(98,824)	(22,982)	(22,982)	(22,982)	(22,982)	(22,982)	(6,896)	
3370	Prairie City School District 4	6/30/2019	Contribution	5.3	4.3	489,514	397,153	92,361	92,361	92,361	92,361	92,361	27,709	
3370	Prairie City School District 4	6/30/2018	Proportion	5.2	3.2	(192,980)	(118,756)	(37,112)	(37,112)	(37,112)	(7,420)	0	0	
3370	Prairie City School District 4	6/30/2018	Contribution	5.2	3.2	1,057,883	651,005	203,439	203,439	203,439	203,439	40,688	0	
3370	Prairie City School District 4	6/30/2017	Proportion	5.2	2.2	(327,392)	(138,512)	(62,960)	(62,960)	(62,960)	(12,592)	0	0	
3370	Prairie City School District 4	6/30/2017	Contribution	5.2	2.2	80,035	33,862	15,391	15,391	15,391	3,080	0	0	
3370	Prairie City School District 4	6/30/2016	Proportion	5.3	1.3	(19,793)	(4,853)	(3,735)	(3,735)	(1,118)	0	0	0	
3370	Prairie City School District 4	6/30/2016	Contribution	5.3	1.3	9,556	2,344	1,803	1,803	541	0	0	0	
3370	Prairie City School District 4	6/30/2015	Proportion	5.3	0.3	(103,022)	(5,832)	(19,438)	(5,832)	0	0	0	0	
3370	Prairie City School District 4	6/30/2015	Contribution	5.3	0.3	49,659	2,809	9,370	2,809	0	0	0	0	
3370	Prairie City School District 4	6/30/2014	Proportion	5.4	0.0	(16,821)	0	(1,246)	0	0	0	0	0	
3370	Prairie City School District 4	6/30/2014	Contribution	5.4	0.0	(24,621)	0	(1,826)	0	0	0	0	0	
3372	Monument School District 8	6/30/2019	Proportion	5.3	4.3	92,379	74,949	17,430	17,430	17,430	17,430	17,430	5,229	
3372	Monument School District 8	6/30/2019	Contribution	5.3	4.3	239,203	194,070	45,133	45,133	45,133	45,133	45,133	13,538	
3372	Monument School District 8	6/30/2018	Proportion	5.2	3.2	(624,749)	(384,461)	(120,144)	(120,144)	(120,144)	(120,144)	(24,029)	0	
3372	Monument School District 8	6/30/2018	Contribution	5.2	3.2	1,163,408	715,944	223,732	223,732	223,732	223,732	44,748	0	

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Amortization Schedules for Employer-Specific Deferred Outflows/(Inflows)
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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in 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
3372	Monument School District 8	6/30/2017	Proportion	5.2	2.2	(54,970)	(23,257)	(10,571)	(10,571)	(10,571)	(10,571)	(2,115)	0	0
3372	Monument School District 8	6/30/2017	Contribution	5.2	2.2	12,313	5,209	2,368	2,368	2,368	2,368	473	0	0
3372	Monument School District 8	6/30/2016	Proportion	5.3	1.3	(73,364)	(17,996)	(13,842)	(13,842)	(13,842)	(4,154)	0	0	0
3372	Monument School District 8	6/30/2016	Contribution	5.3	1.3	32,288	7,920	6,092	6,092	6,092	1,828	0	0	0
3372	Monument School District 8	6/30/2015	Proportion	5.3	0.3	(108,706)	(6,151)	(20,511)	(6,151)	0	0	0	0	0
3372	Monument School District 8	6/30/2015	Contribution	5.3	0.3	18,117	1,027	3,418	3,418	1,027	0	0	0	0
3372	Monument School District 8	6/30/2014	Proportion	5.4	0.0	13,741	0	1,016	0	0	0	0	0	0
3372	Monument School District 8	6/30/2014	Contribution	5.4	0.0	(13,142)	0	(972)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2019	Proportion	5.3	4.3	(262,595)	(213,049)	(49,546)	(49,546)	(49,546)	(49,546)	(49,546)	(14,865)	0
3375	Dayville School District 16J	6/30/2019	Contribution	5.3	4.3	23,759	19,276	4,483	4,483	4,483	4,483	4,483	1,344	0
3375	Dayville School District 16J	6/30/2018	Proportion	5.2	3.2	(67,078)	(41,278)	(12,900)	(12,900)	(12,900)	(12,900)	(2,578)	0	0
3375	Dayville School District 16J	6/30/2018	Contribution	5.2	3.2	(4,924)	(3,030)	(947)	(947)	(947)	(947)	(189)	0	0
3375	Dayville School District 16J	6/30/2017	Proportion	5.2	2.2	(33,346)	(14,107)	(6,413)	(6,413)	(6,413)	(1,281)	0	0	0
3375	Dayville School District 16J	6/30/2017	Contribution	5.2	2.2	18,713	7,916	3,599	3,599	3,599	718	0	0	0
3375	Dayville School District 16J	6/30/2016	Proportion	5.3	1.3	(118,834)	(29,146)	(22,422)	(22,422)	(6,724)	0	0	0	0
3375	Dayville School District 16J	6/30/2016	Contribution	5.3	1.3	26,984	6,620	5,091	5,091	1,529	0	0	0	0
3375	Dayville School District 16J	6/30/2015	Proportion	5.3	0.3	29,691	1,681	5,602	1,681	0	0	0	0	0
3375	Dayville School District 16J	6/30/2015	Contribution	5.3	0.3	18,455	1,045	3,482	1,045	0	0	0	0	0
3375	Dayville School District 16J	6/30/2014	Proportion	5.4	0.0	(13,193)	0	(978)	0	0	0	0	0	0
3375	Dayville School District 16J	6/30/2014	Contribution	5.4	0.0	(5,451)	0	(406)	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2019	Proportion	5.3	4.3	(126,431)	(102,576)	(23,855)	(23,855)	(23,855)	(23,855)	(23,855)	(7,156)	0
3376	Long Creek Schools	6/30/2019	Contribution	5.3	4.3	12,121	9,834	2,287	2,287	2,287	2,287	686	0	0
3376	Long Creek Schools	6/30/2018	Proportion	5.2	3.2	(17,475)	(10,753)	(3,361)	(3,361)	(3,361)	(3,361)	(670)	0	0
3376	Long Creek Schools	6/30/2018	Contribution	5.2	3.2	16,384	10,082	3,151	3,151	3,151	3,151	629	0	0
3376	Long Creek Schools	6/30/2017	Proportion	5.2	2.2	41,133	17,403	7,910	7,910	7,910	1,583	0	0	0
3376	Long Creek Schools	6/30/2017	Contribution	5.2	2.2	3,896	1,649	749	749	749	151	0	0	0
3376	Long Creek Schools	6/30/2016	Proportion	5.3	1.3	(14,090)	(3,458)	(2,658)	(2,658)	(800)	0	0	0	0
3376	Long Creek Schools	6/30/2016	Contribution	5.3	1.3	42,062	10,318	7,936	7,936	2,382	0	0	0	0
3376	Long Creek Schools	6/30/2015	Proportion	5.3	0.3	(51,944)	(2,939)	(9,801)	(2,939)	0	0	0	0	0
3376	Long Creek Schools	6/30/2015	Contribution	5.3	0.3	19,357	1,097	3,652	1,097	0	0	0	0	0
3376	Long Creek Schools	6/30/2014	Proportion	5.4	0.0	38,151	0	2,826	0	0	0	0	0	0
3376	Long Creek Schools	6/30/2014	Contribution	5.4	0.0	(8,910)	0	(660)	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3392	Burns-Slater School District	6/30/2014	Contribution	5.4	0.0	886	0	66	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2019	Proportion	5.3	4.3	110,098	89,325	20,773	20,773	20,773	20,773	20,773	6,233	0
3394	Crane Elementary School	6/30/2019	Contribution	5.3	4.3	46,822	37,988	8,834	8,834	8,834	8,834	8,834	2,652	0
3394	Crane Elementary School	6/30/2018	Proportion	5.2	3.2	235,962	145,208	45,377	45,377	45,377	45,377	9,077	0	0
3394	Crane Elementary School	6/30/2018	Contribution	5.2	3.2	49,147	30,245	9,451	9,451	9,451	9,451	1,892	0	0
3394	Crane Elementary School	6/30/2017	Proportion	5.2	2.2	(35,121)	(14,859)	(6,754)	(6,754)	(6,754)	(1,351)	0	0	0
3394	Crane Elementary School	6/30/2017	Contribution	5.2	2.2	48,770	20,633	9,379	9,379	9,379	1,875	0	0	0
3394	Crane Elementary School	6/30/2016	Proportion	5.3	1.3	(7,085)	(1,737)	(1,337)	(1,337)	(400)	0	0	0	0
3394	Crane Elementary School	6/30/2016	Contribution	5.3	1.3	7,409	1,817	1,398	1,398	419	0	0	0	0
3394	Crane Elementary School	6/30/2015	Proportion	5.3	0.3	41,941	2,376	7,913	2,376	0	0	0	0	0
3394	Crane Elementary School	6/30/2015	Contribution	5.3	0.3	8,447	477	1,594	477	0	0	0	0	0
3394	Crane Elementary School	6/30/2014	Proportion	5.4	0.0	(70,427)	0	(5,217)	0	0	0	0	0	0
3394	Crane Elementary School	6/30/2014	Contribution	5.4	0.0	12,963	0	958	0	0	0	0	0	0
3395	Pine Creek School	6/30/2019	Proportion	5.3	4.3	(5,611)	(4,552)	(1,059)	(1,059)	(1,059)	(1,059)	(1,059)	(316)	0
3395	Pine Creek School	6/30/2019	Contribution	5.3	4.3	616	500	116	116	116	116	36	0	0
3395	Pine Creek School	6/30/2018	Proportion	5.2	3.2	7,602	4,678	1,462	1,462	1,462	1,462	292	0	0
3395	Pine Creek School	6/30/2018	Contribution	5.2	3.2	(276)	(170)	(53)	(53)	(53)	(53)	(11)	0	0
3395	Pine Creek School	6/30/2017	Proportion	5.2	2.2	1,459	616	281	281	281	54	0	0	0
3395	Pine Creek School	6/30/2017	Contribution	5.2	2.2	2,060	872	396	396	80	0	0	0	0
3395	Pine Creek School	6/30/2016	Proportion	5.3	1.3	(3,789)	(929)	(715)	(715)	(214)	0	0	0	0
3395	Pine Creek School	6/30/2016	Contribution	5.3	1.3	2,167	531	409	409	122	0	0	0	0
3395	Pine Creek School	6/30/2015	Proportion	5.3	0.3	(5,054)	(284)	(954)	(284)	0	0	0	0	0
3395	Pine Creek School	6/30/2015	Contribution	5.3	0.3	464	24	88	24	0	0	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period Expense	Outflow/(inflow) Recognized in Measurement Period +1 Expense	Outflow/(inflow) Recognized in Measurement Period +2 Expense	Outflow/(inflow) Recognized in Measurement Period +3 Expense	Outflow/(inflow) Recognized in Measurement Period +4 Expense	Outflow/(inflow) Recognized in Measurement Period +5 Expense	Outflow/(inflow) Recognized in Subsequent Expense
3395	Pine Creek School	6/30/2014	Proportion	5.4	0.0	1,177	0	87	0	0	0	0	0	0
3395	Pine Creek School	6/30/2014	Contribution	5.4	0.0	865	0	65	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2019	Proportion	5.3	4.3	(8,447)	(6,853)	(1,594)	(1,594)	(1,594)	(1,594)	(1,594)	(477)	0
3396	Diamond School District 7	6/30/2019	Contribution	5.3	4.3	(3,809)	(3,090)	(719)	(719)	(719)	(719)	(719)	(214)	0
3396	Diamond School District 7	6/30/2018	Proportion	5.2	3.2	(17,595)	(10,827)	(3,384)	(3,384)	(3,384)	(3,384)	(675)	0	0
3396	Diamond School District 7	6/30/2018	Contribution	5.2	3.2	110	68	21	21	21	21	5	0	0
3396	Diamond School District 7	6/30/2017	Proportion	5.2	2.2	(99,567)	(42,123)	(19,148)	(19,148)	(19,148)	(3,827)	0	0	0
3396	Diamond School District 7	6/30/2017	Contribution	5.2	2.2	892	376	172	172	172	32	0	0	0
3396	Diamond School District 7	6/30/2016	Proportion	5.3	1.3	(14,420)	(3,536)	(2,721)	(2,721)	(815)	0	0	0	0
3396	Diamond School District 7	6/30/2016	Contribution	5.3	1.3	(15,783)	(3,871)	(2,978)	(2,978)	(893)	0	0	0	0
3396	Diamond School District 7	6/30/2015	Proportion	5.3	0.3	(74,799)	(4,234)	(14,113)	(4,234)	0	0	0	0	0
3396	Diamond School District 7	6/30/2015	Contribution	5.3	0.3	6,828	388	1,288	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2014	Proportion	5.4	0.0	12,388	0	918	0	0	0	0	0	0
3396	Diamond School District 7	6/30/2014	Contribution	5.4	0.0	(12,301)	0	(911)	0	0	0	0	0	0
3397	Suntex School District	6/30/2019	Proportion	5.3	4.3	(100,609)	(81,626)	(18,983)	(18,983)	(18,983)	(18,983)	(18,983)	(5,694)	0
3397	Suntex School District	6/30/2019	Contribution	5.3	4.3	(4,311)	(3,498)	(813)	(813)	(813)	(813)	(813)	(246)	0
3397	Suntex School District	6/30/2018	Proportion	5.2	3.2	44,965	27,671	8,647	8,647	8,647	8,647	1,730	0	0
3397	Suntex School District	6/30/2018	Contribution	5.2	3.2	(10,223)	(6,291)	(1,966)	(1,966)	(1,966)	(1,966)	(393)	0	0
3397	Suntex School District	6/30/2017	Proportion	5.2	2.2	(46,730)	(19,769)	(8,987)	(8,987)	(8,987)	(1,795)	0	0	0
3397	Suntex School District	6/30/2017	Contribution	5.2	2.2	11,190	4,734	2,152	2,152	2,152	430	0	0	0
3397	Suntex School District	6/30/2016	Proportion	5.3	1.3	(26,137)	(6,409)	(4,932)	(4,932)	(1,477)	0	0	0	0
3397	Suntex School District	6/30/2016	Contribution	5.3	1.3	4,157	1,021	784	0	237	0	0	0	0
3397	Suntex School District	6/30/2015	Proportion	5.3	0.3	5,463	308	1,031	308	0	0	0	0	0
3397	Suntex School District	6/30/2015	Contribution	5.3	0.3	1,888	108	356	108	0	0	0	0	0
3397	Suntex School District	6/30/2014	Proportion	5.4	0.0	(3,175)	0	(235)	0	0	0	0	0	0
3397	Suntex School District	6/30/2014	Contribution	5.4	0.0	(155)	0	(10)	0	0	0	0	0	0
3398	Drewsey School	6/30/2019	Proportion	5.3	4.3	17,371	14,093	3,278	3,278	3,278	3,278	3,278	981	0
3398	Drewsey School	6/30/2019	Contribution	5.3	4.3	1,237	1,004	233	233	233	233	233	72	0
3398	Drewsey School	6/30/2018	Proportion	5.2	3.2	(395)	(243)	(76)	(76)	(76)	(76)	(15)	0	0
3398	Drewsey School	6/30/2018	Contribution	5.2	3.2	1,088	670	209	209	209	209	43	0	0
3398	Drewsey School	6/30/2017	Proportion	5.2	2.2	71,750	30,356	13,798	13,798	13,798	2,760	0	0	0
3398	Drewsey School	6/30/2017	Contribution	5.2	2.2	(538)	(229)	(103)	(103)	(103)	(23)	0	0	0
3398	Drewsey School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2016	Contribution	5.3	1.3	8,526	2,090	1,609	1,609	481	0	0	0	0
3398	Drewsey School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3398	Drewsey School	6/30/2015	Contribution	5.3	0.3	4,854	274	916	274	0	0	0	0	0
3398	Drewsey School	6/30/2014	Proportion	5.4	0.0	(58,369)	0	(4,324)	0	0	0	0	0	0
3398	Drewsey School	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2019	Proportion	5.3	4.3	(51,932)	(42,134)	(9,798)	(9,798)	(9,798)	(9,798)	(9,798)	(2,942)	0
3399	Frenchglen School District	6/30/2019	Contribution	5.3	4.3	3,693	2,996	697	697	697	697	697	208	0
3399	Frenchglen School District	6/30/2018	Proportion	5.2	3.2	(17,905)	(11,019)	(3,443)	(3,443)	(3,443)	(3,443)	(690)	0	0
3399	Frenchglen School District	6/30/2018	Contribution	5.2	3.2	1,484	914	285	285	285	285	59	0	0
3399	Frenchglen School District	6/30/2017	Proportion	5.2	2.2	(11,414)	(4,829)	(2,195)	(2,195)	(2,195)	(439)	0	0	0
3399	Frenchglen School District	6/30/2017	Contribution	5.2	2.2	214	91	41	41	9	0	0	0	0
3399	Frenchglen School District	6/30/2016	Proportion	5.3	1.3	(31,563)	(7,743)	(5,955)	(5,955)	(1,788)	0	0	0	0
3399	Frenchglen School District	6/30/2016	Contribution	5.3	1.3	5,268	1,292	994	994	298	0	0	0	0
3399	Frenchglen School District	6/30/2015	Proportion	5.3	0.3	(37,325)	(2,115)	(7,042)	(2,115)	0	0	0	0	0
3399	Frenchglen School District	6/30/2015	Contribution	5.3	0.3	1,508	83	285	83	0	0	0	0	0
3399	Frenchglen School District	6/30/2014	Proportion	5.4	0.0	5,647	0	417	0	0	0	0	0	0
3399	Frenchglen School District	6/30/2014	Contribution	5.4	0.0	(6,722)	0	(497)	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2019	Proportion	5.3	4.3	(13,416)	(10,885)	(2,531)	(2,531)	(2,531)	(2,531)	(2,531)	(761)	0
3405	Fields-Trout Creek 33	6/30/2019	Contribution	5.3	4.3	6,451	5,234	1,217	1,217	1,217	1,217	1,217	366	0
3405	Fields-Trout Creek 33	6/30/2018	Proportion	5.2	3.2	(21,866)	(13,456)	(4,205)	(4,205)	(4,205)	(4,205)	(841)	0	0
3405	Fields-Trout Creek 33	6/30/2018	Contribution	5.2	3.2	1,071	659	206	206	206	206	41	0	0
3405	Fields-Trout Creek 33	6/30/2017	Proportion	5.2	2.2	4,866	2,058	936	936	186	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2017	Contribution	5.2	2.2	1,983	840	381	381	78	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Proportion	5.3	1.3	26,359	6,467	4,973	4,973	1,494	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2016	Contribution	5.3	1.3	1,976	484	373	373	111	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Proportion	5.3	0.3	(63,330)	(3,585)	(11,949)	(3,585)	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2015	Contribution	5.3	0.3	3,581	201	676	201	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Proportion	5.4	0.0	4,751	0	351	0	0	0	0	0	0
3405	Fields-Trout Creek 33	6/30/2014	Contribution	5.4	0.0	(7,786)	0	(576)	0	0	0	0	0	0
3407	Crane Union High School	6/30/2019	Proportion	5.3	4.3	(133,904)	(108,639)	(25,265)	(25,265)	(25,265)	(25,265)	(25,265)	(7,579)	0
3407	Crane Union High School	6/30/2019	Contribution	5.3	4.3	65,034	52,763	12,271	12,271	12,271	12,271	12,271	3,679	0
3407	Crane Union High School	6/30/2018	Proportion	5.2	3.2	(2,939)	(1,809)	(565)	(565)	(565)	(565)	(114)	0	0
3407	Crane Union High School	6/30/2018	Contribution	5.2	3.2	4,902	3,016	943	943	943	943	187	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3407	Crane Union High School	6/30/2017	Proportion	5.2	2.2	(132,289)	(55,969)	(25,440)	(25,440)	(25,440)	(5,089)	0	0	
3407	Crane Union High School	6/30/2017	Contribution	5.2	2.2	41,182	17,422	7,920	7,920	7,920	1,582	0	0	
3407	Crane Union High School	6/30/2016	Proportion	5.3	1.3	(276,475)	(67,815)	(52,165)	(52,165)	(15,650)	0	0	0	
3407	Crane Union High School	6/30/2016	Contribution	5.3	1.3	4,771	1,171	900	900	271	0	0	0	
3407	Crane Union High School	6/30/2015	Proportion	5.3	0.3	(163,374)	(9,249)	(30,825)	(9,249)	0	0	0	0	
3407	Crane Union High School	6/30/2015	Contribution	5.3	0.3	(18,974)	(1,074)	(3,580)	(1,074)	0	0	0	0	
3407	Crane Union High School	6/30/2014	Proportion	5.4	0.0	(19,828)	0	(1,468)	0	0	0	0	0	
3407	Crane Union High School	6/30/2014	Contribution	5.4	0.0	(29,016)	0	(2,151)	0	0	0	0	0	
3408	Burns Union High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2015	Contribution	5.3	0.3	862	47	163	47	0	0	0	0	
3408	Burns Union High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	
3408	Burns Union High School	6/30/2014	Contribution	5.4	0.0	1,812	0	132	0	0	0	0	0	
3409	Hood River County School District	6/30/2019	Proportion	5.3	4.3	(1,525)	(1,237)	(288)	(288)	(288)	(288)	(288)	(85)	
3409	Hood River County School District	6/30/2019	Contribution	5.3	4.3	(1,133,484)	(919,619)	(213,865)	(213,865)	(213,865)	(213,865)	(213,865)	(64,159)	
3409	Hood River County School District	6/30/2018	Proportion	5.2	3.2	(1,605,536)	(988,022)	(308,757)	(308,757)	(308,757)	(308,757)	(61,751)	0	
3409	Hood River County School District	6/30/2018	Contribution	5.2	3.2	(731,180)	(449,956)	(140,612)	(140,612)	(140,612)	(140,612)	(28,120)	0	
3409	Hood River County School District	6/30/2017	Proportion	5.2	2.2	176,022	74,472	33,850	33,850	33,850	6,772	0	0	
3409	Hood River County School District	6/30/2017	Contribution	5.2	2.2	(557,776)	(235,981)	(107,265)	(107,265)	(107,265)	(21,451)	0	0	
3409	Hood River County School District	6/30/2016	Proportion	5.3	1.3	228,652	56,084	43,142	43,142	12,942	0	0	0	
3409	Hood River County School District	6/30/2016	Contribution	5.3	1.3	(587,840)	(144,188)	(110,913)	(110,913)	(33,275)	0	0	0	
3409	Hood River County School District	6/30/2015	Proportion	5.3	0.3	(1,199,044)	(67,869)	(226,235)	(67,869)	0	0	0	0	
3409	Hood River County School District	6/30/2015	Contribution	5.3	0.3	(288,726)	(16,341)	(54,477)	(16,341)	0	0	0	0	
3409	Hood River County School District	6/30/2014	Proportion	5.4	0.0	(319,988)	0	(23,703)	0	0	0	0	0	
3409	Hood River County School District	6/30/2014	Contribution	5.4	0.0	(495,403)	0	(36,698)	0	0	0	0	0	
3414	Phoenix-Talent School District	6/30/2019	Proportion	5.3	4.3	(2,057,394)	(1,669,206)	(388,188)	(388,188)	(388,188)	(388,188)	(388,188)	(116,454)	
3414	Phoenix-Talent School District	6/30/2019	Contribution	5.3	4.3	1,559,148	1,264,969	294,179	294,179	294,179	294,179	294,179	88,253	
3414	Phoenix-Talent School District	6/30/2018	Proportion	5.2	3.2	(455,116)	(280,072)	(87,522)	(87,522)	(87,522)	(87,522)	(17,506)	0	
3414	Phoenix-Talent School District	6/30/2018	Contribution	5.2	3.2	(492,225)	(302,907)	(94,659)	(94,659)	(94,659)	(94,659)	(18,930)	0	
3414	Phoenix-Talent School District	6/30/2017	Proportion	5.2	2.2	120,976	51,181	23,265	23,265	23,265	4,651	0	0	
3414	Phoenix-Talent School District	6/30/2017	Contribution	5.2	2.2	(133,855)	(133,632)	(60,741)	(60,741)	(60,741)	(12,150)	0	0	
3414	Phoenix-Talent School District	6/30/2016	Proportion	5.3	1.3	419,667	102,939	79,182	79,182	23,757	0	0	0	
3414	Phoenix-Talent School District	6/30/2016	Contribution	5.3	1.3	(208,357)	(51,105)	(39,313)	(39,313)	(11,792)	0	0	0	
3414	Phoenix-Talent School District	6/30/2015	Proportion	5.3	0.3	(707,238)	(40,033)	(133,441)	(40,033)	0	0	0	0	
3414	Phoenix-Talent School District	6/30/2015	Contribution	5.3	0.3	(168,725)	(9,550)	(31,835)	(9,550)	0	0	0	0	
3414	Phoenix-Talent School District	6/30/2014	Proportion	5.4	0.0	(302,982)	0	(22,442)	0	0	0	0	0	
3414	Phoenix-Talent School District	6/30/2014	Contribution	5.4	0.0	(303,906)	0	(22,511)	0	0	0	0	0	
3415	Ashland Public Schools	6/30/2019	Proportion	5.3	4.3	(2,278,629)	(1,848,699)	(429,930)	(429,930)	(429,930)	(429,930)	(429,930)	(128,979)	
3415	Ashland Public Schools	6/30/2019	Contribution	5.3	4.3	(59,574)	(48,334)	(11,240)	(11,240)	(11,240)	(11,240)	(11,240)	(3,374)	
3415	Ashland Public Schools	6/30/2018	Proportion	5.2	3.2	150,889	92,855	29,017	29,017	29,017	5,804	0	0	
3415	Ashland Public Schools	6/30/2018	Contribution	5.2	3.2	394,527	242,785	75,871	75,871	75,871	15,172	0	0	
3415	Ashland Public Schools	6/30/2017	Proportion	5.2	2.2	(1,380,515)	(584,063)	(265,484)	(265,484)	(265,484)	(53,095)	0	0	
3415	Ashland Public Schools	6/30/2017	Contribution	5.2	2.2	733,388	310,280	141,036	141,036	141,036	28,208	0	0	
3415	Ashland Public Schools	6/30/2016	Proportion	5.3	1.3	(1,163,367)	(285,355)	(219,503)	(219,503)	(65,852)	0	0	0	
3415	Ashland Public Schools	6/30/2016	Contribution	5.3	1.3	677,700	166,228	127,868	127,868	38,360	0	0	0	
3415	Ashland Public Schools	6/30/2015	Proportion	5.3	0.3	(2,353,384)	(133,209)	(444,035)	(133,209)	0	0	0	0	
3415	Ashland Public Schools	6/30/2015	Contribution	5.3	0.3	577,175	32,670	108,901	32,670	0	0	0	0	
3415	Ashland Public Schools	6/30/2014	Proportion	5.4	0.0	(5,857)	0	(432)	0	0	0	0	0	
3415	Ashland Public Schools	6/30/2014	Contribution	5.4	0.0	881,299	0	65,279	0	0	0	0	0	
3416	Central Point School District 6	6/30/2019	Proportion	5.3	4.3	(1,176,701)	(954,682)	(222,019)	(222,019)	(222,019)	(222,019)	(222,019)	(66,606)	
3416	Central Point School District 6	6/30/2019	Contribution	5.3	4.3	452,739	367,317	85,422	85,422	85,422	85,422	85,422	25,629	
3416	Central Point School District 6	6/30/2018	Proportion	5.2	3.2	2,590,293	1,594,027	498,133	498,133	498,133	498,133	99,628	0	
3416	Central Point School District 6	6/30/2018	Contribution	5.2	3.2	827,466	509,210	159,128	159,128	159,128	159,128	31,826	0	
3416	Central Point School District 6	6/30/2017	Proportion	5.2	2.2	(556,903)	(235,612)	(107,097)	(107,097)	(107,097)	(21,418)	0	0	
3416	Central Point School District 6	6/30/2017	Contribution	5.2	2.2	1,504,276	636,424	289,284	289,284	289,284	57,856	0	0	
3416	Central Point School District 6	6/30/2016	Proportion	5.3	1.3	(2,252,174)	(552,422)	(424,938)	(424,938)	(127,484)	0	0	0	
3416	Central Point School District 6	6/30/2016	Contribution	5.3	1.3	1,194,792	293,064	225,432	225,432	67,632	0	0	0	
3416	Central Point School District 6	6/30/2015	Proportion	5.3	0.3	(2,557,864)	(144,784)	(482,616)	(144,784)	0	0	0	0	
3416	Central Point School District 6	6/30/2015	Contribution	5.3	0.3	812,485	45,990	153,299	45,990	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3416	Central Point School District 6	6/30/2014	Proportion	5.4	0.0	111,734	0	8,279	0	0	0	0	0	0
3416	Central Point School District 6	6/30/2014	Contribution	5.4	0.0	(57,951)	0	(4,291)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2019	Proportion	5.3	4.3	(1,945,538)	(1,578,455)	(367,083)	(367,083)	(367,083)	(367,083)	(367,083)	(110,123)	0
3417	Eagle Point School District 9	6/30/2019	Contribution	5.3	4.3	295,972	240,128	55,844	55,844	55,844	55,844	55,844	16,752	0
3417	Eagle Point School District 9	6/30/2018	Proportion	5.2	3.2	(2,003,580)	(1,232,972)	(385,304)	(385,304)	(385,304)	(385,304)	(77,060)	0	0
3417	Eagle Point School District 9	6/30/2018	Contribution	5.2	3.2	585,607	360,373	112,617	112,617	112,617	112,617	22,522	0	0
3417	Eagle Point School District 9	6/30/2017	Proportion	5.2	2.2	(182,693)	(77,294)	(35,133)	(35,133)	(35,133)	(7,028)	0	0	0
3417	Eagle Point School District 9	6/30/2017	Contribution	5.2	2.2	724,670	306,590	139,360	139,360	139,360	27,870	0	0	0
3417	Eagle Point School District 9	6/30/2016	Proportion	5.3	1.3	(2,052,865)	(503,533)	(387,333)	(387,333)	(116,200)	0	0	0	0
3417	Eagle Point School District 9	6/30/2016	Contribution	5.3	1.3	1,045,453	256,433	197,255	197,255	59,178	0	0	0	0
3417	Eagle Point School District 9	6/30/2015	Proportion	5.3	0.3	(2,124,007)	(120,227)	(400,756)	(120,227)	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2015	Contribution	5.3	0.3	803,218	45,463	151,551	45,463	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2014	Proportion	5.4	0.0	(375,980)	0	(27,850)	0	0	0	0	0	0
3417	Eagle Point School District 9	6/30/2014	Contribution	5.4	0.0	77,722	0	5,757	0	0	0	0	0	0
3424	Rogue River School District	6/30/2019	Proportion	5.3	4.3	(162,237)	(131,626)	(30,611)	(30,611)	(30,611)	(30,611)	(30,611)	(9,182)	0
3424	Rogue River School District	6/30/2019	Contribution	5.3	4.3	144,208	116,999	27,209	27,209	27,209	27,209	8,163	0	0
3424	Rogue River School District	6/30/2018	Proportion	5.2	3.2	338,389	208,239	65,075	65,075	65,075	65,075	13,014	0	0
3424	Rogue River School District	6/30/2018	Contribution	5.2	3.2	109,773	67,553	21,110	21,110	21,110	4,223	0	0	0
3424	Rogue River School District	6/30/2017	Proportion	5.2	2.2	(1,837)	(778)	(353)	(353)	(353)	(72)	0	0	0
3424	Rogue River School District	6/30/2017	Contribution	5.2	2.2	238,504	100,906	45,866	45,866	45,866	9,174	0	0	0
3424	Rogue River School District	6/30/2016	Proportion	5.3	1.3	(423,636)	(103,912)	(79,931)	(79,931)	(23,981)	0	0	0	0
3424	Rogue River School District	6/30/2016	Contribution	5.3	1.3	279,171	68,475	52,674	52,674	15,801	0	0	0	0
3424	Rogue River School District	6/30/2015	Proportion	5.3	0.3	(717,503)	(40,613)	(135,378)	(40,613)	0	0	0	0	0
3424	Rogue River School District	6/30/2015	Contribution	5.3	0.3	121,676	6,886	22,958	6,886	0	0	0	0	0
3424	Rogue River School District	6/30/2014	Proportion	5.4	0.0	(191,463)	0	(14,183)	0	0	0	0	0	0
3424	Rogue River School District	6/30/2014	Contribution	5.4	0.0	(22,044)	0	(1,634)	0	0	0	0	0	0
3432	Prospect School District	6/30/2019	Proportion	5.3	4.3	(182,758)	(148,275)	(34,483)	(34,483)	(34,483)	(34,483)	(34,483)	(10,343)	0
3432	Prospect School District	6/30/2019	Contribution	5.3	4.3	102,900	83,485	19,415	19,415	19,415	19,415	5,825	0	0
3432	Prospect School District	6/30/2018	Proportion	5.2	3.2	(174,840)	(107,594)	(33,623)	(33,623)	(33,623)	(33,623)	(6,725)	0	0
3432	Prospect School District	6/30/2018	Contribution	5.2	3.2	38,709	23,821	7,444	7,444	7,444	1,489	0	0	0
3432	Prospect School District	6/30/2017	Proportion	5.2	2.2	(32,839)	(13,894)	(6,315)	(6,315)	(6,315)	(1,264)	0	0	0
3432	Prospect School District	6/30/2017	Contribution	5.2	2.2	46,101	19,503	8,866	8,866	1,771	0	0	0	0
3432	Prospect School District	6/30/2016	Proportion	5.3	1.3	(65,939)	(16,175)	(12,441)	(12,441)	(3,734)	0	0	0	0
3432	Prospect School District	6/30/2016	Contribution	5.3	1.3	60,316	14,796	11,380	11,380	3,416	0	0	0	0
3432	Prospect School District	6/30/2015	Proportion	5.3	0.3	(334,246)	(18,921)	(63,065)	(18,921)	0	0	0	0	0
3432	Prospect School District	6/30/2015	Contribution	5.3	0.3	41,444	2,344	7,820	2,344	0	0	0	0	0
3432	Prospect School District	6/30/2014	Proportion	5.4	0.0	29,712	0	2,202	0	0	0	0	0	0
3432	Prospect School District	6/30/2014	Contribution	5.4	0.0	(1,351)	0	(101)	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2019	Proportion	5.3	4.3	266,859	216,508	50,351	50,351	50,351	50,351	50,351	15,104	0
3439	Butte Falls School District	6/30/2019	Contribution	5.3	4.3	25,328	20,549	4,779	4,779	4,779	4,779	1,433	0	0
3439	Butte Falls School District	6/30/2018	Proportion	5.2	3.2	(51,188)	(31,500)	(9,844)	(9,844)	(9,844)	(9,844)	(1,968)	0	0
3439	Butte Falls School District	6/30/2018	Contribution	5.2	3.2	78,850	48,524	15,163	15,163	15,163	3,035	0	0	0
3439	Butte Falls School District	6/30/2017	Proportion	5.2	2.2	(23,721)	(10,035)	(4,562)	(4,562)	(911)	0	0	0	0
3439	Butte Falls School District	6/30/2017	Contribution	5.2	2.2	52,299	22,125	10,058	10,058	2,009	0	0	0	0
3439	Butte Falls School District	6/30/2016	Proportion	5.3	1.3	(206,235)	(50,587)	(38,912)	(38,912)	(11,675)	0	0	0	0
3439	Butte Falls School District	6/30/2016	Contribution	5.3	1.3	65,349	16,029	12,330	12,330	3,699	0	0	0	0
3439	Butte Falls School District	6/30/2015	Proportion	5.3	0.3	(91,431)	(5,176)	(17,251)	(5,176)	0	0	0	0	0
3439	Butte Falls School District	6/30/2015	Contribution	5.3	0.3	(6,187)	(352)	(1,167)	(352)	0	0	0	0	0
3439	Butte Falls School District	6/30/2014	Proportion	5.4	0.0	16,646	0	1,231	0	0	0	0	0	0
3439	Butte Falls School District	6/30/2014	Contribution	5.4	0.0	2,321	0	171	0	0	0	0	0	0
3440	Pinehurst School	6/30/2019	Proportion	5.3	4.3	(55,120)	(44,720)	(10,400)	(10,400)	(10,400)	(10,400)	(10,400)	(3,120)	0
3440	Pinehurst School	6/30/2019	Contribution	5.3	4.3	14,720	11,943	2,777	2,777	2,777	2,777	835	0	0
3440	Pinehurst School	6/30/2018	Proportion	5.2	3.2	17,332	10,666	3,333	3,333	3,333	667	0	0	0
3440	Pinehurst School	6/30/2018	Contribution	5.2	3.2	4,339	2,671	834	834	834	169	0	0	0
3440	Pinehurst School	6/30/2017	Proportion	5.2	2.2	(6,122)	(2,591)	(1,177)	(1,177)	(1,177)	(237)	0	0	0
3440	Pinehurst School	6/30/2017	Contribution	5.2	2.2	7,360	3,115	1,415	1,415	1,415	285	0	0	0
3440	Pinehurst School	6/30/2016	Proportion	5.3	1.3	(125,351)	(30,747)	(23,651)	(23,651)	(7,096)	0	0	0	0
3440	Pinehurst School	6/30/2016	Contribution	5.3	1.3	6,512	1,596	1,229	1,229	367	0	0	0	0
3440	Pinehurst School	6/30/2015	Proportion	5.3	0.3	(24,877)	(1,407)	(4,694)	(1,407)	0	0	0	0	0
3440	Pinehurst School	6/30/2015	Contribution	5.3	0.3	(7,364)	(419)	(1,389)	(419)	0	0	0	0	0
3440	Pinehurst School	6/30/2014	Proportion	5.4	0.0	15,726	0	1,166	0	0	0	0	0	0
3440	Pinehurst School	6/30/2014	Contribution	5.4	0.0	(1,220)	0	(90)	0	0	0	0	0	0
3445	Culver School District 4	6/30/2019	Proportion	5.3	4.3	(769,080)	(624,080)	(145,135)	(145,135)	(145,135)	(145,135)	(145,135)	(43,540)	0
3445	Culver School District 4	6/30/2019	Contribution	5.3	4.3	282,802	229,443	53,359	53,359	53,359	53,359	16,007	0	0
3445	Culver School District 4	6/30/2018	Proportion	5.2	3.2	(137,555)	(84,649)	(26,453)	(26,453)	(26,453)	(26,453)	(5,290)	0	0
3445	Culver School District 4	6/30/2018	Contribution	5.2	3.2	45,320	27,890	8,715	8,715	8,715	1,745	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3445	Culver School District 4	6/30/2017	Proportion	5.2	2.2	(468,969)	(198,411)	(90,186)	(90,186)	(90,186)	(18,039)	0	0	0
3445	Culver School District 4	6/30/2017	Contribution	5.2	2.2	123,123	52,089	23,678	23,678	23,678	4,733	0	0	0
3445	Culver School District 4	6/30/2016	Proportion	5.3	1.3	(48,425)	(11,877)	(9,137)	(9,137)	(2,740)	0	0	0	0
3445	Culver School District 4	6/30/2016	Contribution	5.3	1.3	159,349	39,085	30,066	30,066	9,019	0	0	0	0
3445	Culver School District 4	6/30/2015	Proportion	5.3	0.3	(156,212)	(8,842)	(29,474)	(8,842)	0	0	0	0	0
3445	Culver School District 4	6/30/2015	Contribution	5.3	0.3	52,798	2,988	9,962	2,988	0	0	0	0	0
3445	Culver School District 4	6/30/2014	Proportion	5.4	0.0	72,417	0	5,362	0	0	0	0	0	0
3445	Culver School District 4	6/30/2014	Contribution	5.4	0.0	60,423	0	4,478	0	0	0	0	0	0
3446	Ashwood School	6/30/2019	Proportion	5.3	4.3	(69,602)	(56,470)	(13,132)	(13,132)	(13,132)	(13,132)	(13,132)	(3,942)	0
3446	Ashwood School	6/30/2019	Contribution	5.3	4.3	16,306	13,229	3,077	3,077	3,077	3,077	3,077	921	0
3446	Ashwood School	6/30/2018	Proportion	5.2	3.2	(405)	(249)	(78)	(78)	(78)	(78)	(15)	0	0
3446	Ashwood School	6/30/2018	Contribution	5.2	3.2	1,588	978	305	305	305	305	63	0	0
3446	Ashwood School	6/30/2017	Proportion	5.2	2.2	(3,802)	(1,609)	(731)	(731)	(731)	(147)	0	0	0
3446	Ashwood School	6/30/2017	Contribution	5.2	2.2	2,404	1,018	462	462	462	94	0	0	0
3446	Ashwood School	6/30/2016	Proportion	5.3	1.3	(6,101)	(1,497)	(1,151)	(1,151)	(346)	0	0	0	0
3446	Ashwood School	6/30/2016	Contribution	5.3	1.3	1,047	255	198	198	57	0	0	0	0
3446	Ashwood School	6/30/2015	Proportion	5.3	0.3	39,422	2,232	7,438	2,232	0	0	0	0	0
3446	Ashwood School	6/30/2015	Contribution	5.3	0.3	17	2	3	2	0	0	0	0	0
3446	Ashwood School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3446	Ashwood School	6/30/2014	Contribution	5.4	0.0	6,633	0	493	0	0	0	0	0	0
3447	Madras School District	6/30/2019	Proportion	5.3	4.3	(3,323,484)	(2,696,412)	(627,072)	(627,072)	(627,072)	(627,072)	(627,072)	(188,124)	0
3447	Madras School District	6/30/2019	Contribution	5.3	4.3	921,516	747,645	173,871	173,871	173,871	173,871	173,871	52,161	0
3447	Madras School District	6/30/2018	Proportion	5.2	3.2	(866,589)	(533,285)	(166,652)	(166,652)	(166,652)	(166,652)	(33,329)	0	0
3447	Madras School District	6/30/2018	Contribution	5.2	3.2	(359,482)	(112,208)	(359,066)	(112,208)	(112,208)	(112,208)	(22,442)	0	0
3447	Madras School District	6/30/2017	Proportion	5.2	2.2	673,912	285,118	129,598	129,598	129,598	25,922	0	0	0
3447	Madras School District	6/30/2017	Contribution	5.2	2.2	(217,481)	(92,012)	(41,823)	(41,823)	(41,823)	(8,366)	0	0	0
3447	Madras School District	6/30/2016	Proportion	5.3	1.3	(1,341,284)	(328,996)	(253,072)	(253,072)	(75,924)	0	0	0	0
3447	Madras School District	6/30/2016	Contribution	5.3	1.3	(57,266)	(14,046)	(10,805)	(10,805)	(3,241)	0	0	0	0
3447	Madras School District	6/30/2015	Proportion	5.3	0.3	(871,295)	(49,320)	(164,395)	(49,320)	0	0	0	0	0
3447	Madras School District	6/30/2015	Contribution	5.3	0.3	(84,662)	(4,792)	(15,974)	(4,792)	0	0	0	0	0
3447	Madras School District	6/30/2014	Proportion	5.4	0.0	(374,147)	0	(27,717)	0	0	0	0	0	0
3447	Madras School District	6/30/2014	Contribution	5.4	0.0	(359,152)	0	(26,602)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2019	Proportion	5.3	4.3	25,779	20,915	4,864	4,864	4,864	4,864	4,864	1,459	0
3451	Black Butte School District	6/30/2019	Contribution	5.3	4.3	(18,525)	(15,030)	(3,495)	(3,495)	(3,495)	(3,495)	(1,050)	0	0
3451	Black Butte School District	6/30/2018	Proportion	5.2	3.2	46,654	28,710	8,972	8,972	8,972	1,794	0	0	0
3451	Black Butte School District	6/30/2018	Contribution	5.2	3.2	3,327	2,047	640	640	640	127	0	0	0
3451	Black Butte School District	6/30/2017	Proportion	5.2	2.2	(42,733)	(18,079)	(8,218)	(8,218)	(1,643)	0	0	0	0
3451	Black Butte School District	6/30/2017	Contribution	5.2	2.2	10,229	4,328	1,967	1,967	394	0	0	0	0
3451	Black Butte School District	6/30/2016	Proportion	5.3	1.3	(74,055)	(18,163)	(13,973)	(13,973)	(4,190)	0	0	0	0
3451	Black Butte School District	6/30/2016	Contribution	5.3	1.3	2,075	507	392	392	115	0	0	0	0
3451	Black Butte School District	6/30/2015	Proportion	5.3	0.3	(2,548)	(143)	(481)	(143)	0	0	0	0	0
3451	Black Butte School District	6/30/2015	Contribution	5.3	0.3	(1,873)	(108)	(353)	(108)	0	0	0	0	0
3451	Black Butte School District	6/30/2014	Proportion	5.4	0.0	(2,311)	0	(171)	0	0	0	0	0	0
3451	Black Butte School District	6/30/2014	Contribution	5.4	0.0	(2,258)	0	(168)	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2015	Contribution	5.3	0.3	9,166	521	1,729	521	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3453	Josephine County School District Cu	6/30/2014	Contribution	5.4	0.0	4,659	0	344	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2019	Proportion	5.3	4.3	(5,139,570)	(4,169,840)	(969,730)	(969,730)	(969,730)	(969,730)	(969,730)	(290,920)	0
3454	Grants Pass School District	6/30/2019	Contribution	5.3	4.3	286,134	232,146	53,988	53,988	53,988	53,988	53,988	16,194	0
3454	Grants Pass School District	6/30/2018	Proportion	5.2	3.2	643,966	396,286	123,840	123,840	123,840	24,766	0	0	0
3454	Grants Pass School District	6/30/2018	Contribution	5.2	3.2	798,543	491,411	153,566	153,566	153,566	30,713	0	0	0
3454	Grants Pass School District	6/30/2017	Proportion	5.2	2.2	(1,246,673)	(527,438)	(239,745)	(239,745)	(239,745)	(47,948)	0	0	0
3454	Grants Pass School District	6/30/2017	Contribution	5.2	2.2	1,629,513	689,409	313,368	313,368	313,368	62,673	0	0	0
3454	Grants Pass School District	6/30/2016	Proportion	5.3	1.3	(3,703,826)	(908,486)	(698,835)	(698,835)	(209,651)	0	0	0	0
3454	Grants Pass School District	6/30/2016	Contribution	5.3	1.3	1,916,601	470,109	361,623	361,623	108,486	0	0	0	0
3454	Grants Pass School District	6/30/2015	Proportion	5.3	0.3	(4,199,008)	(237,678)	(792,266)	(237,678)	0	0	0	0	0
3454	Grants Pass School District	6/30/2015	Contribution	5.3	0.3	1,324,675	74,980	249,939	74,980	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period 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
3454	Grants Pass School District	6/30/2014	Proportion	5.4	0.0	(79,325)	0	(5,875)	0	0	0	0	0	0
3454	Grants Pass School District	6/30/2014	Contribution	5.4	0.0	(185,503)	0	(13,743)	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2015	Contribution	5.3	0.3	3,325	190	627	190	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3455	Klamath Falls School District 1	6/30/2014	Contribution	5.4	0.0	1,888	0	138	0	0	0	0	0	0
3456	Klamath County School District	6/30/2019	Proportion	5.3	4.3	(6,773,881)	(5,495,790)	(1,278,091)	(1,278,091)	(1,278,091)	(1,278,091)	(1,278,091)	(383,426)	0
3456	Klamath County School District	6/30/2019	Contribution	5.3	4.3	(762,309)	(618,477)	(143,832)	(143,832)	(143,832)	(143,832)	(143,832)	(43,149)	0
3456	Klamath County School District	6/30/2018	Proportion	5.2	3.2	971,716	597,980	186,868	186,868	186,868	186,868	37,376	0	0
3456	Klamath County School District	6/30/2018	Contribution	5.2	3.2	688,954	423,972	132,491	132,491	132,491	132,491	26,499	0	0
3456	Klamath County School District	6/30/2017	Proportion	5.2	2.2	(4,927,631)	(2,084,768)	(947,621)	(947,621)	(947,621)	(189,526)	0	0	0
3456	Klamath County School District	6/30/2017	Contribution	5.2	2.2	1,731,316	732,481	332,945	332,945	332,945	66,591	0	0	0
3456	Klamath County School District	6/30/2016	Proportion	5.3	1.3	2,010,412	493,120	379,323	379,323	113,797	0	0	0	0
3456	Klamath County School District	6/30/2016	Contribution	5.3	1.3	1,394,942	263,154	263,197	263,197	78,957	0	0	0	0
3456	Klamath County School District	6/30/2015	Proportion	5.3	0.3	(5,849,406)	(331,096)	(1,103,662)	(331,096)	0	0	0	0	0
3456	Klamath County School District	6/30/2015	Contribution	5.3	0.3	1,893,180	107,160	357,204	107,160	0	0	0	0	0
3456	Klamath County School District	6/30/2014	Proportion	5.4	0.0	420,666	0	31,161	0	0	0	0	0	0
3456	Klamath County School District	6/30/2014	Contribution	5.4	0.0	(255,986)	0	(18,961)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2019	Proportion	5.3	4.3	(2,379,517)	(1,930,552)	(448,965)	(448,965)	(448,965)	(448,965)	(448,965)	(134,692)	0
3457	Klamath Falls City Schools	6/30/2019	Contribution	5.3	4.3	(541,481)	(439,315)	(102,166)	(102,166)	(102,166)	(102,166)	(102,166)	(30,651)	0
3457	Klamath Falls City Schools	6/30/2018	Proportion	5.2	3.2	(1,696,536)	(1,044,022)	(326,257)	(326,257)	(326,257)	(326,257)	(65,251)	0	0
3457	Klamath Falls City Schools	6/30/2018	Contribution	5.2	3.2	582,223	358,291	111,966	111,966	111,966	22,393	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Proportion	5.2	2.2	(1,338,209)	(566,165)	(257,348)	(257,348)	(257,348)	(51,469)	0	0	0
3457	Klamath Falls City Schools	6/30/2017	Contribution	5.2	2.2	693,883	293,566	133,439	133,439	133,439	26,688	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Proportion	5.3	1.3	(2,302,371)	(564,731)	(434,410)	(434,410)	(130,321)	0	0	0	0
3457	Klamath Falls City Schools	6/30/2016	Contribution	5.3	1.3	985,429	241,709	185,930	185,930	55,779	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Proportion	5.3	0.3	(3,133,076)	(177,346)	(591,146)	(177,346)	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2015	Contribution	5.3	0.3	745,715	42,210	140,701	42,210	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2014	Proportion	5.4	0.0	(280,211)	0	(20,756)	0	0	0	0	0	0
3457	Klamath Falls City Schools	6/30/2014	Contribution	5.4	0.0	(75,178)	0	(5,568)	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3460	Union School District 5	6/30/2014	Contribution	5.4	0.0	503	0	38	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2019	Proportion	5.3	4.3	(678,073)	(550,135)	(127,938)	(127,938)	(127,938)	(127,938)	(127,938)	(38,383)	0
3461	Lake County School District 7	6/30/2019	Contribution	5.3	4.3	143,991	116,823	27,168	27,168	27,168	27,168	27,168	8,151	0
3461	Lake County School District 7	6/30/2018	Proportion	5.2	3.2	(64,216)	(39,518)	(12,349)	(12,349)	(12,349)	(12,349)	(2,471)	0	0
3461	Lake County School District 7	6/30/2018	Contribution	5.2	3.2	111,823	68,815	21,504	21,504	21,504	4,303	0	0	0
3461	Lake County School District 7	6/30/2017	Proportion	5.2	2.2	(407,619)	(172,455)	(78,388)	(78,388)	(78,388)	(15,679)	0	0	0
3461	Lake County School District 7	6/30/2017	Contribution	5.2	2.2	203,737	86,197	39,180	39,180	39,180	7,837	0	0	0
3461	Lake County School District 7	6/30/2016	Proportion	5.3	1.3	(465,950)	(114,290)	(87,915)	(87,915)	(26,375)	0	0	0	0
3461	Lake County School District 7	6/30/2016	Contribution	5.3	1.3	203,408	49,892	38,379	38,379	11,513	0	0	0	0
3461	Lake County School District 7	6/30/2015	Proportion	5.3	0.3	(548,145)	(31,025)	(103,424)	(31,025)	0	0	0	0	0
3461	Lake County School District 7	6/30/2015	Contribution	5.3	0.3	186,211	10,541	35,134	10,541	0	0	0	0	0
3461	Lake County School District 7	6/30/2014	Proportion	5.4	0.0	22,962	0	1,702	0	0	0	0	0	0
3461	Lake County School District 7	6/30/2014	Contribution	5.4	0.0	(474)	0	(34)	0	0	0	0	0	0
3462	Paisley School District	6/30/2019	Proportion	5.3	4.3	81,033	65,744	15,289	15,289	15,289	15,289	15,289	4,588	0
3462	Paisley School District	6/30/2019	Contribution	5.3	4.3	(3,255)	(2,641)	(614)	(614)	(614)	(614)	(185)	0	0
3462	Paisley School District	6/30/2018	Proportion	5.2	3.2	45,118	27,764	8,677	8,677	8,677	8,677	1,733	0	0
3462	Paisley School District	6/30/2018	Contribution	5.2	3.2	36,473	22,445	7,014	7,014	7,014	7,014	1,403	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3462	Paisley School District	6/30/2017	Proportion	5.2	2.2	154,933	65,548	29,795	29,795	29,795	5,958	0	0	
3462	Paisley School District	6/30/2017	Contribution	5.2	2.2	45,734	19,349	8,795	8,795	8,795	1,759	0	0	
3462	Paisley School District	6/30/2016	Proportion	5.3	1.3	(158,741)	(38,937)	(29,951)	(29,951)	(8,986)	0	0	0	
3462	Paisley School District	6/30/2016	Contribution	5.3	1.3	50,457	12,377	9,520	9,520	2,857	0	0	0	
3462	Paisley School District	6/30/2015	Proportion	5.3	0.3	(50,939)	(2,884)	(9,611)	(2,884)	0	0	0	0	
3462	Paisley School District	6/30/2015	Contribution	5.3	0.3	19,290	1,090	3,640	3,640	0	0	0	0	
3462	Paisley School District	6/30/2014	Proportion	5.4	0.0	1,148	0	83	0	0	0	0	0	
3462	Paisley School District	6/30/2014	Contribution	5.4	0.0	869	0	64	0	0	0	0	0	
3463	North Lake School District 14	6/30/2019	Proportion	5.3	4.3	(374,075)	(303,495)	(70,580)	(70,580)	(70,580)	(70,580)	(70,580)	(21,175)	0
3463	North Lake School District 14	6/30/2019	Contribution	5.3	4.3	54,523	44,236	10,287	10,287	10,287	10,287	10,287	3,088	0
3463	North Lake School District 14	6/30/2018	Proportion	5.2	3.2	144,558	88,958	27,800	27,800	27,800	27,800	5,558	0	0
3463	North Lake School District 14	6/30/2018	Contribution	5.2	3.2	12,233	7,529	2,352	2,352	2,352	2,352	473	0	0
3463	North Lake School District 14	6/30/2017	Proportion	5.2	2.2	41,088	17,382	7,902	7,902	7,902	1,578	0	0	0
3463	North Lake School District 14	6/30/2017	Contribution	5.2	2.2	58,275	24,654	11,207	11,207	11,207	2,240	0	0	0
3463	North Lake School District 14	6/30/2016	Proportion	5.3	1.3	(366,827)	(89,975)	(69,213)	(69,213)	(20,762)	0	0	0	0
3463	North Lake School District 14	6/30/2016	Contribution	5.3	1.3	80,868	19,836	15,258	15,258	4,578	0	0	0	0
3463	North Lake School District 14	6/30/2015	Proportion	5.3	0.3	(390,862)	(22,122)	(73,748)	(22,122)	0	0	0	0	0
3463	North Lake School District 14	6/30/2015	Contribution	5.3	0.3	109,253	6,183	20,614	20,614	6,183	0	0	0	0
3463	North Lake School District 14	6/30/2014	Proportion	5.4	0.0	(38,443)	0	(2,848)	0	0	0	0	0	0
3463	North Lake School District 14	6/30/2014	Contribution	5.4	0.0	(104,260)	0	(7,725)	0	0	0	0	0	0
3464	Plush School District	6/30/2019	Proportion	5.3	4.3	(19,759)	(16,031)	(3,728)	(3,728)	(3,728)	(3,728)	(3,728)	(1,119)	0
3464	Plush School District	6/30/2019	Contribution	5.3	4.3	903	733	170	170	170	170	53	0	0
3464	Plush School District	6/30/2018	Proportion	5.2	3.2	(45,137)	(27,777)	(8,680)	(8,680)	(8,680)	(8,680)	(1,737)	0	0
3464	Plush School District	6/30/2018	Contribution	5.2	3.2	3,086	1,900	593	593	593	121	0	0	0
3464	Plush School District	6/30/2017	Proportion	5.2	2.2	26,584	11,248	5,112	5,112	5,112	1,024	0	0	0
3464	Plush School District	6/30/2017	Contribution	5.2	2.2	182	77	35	35	35	7	0	0	0
3464	Plush School District	6/30/2016	Proportion	5.3	1.3	(11,023)	(2,703)	(2,080)	(2,080)	(623)	0	0	0	0
3464	Plush School District	6/30/2016	Contribution	5.3	1.3	4,840	1,188	913	913	275	0	0	0	0
3464	Plush School District	6/30/2015	Proportion	5.3	0.3	(17,657)	(997)	(3,332)	(997)	0	0	0	0	0
3464	Plush School District	6/30/2015	Contribution	5.3	0.3	3,873	218	731	731	0	0	0	0	0
3464	Plush School District	6/30/2014	Proportion	5.4	0.0	3,479	0	259	0	0	0	0	0	0
3464	Plush School District	6/30/2014	Contribution	5.4	0.0	(2,082)	0	(152)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2019	Proportion	5.3	4.3	(40,304)	(32,699)	(7,605)	(7,605)	(7,605)	(7,605)	(7,605)	(2,279)	0
3465	Adel School District 21	6/30/2019	Contribution	5.3	4.3	983	798	185	185	185	58	0	0	0
3465	Adel School District 21	6/30/2018	Proportion	5.2	3.2	11,208	6,898	2,155	2,155	2,155	433	0	0	0
3465	Adel School District 21	6/30/2018	Contribution	5.2	3.2	487	299	94	94	94	17	0	0	0
3465	Adel School District 21	6/30/2017	Proportion	5.2	2.2	(14,195)	(6,005)	(2,730)	(2,730)	(2,730)	(545)	0	0	0
3465	Adel School District 21	6/30/2017	Contribution	5.2	2.2	8,551	3,619	1,644	1,644	1,644	331	0	0	0
3465	Adel School District 21	6/30/2016	Proportion	5.3	1.3	(13,132)	(3,220)	(2,478)	(2,478)	(742)	0	0	0	0
3465	Adel School District 21	6/30/2016	Contribution	5.3	1.3	4,425	1,085	835	835	250	0	0	0	0
3465	Adel School District 21	6/30/2015	Proportion	5.3	0.3	(15,779)	(894)	(2,977)	(894)	0	0	0	0	0
3465	Adel School District 21	6/30/2015	Contribution	5.3	0.3	10,235	580	1,931	580	0	0	0	0	0
3465	Adel School District 21	6/30/2014	Proportion	5.4	0.0	(2,126)	0	(156)	0	0	0	0	0	0
3465	Adel School District 21	6/30/2014	Contribution	5.4	0.0	(6,232)	0	(462)	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2019	Proportion	5.3	4.3	(774,410)	(628,295)	(146,115)	(146,115)	(146,115)	(146,115)	(146,115)	(43,835)	0
3470	Pleasant Hill School District	6/30/2019	Contribution	5.3	4.3	392,161	318,168	73,993	73,993	73,993	73,993	73,993	22,196	0
3470	Pleasant Hill School District	6/30/2018	Proportion	5.2	3.2	205,014	126,162	39,426	39,426	39,426	7,884	0	0	0
3470	Pleasant Hill School District	6/30/2018	Contribution	5.2	3.2	69,675	42,877	13,399	13,399	13,399	2,680	0	0	0
3470	Pleasant Hill School District	6/30/2017	Proportion	5.2	2.2	(359,516)	(152,102)	(69,138)	(69,138)	(69,138)	(13,826)	0	0	0
3470	Pleasant Hill School District	6/30/2017	Contribution	5.2	2.2	202,491	85,668	38,941	38,941	38,941	7,786	0	0	0
3470	Pleasant Hill School District	6/30/2016	Proportion	5.3	1.3	(100,181)	(24,573)	(18,902)	(18,902)	(5,671)	0	0	0	0
3470	Pleasant Hill School District	6/30/2016	Contribution	5.3	1.3	199,781	49,001	37,695	37,695	11,306	0	0	0	0
3470	Pleasant Hill School District	6/30/2015	Proportion	5.3	0.3	(821,383)	(46,493)	(154,978)	(46,493)	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2015	Contribution	5.3	0.3	195,612	11,072	36,908	11,072	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2014	Proportion	5.4	0.0	56,915	0	4,215	0	0	0	0	0	0
3470	Pleasant Hill School District	6/30/2014	Contribution	5.4	0.0	(28,460)	0	(2,110)	0	0	0	0	0	0
3473	Eugene School District 4J	6/30/2019	Proportion	5.3	4.3	(5,251,238)	(4,260,438)	(990,800)	(990,800)	(990,800)	(990,800)	(990,800)	(297,238)	0
3473	Eugene School District 4J	6/30/2019	Contribution	5.3	4.3	(1,291,132)	(1,047,522)	(243,610)	(243,610)	(243,610)	(243,610)	(243,610)	(73,082)	0
3473	Eugene School District 4J	6/30/2018	Proportion	5.2	3.2	(1,565,411)	(963,329)	(301,041)	(301,041)	(301,041)	(301,041)	(60,206)	0	0
3473	Eugene School District 4J	6/30/2018	Contribution	5.2	3.2	(356,523)	(219,399)	(68,562)	(68,562)	(68,562)	(68,562)	(13,713)	0	0
3473	Eugene School District 4J	6/30/2017	Proportion	5.2	2.2	(2,789,952)	(1,180,365)	(536,529)	(536,529)	(536,529)	(107,307)	0	0	0
3473	Eugene School District 4J	6/30/2017	Contribution	5.2	2.2	1,931,232	817,059	371,391	371,391	371,391	74,277	0	0	0
3473	Eugene School District 4J	6/30/2016	Proportion	5.3	1.3	(2,413,910)	(592,090)	(455,455)	(455,455)	(136,635)	0	0	0	0
3473	Eugene School District 4J	6/30/2016	Contribution	5.3	1.3	1,190,460	292,000	224,615	224,615	67,385	0	0	0	0
3473	Eugene School District 4J	6/30/2015	Proportion	5.3	0.3	(6,536,985)	(370,020)	(1,233,393)	(370,020)	0	0	0	0	0
3473	Eugene School District 4J	6/30/2015	Contribution	5.3	0.3	1,165,437	65,967	219,894	65,967	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3473	Eugene School District 4J	6/30/2014	Proportion	5.4	0.0	(1,187,044)	0	(87,929)	0	0	0	0	0	
3473	Eugene School District 4J	6/30/2014	Contribution	5.4	0.0	(123,018)	0	(9,113)	0	0	0	0	0	
3487	Springfield School District 19	6/30/2019	Proportion	5.3	4.3	2,414,755	1,959,141	455,614	455,614	455,614	455,614	455,614	136,685	
3487	Springfield School District 19	6/30/2019	Contribution	5.3	4.3	(2,208,916)	(1,792,139)	(416,777)	(416,777)	(416,777)	(416,777)	(416,777)	(125,031)	
3487	Springfield School District 19	6/30/2018	Proportion	5.2	3.2	(5,060,026)	(3,113,862)	(973,082)	(973,082)	(973,082)	(973,082)	(973,082)	0	
3487	Springfield School District 19	6/30/2018	Contribution	5.2	3.2	(1,451,907)	(893,481)	(279,213)	(279,213)	(279,213)	(279,213)	(279,213)	(55,842)	
3487	Springfield School District 19	6/30/2017	Proportion	5.2	2.2	872,326	369,061	167,755	167,755	167,755	167,755	33,551	0	
3487	Springfield School District 19	6/30/2017	Contribution	5.2	2.2	(875,344)	(370,339)	(168,335)	(168,335)	(168,335)	(168,335)	(33,669)	0	
3487	Springfield School District 19	6/30/2016	Proportion	5.3	1.3	(1,399,604)	(343,300)	(264,076)	(264,076)	(264,076)	(264,076)	0	0	
3487	Springfield School District 19	6/30/2016	Contribution	5.3	1.3	(897,031)	(220,027)	(169,251)	(169,251)	(169,251)	(169,251)	0	0	
3487	Springfield School District 19	6/30/2015	Proportion	5.3	0.3	(73,526)	(4,161)	(13,873)	(4,161)	0	0	0	0	
3487	Springfield School District 19	6/30/2015	Contribution	5.3	0.3	(800,845)	(45,330)	(151,103)	(45,330)	0	0	0	0	
3487	Springfield School District 19	6/30/2014	Proportion	5.4	0.0	(81,272)	0	(6,022)	0	0	0	0	0	
3487	Springfield School District 19	6/30/2014	Contribution	5.4	0.0	56,725	0	4,200	0	0	0	0	0	
3494	Fern Ridge School District	6/30/2019	Proportion	5.3	4.3	279,411	226,692	52,719	52,719	52,719	52,719	52,719	15,816	
3494	Fern Ridge School District	6/30/2019	Contribution	5.3	4.3	(351,066)	(284,827)	(66,239)	(66,239)	(66,239)	(66,239)	(66,239)	(19,871)	
3494	Fern Ridge School District	6/30/2018	Proportion	5.2	3.2	(333,676)	(205,340)	(64,168)	(64,168)	(64,168)	(64,168)	(12,836)	0	
3494	Fern Ridge School District	6/30/2018	Contribution	5.2	3.2	(387,928)	(238,724)	(74,602)	(74,602)	(74,602)	(74,602)	(14,918)	0	
3494	Fern Ridge School District	6/30/2017	Proportion	5.2	2.2	58,856	24,902	11,318	11,318	11,318	11,318	2,266	0	
3494	Fern Ridge School District	6/30/2017	Contribution	5.2	2.2	(127,558)	(53,968)	(24,530)	(24,530)	(24,530)	(24,530)	(4,908)	0	
3494	Fern Ridge School District	6/30/2016	Proportion	5.3	1.3	(100,097)	(24,553)	(18,886)	(18,886)	(18,886)	(18,886)	0	0	
3494	Fern Ridge School District	6/30/2016	Contribution	5.3	1.3	(283,729)	(69,593)	(53,534)	(53,534)	(53,534)	(53,534)	0	0	
3494	Fern Ridge School District	6/30/2015	Proportion	5.3	0.3	562,074	31,814	106,052	31,814	0	0	0	0	
3494	Fern Ridge School District	6/30/2015	Contribution	5.3	0.3	(209,334)	(11,849)	(39,497)	(11,849)	0	0	0	0	
3494	Fern Ridge School District	6/30/2014	Proportion	5.4	0.0	(100,900)	0	(7,475)	0	0	0	0	0	
3494	Fern Ridge School District	6/30/2014	Contribution	5.4	0.0	41,794	0	3,094	0	0	0	0	0	
3498	Mapleton School District	6/30/2019	Proportion	5.3	4.3	(201,393)	(163,394)	(37,999)	(37,999)	(37,999)	(37,999)	(37,999)	(11,398)	
3498	Mapleton School District	6/30/2019	Contribution	5.3	4.3	82,339	101,488	19,149	19,149	19,149	19,149	19,149	5,743	
3498	Mapleton School District	6/30/2018	Proportion	5.2	3.2	38,256	23,542	7,357	7,357	7,357	7,357	1,471	0	
3498	Mapleton School District	6/30/2018	Contribution	5.2	3.2	(75,810)	(46,652)	(14,579)	(14,579)	(14,579)	(14,579)	(2,915)	0	
3498	Mapleton School District	6/30/2017	Proportion	5.2	2.2	(234,365)	(99,155)	(45,070)	(45,070)	(45,070)	(45,070)	(9,015)	0	
3498	Mapleton School District	6/30/2017	Contribution	5.2	2.2	41,344	17,491	7,951	7,951	7,951	7,951	1,589	0	
3498	Mapleton School District	6/30/2016	Proportion	5.3	1.3	(219,358)	(53,806)	(41,388)	(41,388)	(41,388)	(41,388)	0	0	
3498	Mapleton School District	6/30/2016	Contribution	5.3	1.3	52,916	12,980	9,984	9,984	9,984	9,984	2,996	0	
3498	Mapleton School District	6/30/2015	Proportion	5.3	0.3	(338,309)	(19,149)	(63,832)	(19,149)	0	0	0	0	
3498	Mapleton School District	6/30/2015	Contribution	5.3	0.3	49,393	2,798	9,319	2,798	0	0	0	0	
3498	Mapleton School District	6/30/2014	Proportion	5.4	0.0	(54,636)	0	(4,046)	0	0	0	0	0	
3498	Mapleton School District	6/30/2014	Contribution	5.4	0.0	(24,802)	0	(1,837)	0	0	0	0	0	
3502	Creswell School District 40	6/30/2019	Proportion	5.3	4.3	(334,956)	(271,757)	(63,199)	(63,199)	(63,199)	(63,199)	(63,199)	(18,961)	
3502	Creswell School District 40	6/30/2019	Contribution	5.3	4.3	(85,672)	(69,507)	(16,165)	(16,165)	(16,165)	(16,165)	(16,165)	(4,847)	
3502	Creswell School District 40	6/30/2018	Proportion	5.2	3.2	(491,312)	(302,346)	(94,483)	(94,483)	(94,483)	(94,483)	(18,897)	0	
3502	Creswell School District 40	6/30/2018	Contribution	5.2	3.2	29,926	18,416	5,755	5,755	5,755	5,755	1,151	0	
3502	Creswell School District 40	6/30/2017	Proportion	5.2	2.2	(305,997)	(129,459)	(58,846)	(58,846)	(58,846)	(58,846)	(11,767)	0	
3502	Creswell School District 40	6/30/2017	Contribution	5.2	2.2	82,431	34,875	15,852	15,852	15,852	15,852	3,171	0	
3502	Creswell School District 40	6/30/2016	Proportion	5.3	1.3	(389,879)	(95,631)	(73,562)	(73,562)	(73,562)	(73,562)	(22,069)	0	
3502	Creswell School District 40	6/30/2016	Contribution	5.3	1.3	105,584	25,896	19,922	19,922	19,922	19,922	5,974	0	
3502	Creswell School District 40	6/30/2015	Proportion	5.3	0.3	(475,691)	(26,926)	(89,753)	(26,926)	0	0	0	0	
3502	Creswell School District 40	6/30/2015	Contribution	5.3	0.3	117,646	6,661	22,197	6,661	0	0	0	0	
3502	Creswell School District 40	6/30/2014	Proportion	5.4	0.0	(19,676)	0	(1,456)	0	0	0	0	0	
3502	Creswell School District 40	6/30/2014	Contribution	5.4	0.0	(22,883)	0	(1,893)	0	0	0	0	0	
3506	South Lane School District	6/30/2019	Proportion	5.3	4.3	3,507,662	2,845,839	661,823	661,823	661,823	661,823	661,823	198,547	
3506	South Lane School District	6/30/2019	Contribution	5.3	4.3	(1,660,017)	(1,346,806)	(313,211)	(313,211)	(313,211)	(313,211)	(313,211)	(93,962)	
3506	South Lane School District	6/30/2018	Proportion	5.2	3.2	(2,560,427)	(1,575,647)	(492,390)	(492,390)	(492,390)	(492,390)	(98,477)	0	
3506	South Lane School District	6/30/2018	Contribution	5.2	3.2	(807,963)	(497,207)	(155,378)	(155,378)	(155,378)	(155,378)	(31,073)	0	
3506	South Lane School District	6/30/2017	Proportion	5.2	2.2	641,808	271,533	123,425	123,425	123,425	123,425	24,683	0	
3506	South Lane School District	6/30/2017	Contribution	5.2	2.2	(907,150)	(383,794)	(174,452)	(174,452)	(174,452)	(174,452)	(34,890)	0	
3506	South Lane School District	6/30/2016	Proportion	5.3	1.3	1,346,184	330,196	253,997	253,997	253,997	253,997	76,199	0	
3506	South Lane School District	6/30/2016	Contribution	5.3	1.3	(1,018,293)	(249,769)	(192,131)	(192,131)	(192,131)	(192,131)	(57,638)	0	
3506	South Lane School District	6/30/2015	Proportion	5.3	0.3	678,580	128,034	128,034	128,034	128,034	128,034	0	0	
3506	South Lane School District	6/30/2015	Contribution	5.3	0.3	(680,886)	(38,541)	(128,469)	(38,541)	0	0	0	0	
3506	South Lane School District	6/30/2014	Proportion	5.4	0.0	579,507	0	42,927	0	0	0	0	0	
3506	South Lane School District	6/30/2014	Contribution	5.4	0.0	(306,298)	0	(22,688)	0	0	0	0	0	
3510	Bethel School District	6/30/2019	Proportion	5.3	4.3	(5,421,151)	(4,398,292)	(1,022,859)	(1,022,859)	(1,022,859)	(1,022,859)	(1,022,859)	(306,856)	
3510	Bethel School District	6/30/2019	Contribution	5.3	4.3	616,493	500,174	116,319	116,319	116,319	116,319	116,319	34,898	
3510	Bethel School District	6/30/2018	Proportion	5.2	3.2	(2,456,790)	(1,511,870)	(472,460)	(472,460)	(472,460)	(472,460)	(94,490)	0	
3510	Bethel School District	6/30/2018	Contribution	5.2	3.2	416,694	256,428	80,133	80,133	80,133	80,133	16,029	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3510	Bethel School District	6/30/2017	Proportion	5.2	2.2	(1,100,038)	(465,400)	(211,546)	(211,546)	(211,546)	(42,308)	0	0	
3510	Bethel School District	6/30/2017	Contribution	5.2	2.2	938,000	396,845	180,385	180,385	180,385	36,075	0	0	
3510	Bethel School District	6/30/2016	Proportion	5.3	1.3	(1,485,114)	(364,274)	(280,210)	(280,210)	(84,064)	0	0	0	
3510	Bethel School District	6/30/2016	Contribution	5.3	1.3	1,443,433	354,049	272,346	272,346	81,703	0	0	0	
3510	Bethel School District	6/30/2015	Proportion	5.3	0.3	(630,056)	(35,666)	(118,878)	(35,666)	0	0	0	0	
3510	Bethel School District	6/30/2015	Contribution	5.3	0.3	1,332,398	75,418	251,396	75,418	0	0	0	0	
3510	Bethel School District	6/30/2014	Proportion	5.4	0.0	(817,020)	0	(60,520)	0	0	0	0	0	
3510	Bethel School District	6/30/2014	Contribution	5.4	0.0	477,697	0	35,387	0	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2019	Proportion	5.3	4.3	(846,255)	(686,584)	(159,671)	(159,671)	(159,671)	(159,671)	(159,671)	(47,900)	
3517	Crow-Applegate-Lorane District 66	6/30/2019	Contribution	5.3	4.3	40,754	33,065	7,689	7,689	7,689	7,689	7,689	2,309	
3517	Crow-Applegate-Lorane District 66	6/30/2018	Proportion	5.2	3.2	272,603	167,755	52,424	52,424	52,424	52,424	10,483	0	
3517	Crow-Applegate-Lorane District 66	6/30/2018	Contribution	5.2	3.2	(25,341)	(15,595)	(4,873)	(4,873)	(4,873)	(4,873)	(976)	0	
3517	Crow-Applegate-Lorane District 66	6/30/2017	Proportion	5.2	2.2	(141,250)	(59,761)	(27,163)	(27,163)	(27,163)	(5,435)	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2017	Contribution	5.2	2.2	123,298	52,165	23,711	23,711	23,711	4,743	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2016	Proportion	5.3	1.3	(9,531)	(2,339)	(1,798)	(1,798)	(541)	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2016	Contribution	5.3	1.3	109,161	20,596	20,596	6,181	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2015	Proportion	5.3	0.3	(308,761)	(17,476)	(58,257)	(17,476)	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2015	Contribution	5.3	0.3	83,345	4,720	15,725	4,720	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2014	Proportion	5.4	0.0	(29,565)	0	(2,190)	0	0	0	0	0	
3517	Crow-Applegate-Lorane District 66	6/30/2014	Contribution	5.4	0.0	(21,898)	0	(1,623)	0	0	0	0	0	
3519	McKenzie School District	6/30/2019	Proportion	5.3	4.3	176,890	143,515	33,375	33,375	33,375	33,375	33,375	10,015	
3519	McKenzie School District	6/30/2019	Contribution	5.3	4.3	6,988	5,670	1,318	1,318	1,318	1,318	398	0	
3519	McKenzie School District	6/30/2018	Proportion	5.2	3.2	(306,048)	(188,338)	(58,855)	(58,855)	(58,855)	(58,855)	(11,773)	0	
3519	McKenzie School District	6/30/2018	Contribution	5.2	3.2	70,092	43,134	13,479	13,479	13,479	13,479	2,697	0	
3519	McKenzie School District	6/30/2017	Proportion	5.2	2.2	(128,347)	(54,301)	(24,682)	(24,682)	(24,682)	(4,937)	0	0	
3519	McKenzie School District	6/30/2017	Contribution	5.2	2.2	24,093	10,194	4,633	4,633	928	0	0	0	
3519	McKenzie School District	6/30/2016	Proportion	5.3	1.3	(112,057)	(27,485)	(21,143)	(21,143)	(6,342)	0	0	0	
3519	McKenzie School District	6/30/2016	Contribution	5.3	1.3	58,145	14,261	10,971	10,971	3,290	0	0	0	
3519	McKenzie School District	6/30/2015	Proportion	5.3	0.3	(370,736)	(20,986)	(69,950)	(20,986)	0	0	0	0	
3519	McKenzie School District	6/30/2015	Contribution	5.3	0.3	64,470	3,650	12,164	3,650	0	0	0	0	
3519	McKenzie School District	6/30/2014	Proportion	5.4	0.0	(13,708)	0	(1,013)	0	0	0	0	0	
3519	McKenzie School District	6/30/2014	Contribution	5.4	0.0	(40,131)	0	(2,971)	0	0	0	0	0	
3520	Junction City School District 69	6/30/2019	Proportion	5.3	4.3	(738,397)	(599,077)	(139,320)	(139,320)	(139,320)	(139,320)	(139,320)	(41,797)	
3520	Junction City School District 69	6/30/2019	Contribution	5.3	4.3	674,415	547,167	127,248	127,248	127,248	127,248	127,248	38,175	
3520	Junction City School District 69	6/30/2018	Proportion	5.2	3.2	(5,327,400)	(3,278,400)	(1,024,500)	(1,024,500)	(1,024,500)	(1,024,500)	(204,900)	0	
3520	Junction City School District 69	6/30/2018	Contribution	5.2	3.2	13,728,554	8,448,340	2,640,107	2,640,107	2,640,107	2,640,107	528,019	0	
3520	Junction City School District 69	6/30/2017	Proportion	5.2	2.2	(239,117)	(101,165)	(45,984)	(45,984)	(45,984)	(9,197)	0	0	
3520	Junction City School District 69	6/30/2017	Contribution	5.2	2.2	351,393	148,665	67,576	67,576	67,576	13,513	0	0	
3520	Junction City School District 69	6/30/2016	Proportion	5.3	1.3	(1,851,524)	(454,148)	(349,344)	(349,344)	(104,804)	0	0	0	
3520	Junction City School District 69	6/30/2016	Contribution	5.3	1.3	416,649	102,197	78,613	78,613	23,584	0	0	0	
3520	Junction City School District 69	6/30/2015	Proportion	5.3	0.3	(1,236,975)	(70,015)	(233,392)	(70,015)	0	0	0	0	
3520	Junction City School District 69	6/30/2015	Contribution	5.3	0.3	210,352	11,907	39,689	11,907	0	0	0	0	
3520	Junction City School District 69	6/30/2014	Proportion	5.4	0.0	50,595	0	3,750	0	0	0	0	0	
3520	Junction City School District 69	6/30/2014	Contribution	5.4	0.0	(118,530)	0	(8,780)	0	0	0	0	0	
3522	Lowell School District	6/30/2019	Proportion	5.3	4.3	580,393	470,885	109,508	109,508	109,508	109,508	109,508	32,853	
3522	Lowell School District	6/30/2019	Contribution	5.3	4.3	(41,715)	(33,844)	(7,871)	(7,871)	(7,871)	(7,871)	(7,871)	(2,360)	
3522	Lowell School District	6/30/2018	Proportion	5.2	3.2	282,680	173,956	54,362	54,362	54,362	54,362	10,870	0	
3522	Lowell School District	6/30/2018	Contribution	5.2	3.2	134,966	83,056	25,955	25,955	25,955	25,955	5,191	0	
3522	Lowell School District	6/30/2017	Proportion	5.2	2.2	28,191	11,928	5,421	5,421	5,421	1,086	0	0	
3522	Lowell School District	6/30/2017	Contribution	5.2	2.2	124,763	52,784	23,993	23,993	23,993	4,798	0	0	
3522	Lowell School District	6/30/2016	Proportion	5.3	1.3	(128,036)	(31,404)	(24,158)	(24,158)	(7,246)	0	0	0	
3522	Lowell School District	6/30/2016	Contribution	5.3	1.3	103,941	25,493	19,612	19,612	5,881	0	0	0	
3522	Lowell School District	6/30/2015	Proportion	5.3	0.3	(145,509)	(8,234)	(27,455)	0	0	0	0	0	
3522	Lowell School District	6/30/2015	Contribution	5.3	0.3	27,053	1,533	5,104	1,533	0	0	0	0	
3522	Lowell School District	6/30/2014	Proportion	5.4	0.0	40,160	0	2,975	0	0	0	0	0	
3522	Lowell School District	6/30/2014	Contribution	5.4	0.0	(31,794)	0	(2,354)	0	0	0	0	0	
3524	Oakridge School District	6/30/2019	Proportion	5.3	4.3	(741,727)	(601,779)	(139,948)	(139,948)	(139,948)	(139,948)	(139,948)	(41,987)	
3524	Oakridge School District	6/30/2019	Contribution	5.3	4.3	23,693	19,223	4,470	4,470	4,470	4,470	1,343	0	
3524	Oakridge School District	6/30/2018	Proportion	5.2	3.2	(78,641)	(48,395)	(15,123)	(15,123)	(15,123)	(15,123)	(3,026)	0	
3524	Oakridge School District	6/30/2018	Contribution	5.2	3.2	39,362	24,222	7,570	7,570	7,570	1,512	0	0	
3524	Oakridge School District	6/30/2017	Proportion	5.2	2.2	251,666	106,475	48,397	48,397	48,397	9,681	0	0	
3524	Oakridge School District	6/30/2017	Contribution	5.2	2.2	130,499	55,211	25,096	25,096	5,019	0	0	0	
3524	Oakridge School District	6/30/2016	Proportion	5.3	1.3	(417,545)	(102,417)	(78,782)	(78,782)	(23,635)	0	0	0	
3524	Oakridge School District	6/30/2016	Contribution	5.3	1.3	198,166	48,606	37,390	37,390	11,216	0	0	0	
3524	Oakridge School District	6/30/2015	Proportion	5.3	0.3	(223,539)	(12,654)	(42,177)	(12,654)	0	0	0	0	
3524	Oakridge School District	6/30/2015	Contribution	5.3	0.3	134,423	7,608	25,363	7,608	0	0	0	0	

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3524	Oakridge School District	6/30/2014	Proportion	5.4	0.0	(69,013)	0	(5,113)	0	0	0	0	0	0
3524	Oakridge School District	6/30/2014	Contribution	5.4	0.0	39,525	0	2,930	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2019	Proportion	5.3	4.3	462,670	375,374	87,296	87,296	87,296	87,296	87,296	26,190	0
3527	Marcola School District 79	6/30/2019	Contribution	5.3	4.3	90,518	73,439	17,079	17,079	17,079	17,079	17,079	5,123	0
3527	Marcola School District 79	6/30/2018	Proportion	5.2	3.2	87,796	54,028	16,884	16,884	16,884	16,884	16,884	3,376	0
3527	Marcola School District 79	6/30/2018	Contribution	5.2	3.2	164,670	101,336	31,667	31,667	31,667	31,667	6,335	0	0
3527	Marcola School District 79	6/30/2017	Proportion	5.2	2.2	(30,449)	(12,881)	(5,856)	(5,856)	(5,856)	(1,169)	0	0	0
3527	Marcola School District 79	6/30/2017	Contribution	5.2	2.2	87,886	37,183	16,901	16,901	16,901	3,381	0	0	0
3527	Marcola School District 79	6/30/2016	Proportion	5.3	1.3	115,515	28,335	21,795	21,795	6,540	0	0	0	0
3527	Marcola School District 79	6/30/2016	Contribution	5.3	1.3	47,704	11,700	9,001	9,001	2,699	0	0	0	0
3527	Marcola School District 79	6/30/2015	Proportion	5.3	0.3	(30,801)	(1,741)	(5,812)	(1,741)	0	0	0	0	0
3527	Marcola School District 79	6/30/2015	Contribution	5.3	0.3	64,482	3,652	12,166	3,652	0	0	0	0	0
3527	Marcola School District 79	6/30/2014	Proportion	5.4	0.0	(164,912)	0	(12,217)	0	0	0	0	0	0
3527	Marcola School District 79	6/30/2014	Contribution	5.4	0.0	(19,493)	0	(1,443)	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2019	Proportion	5.3	4.3	(354,049)	(287,247)	(66,802)	(66,802)	(66,802)	(66,802)	(66,802)	(20,039)	0
3533	Triangle Lake Schools	6/30/2019	Contribution	5.3	4.3	22,121	17,947	4,174	4,174	4,174	4,174	4,174	1,251	0
3533	Triangle Lake Schools	6/30/2018	Proportion	5.2	3.2	160,842	98,980	30,931	30,931	30,931	30,931	6,187	0	0
3533	Triangle Lake Schools	6/30/2018	Contribution	5.2	3.2	61,102	37,602	11,750	11,750	11,750	2,352	0	0	0
3533	Triangle Lake Schools	6/30/2017	Proportion	5.2	2.2	(256,073)	(108,338)	(49,245)	(49,245)	(49,245)	(9,848)	0	0	0
3533	Triangle Lake Schools	6/30/2017	Contribution	5.2	2.2	54,594	23,097	10,499	10,499	2,099	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Proportion	5.3	1.3	(141,726)	(34,762)	(26,741)	(26,741)	(8,021)	0	0	0	0
3533	Triangle Lake Schools	6/30/2016	Contribution	5.3	1.3	61,862	15,174	11,672	11,672	3,502	0	0	0	0
3533	Triangle Lake Schools	6/30/2015	Proportion	5.3	0.3	(270,492)	(15,312)	(51,036)	(15,312)	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2015	Contribution	5.3	0.3	53,436	3,026	10,082	3,026	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2014	Proportion	5.4	0.0	73,789	0	5,464	0	0	0	0	0	0
3533	Triangle Lake Schools	6/30/2014	Contribution	5.4	0.0	(20,302)	0	(1,502)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2019	Proportion	5.3	4.3	94,725	76,852	17,873	17,873	17,873	17,873	17,873	5,360	0
3537	Siuslaw School District 97J	6/30/2019	Contribution	5.3	4.3	(336,346)	(272,884)	(63,462)	(63,462)	(63,462)	(63,462)	(63,462)	(19,036)	0
3537	Siuslaw School District 97J	6/30/2018	Proportion	5.2	3.2	(1,677,040)	(1,032,024)	(322,508)	(322,508)	(322,508)	(322,508)	(64,500)	0	0
3537	Siuslaw School District 97J	6/30/2018	Contribution	5.2	3.2	(211,525)	(130,169)	(40,678)	(40,678)	(40,678)	(8,135)	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Proportion	5.2	2.2	312,842	132,356	60,162	60,162	60,162	12,032	0	0	0
3537	Siuslaw School District 97J	6/30/2017	Contribution	5.2	2.2	(317,984)	(134,531)	(61,151)	(61,151)	(61,151)	(12,229)	0	0	0
3537	Siuslaw School District 97J	6/30/2016	Proportion	5.3	1.3	445,604	109,300	84,076	84,076	25,224	0	0	0	0
3537	Siuslaw School District 97J	6/30/2016	Contribution	5.3	1.3	(317,231)	(77,811)	(59,855)	(59,855)	(17,956)	0	0	0	0
3537	Siuslaw School District 97J	6/30/2015	Proportion	5.3	0.3	223,049	12,624	42,085	12,624	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2015	Contribution	5.3	0.3	(173,908)	(9,843)	(32,813)	(9,843)	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2014	Proportion	5.4	0.0	(59,265)	0	(4,390)	0	0	0	0	0	0
3537	Siuslaw School District 97J	6/30/2014	Contribution	5.4	0.0	(42,647)	0	(3,157)	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2019	Proportion	5.3	4.3	10,479,169	8,501,967	1,977,202	1,977,202	1,977,202	1,977,202	1,977,202	593,159	0
3579	Lincoln County School District	6/30/2019	Contribution	5.3	4.3	(1,655,246)	(1,342,935)	(312,311)	(312,311)	(312,311)	(312,311)	(312,311)	(93,691)	0
3579	Lincoln County School District	6/30/2018	Proportion	5.2	3.2	(5,552,310)	(3,416,806)	(1,067,752)	(1,067,752)	(1,067,752)	(1,067,752)	(213,550)	0	0
3579	Lincoln County School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2017	Proportion	5.2	2.2	4,349,263	1,840,072	836,397	836,397	836,397	167,278	0	0	0
3579	Lincoln County School District	6/30/2017	Contribution	5.2	2.2	(654,963)	(277,109)	(125,958)	(125,958)	(125,958)	(25,193)	0	0	0
3579	Lincoln County School District	6/30/2016	Proportion	5.3	1.3	394,946	94,422	72,631	72,631	21,791	0	0	0	0
3579	Lincoln County School District	6/30/2016	Contribution	5.3	1.3	(47,136)	(11,560)	(8,894)	(8,894)	(2,666)	0	0	0	0
3579	Lincoln County School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3579	Lincoln County School District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2015	Contribution	5.3	0.3	163	8	31	8	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3582	Linn County School District 5	6/30/2014	Contribution	5.4	0.0	515	0	40	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3603	Hamilton Creek School District	6/30/2019	Contribution	5.3	4.3	567	460	107	107	107	107	107	32	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3610	Harrisburg Elementary School District 42J	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2015	Contribution	5.3	0.3	1,868	108	352	108	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3610	Harrisburg Elementary School District 42J	6/30/2014	Contribution	5.4	0.0	2,066	0	151	0	0	0	0	0	0
3613	Harris School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3613	Harris School	6/30/2014	Contribution	5.4	0.0	763	0	58	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2019	Proportion	5.3	4.3	(308,714)	(250,466)	(58,248)	(58,248)	(58,248)	(58,248)	(58,248)	(17,474)	0
3615	Central Linn School District 552C	6/30/2019	Contribution	5.3	4.3	106	86	20	20	20	20	20	6	0
3615	Central Linn School District 552C	6/30/2018	Proportion	5.2	3.2	(419,996)	(258,460)	(80,768)	(80,768)	(80,768)	(80,768)	(16,156)	0	0
3615	Central Linn School District 552C	6/30/2018	Contribution	5.2	3.2	135,927	83,647	26,140	26,140	26,140	26,140	5,227	0	0
3615	Central Linn School District 552C	6/30/2017	Proportion	5.2	2.2	(328,724)	(139,076)	(63,216)	(63,216)	(63,216)	(12,644)	0	0	0
3615	Central Linn School District 552C	6/30/2017	Contribution	5.2	2.2	44,258	18,725	8,511	8,511	8,511	1,703	0	0	0
3615	Central Linn School District 552C	6/30/2016	Proportion	5.3	1.3	(265,060)	(65,016)	(50,011)	(50,011)	(15,005)	0	0	0	0
3615	Central Linn School District 552C	6/30/2016	Contribution	5.3	1.3	171,776	42,132	32,411	32,411	9,721	0	0	0	0
3615	Central Linn School District 552C	6/30/2015	Proportion	5.3	0.3	(554,706)	(31,396)	(104,662)	(31,396)	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2015	Contribution	5.3	0.3	140,016	7,926	26,418	7,926	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2014	Proportion	5.4	0.0	32,820	0	2,430	0	0	0	0	0	0
3615	Central Linn School District 552C	6/30/2014	Contribution	5.4	0.0	5,183	0	383	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2019	Proportion	5.3	4.3	3,054,560	2,478,228	576,332	576,332	576,332	576,332	576,332	172,900	0
3618	Sweet Home School District 55	6/30/2019	Contribution	5.3	4.3	212,889	172,721	40,168	40,168	40,168	40,168	40,168	12,049	0
3618	Sweet Home School District 55	6/30/2018	Proportion	5.2	3.2	(1,665,167)	(1,024,719)	(320,224)	(320,224)	(320,224)	(320,224)	(64,047)	0	0
3618	Sweet Home School District 55	6/30/2018	Contribution	5.2	3.2	(708,972)	(436,290)	(136,341)	(136,341)	(136,341)	(136,341)	(27,267)	0	0
3618	Sweet Home School District 55	6/30/2017	Proportion	5.2	2.2	565,263	239,151	108,704	108,704	108,704	21,743	0	0	0
3618	Sweet Home School District 55	6/30/2017	Contribution	5.2	2.2	(862,050)	(364,713)	(165,779)	(165,779)	(165,779)	(33,155)	0	0	0
3618	Sweet Home School District 55	6/30/2016	Proportion	5.3	1.3	1,398,054	342,918	263,784	263,784	79,134	0	0	0	0
3618	Sweet Home School District 55	6/30/2016	Contribution	5.3	1.3	(679,363)	(166,635)	(128,182)	(128,182)	(38,453)	0	0	0	0
3618	Sweet Home School District 55	6/30/2015	Proportion	5.3	0.3	1,236,320	69,980	233,268	69,980	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2015	Contribution	5.3	0.3	(421,304)	(23,849)	(79,491)	(23,849)	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2014	Proportion	5.4	0.0	72,499	0	5,369	0	0	0	0	0	0
3618	Sweet Home School District 55	6/30/2014	Contribution	5.4	0.0	133,940	0	9,920	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3626	Wyatt School District 63C	6/30/2014	Contribution	5.4	0.0	174	0	14	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2019	Proportion	5.3	4.3	(791,198)	(641,915)	(149,283)	(149,283)	(149,283)	(149,283)	(149,283)	(44,783)	0
3647	Scio School District 95C	6/30/2019	Contribution	5.3	4.3	113,602	92,168	21,434	21,434	21,434	21,434	21,434	6,432	0
3647	Scio School District 95C	6/30/2018	Proportion	5.2	3.2	(592,366)	(364,532)	(113,917)	(113,917)	(113,917)	(113,917)	(22,781)	0	0
3647	Scio School District 95C	6/30/2018	Contribution	5.2	3.2	7,004	4,310	1,347	1,347	1,347	1,347	269	0	0
3647	Scio School District 95C	6/30/2017	Proportion	5.2	2.2	26,262	11,112	5,050	5,050	5,050	1,012	0	0	0
3647	Scio School District 95C	6/30/2017	Contribution	5.2	2.2	32,655	13,815	6,280	6,280	6,280	1,255	0	0	0
3647	Scio School District 95C	6/30/2016	Proportion	5.3	1.3	(977,890)	(239,858)	(184,508)	(184,508)	(55,350)	0	0	0	0
3647	Scio School District 95C	6/30/2016	Contribution	5.3	1.3	151,618	37,190	28,607	28,607	8,583	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3647	Scio School District 95C	6/30/2015	Proportion	5.3	0.3	(305,677)	(17,302)	(57,675)	(17,302)	0	0	0	0	0
3647	Scio School District 95C	6/30/2015	Contribution	5.3	0.3	(74,992)	(4,247)	(14,149)	(4,247)	0	0	0	0	0
3647	Scio School District 95C	6/30/2014	Proportion	5.4	0.0	(86,451)	0	(6,406)	0	0	0	0	0	0
3647	Scio School District 95C	6/30/2014	Contribution	5.4	0.0	186,348	0	13,803	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2019	Proportion	5.3	4.3	1,003,255	813,962	189,293	189,293	189,293	189,293	189,293	56,790	0
3665	Santiam Canyon School District	6/30/2019	Contribution	5.3	4.3	(327,583)	(265,775)	(61,808)	(61,808)	(61,808)	(61,808)	(61,808)	(18,543)	0
3665	Santiam Canyon School District	6/30/2018	Proportion	5.2	3.2	(451,368)	(277,764)	(86,802)	(86,802)	(86,802)	(86,802)	(17,358)	0	0
3665	Santiam Canyon School District	6/30/2018	Contribution	5.2	3.2	(205,186)	(126,268)	(39,459)	(39,459)	(39,459)	(39,459)	(7,891)	0	0
3665	Santiam Canyon School District	6/30/2017	Proportion	5.2	2.2	558,828	236,427	107,467	107,467	107,467	21,493	0	0	0
3665	Santiam Canyon School District	6/30/2017	Contribution	5.2	2.2	(270,909)	(114,615)	(52,098)	(52,098)	(52,098)	(10,419)	0	0	0
3665	Santiam Canyon School District	6/30/2016	Proportion	5.3	1.3	452,129	110,901	85,307	85,307	25,594	0	0	0	0
3665	Santiam Canyon School District	6/30/2016	Contribution	5.3	1.3	(194,652)	(47,744)	(36,727)	(36,727)	(11,017)	0	0	0	0
3665	Santiam Canyon School District	6/30/2015	Proportion	5.3	0.3	373,822	21,162	70,532	21,162	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2015	Contribution	5.3	0.3	(91,940)	(5,205)	(17,347)	(5,205)	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2014	Proportion	5.4	0.0	(282,619)	0	(20,934)	0	0	0	0	0	0
3665	Santiam Canyon School District	6/30/2014	Contribution	5.4	0.0	109,246	0	8,091	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2015	Contribution	5.3	0.3	81	6	15	6	0	0	0	0	0
3676	Harrisburg High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3676	Harrisburg High School	6/30/2014	Contribution	5.4	0.0	1,410	0	105	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2019	Proportion	5.3	4.3	(81,136)	(65,827)	(15,309)	(15,309)	(15,309)	(15,309)	(15,309)	(4,591)	0
3684	Ontario School District 8C	6/30/2019	Contribution	5.3	4.3	(533,000)	(432,434)	(100,566)	(100,566)	(100,566)	(100,566)	(100,566)	(30,170)	0
3684	Ontario School District 8C	6/30/2018	Proportion	5.2	3.2	(356,884)	(219,620)	(68,632)	(68,632)	(68,632)	(68,632)	(13,724)	0	0
3684	Ontario School District 8C	6/30/2018	Contribution	5.2	3.2	(230,940)	(142,116)	(44,412)	(44,412)	(44,412)	(44,412)	(8,880)	0	0
3684	Ontario School District 8C	6/30/2017	Proportion	5.2	2.2	(993,892)	(420,493)	(191,133)	(191,133)	(191,133)	(38,227)	0	0	0
3684	Ontario School District 8C	6/30/2017	Contribution	5.2	2.2	(26,511)	(11,217)	(5,098)	(5,098)	(5,098)	(1,021)	0	0	0
3684	Ontario School District 8C	6/30/2016	Proportion	5.3	1.3	(144,555)	(35,455)	(27,275)	(27,275)	(8,180)	0	0	0	0
3684	Ontario School District 8C	6/30/2016	Contribution	5.3	1.3	(181,212)	(44,448)	(34,191)	(34,191)	(10,257)	0	0	0	0
3684	Ontario School District 8C	6/30/2015	Proportion	5.3	0.3	(802,879)	(45,444)	(15,487)	(45,444)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2015	Contribution	5.3	0.3	(20,840)	(1,180)	(3,932)	(1,180)	0	0	0	0	0
3684	Ontario School District 8C	6/30/2014	Proportion	5.4	0.0	25,305	0	1,875	0	0	0	0	0	0
3684	Ontario School District 8C	6/30/2014	Contribution	5.4	0.0	68,230	0	5,055	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2019	Proportion	5.3	4.3	(124,482)	(100,979)	(23,483)	(23,483)	(23,483)	(23,483)	(23,483)	(7,047)	0
3687	Juntura Grade School	6/30/2019	Contribution	5.3	4.3	8,429	6,839	1,590	1,590	1,590	1,590	1,590	479	0
3687	Juntura Grade School	6/30/2018	Proportion	5.2	3.2	(21,540)	(13,256)	(4,142)	(4,142)	(4,142)	(4,142)	(830)	0	0
3687	Juntura Grade School	6/30/2018	Contribution	5.2	3.2	(8,965)	(5,517)	(1,724)	(1,724)	(1,724)	(1,724)	(345)	0	0
3687	Juntura Grade School	6/30/2017	Proportion	5.2	2.2	18,270	7,731	3,513	3,513	705	0	0	0	0
3687	Juntura Grade School	6/30/2017	Contribution	5.2	2.2	4,900	2,074	942	942	190	0	0	0	0
3687	Juntura Grade School	6/30/2016	Proportion	5.3	1.3	2,040	500	385	385	115	0	0	0	0
3687	Juntura Grade School	6/30/2016	Contribution	5.3	1.3	3,315	815	625	625	190	0	0	0	0
3687	Juntura Grade School	6/30/2015	Proportion	5.3	0.3	(32,275)	(1,825)	(6,090)	(1,825)	0	0	0	0	0
3687	Juntura Grade School	6/30/2015	Contribution	5.3	0.3	5,252	297	991	297	0	0	0	0	0
3687	Juntura Grade School	6/30/2014	Proportion	5.4	0.0	18,083	0	1,338	0	0	0	0	0	0
3687	Juntura Grade School	6/30/2014	Contribution	5.4	0.0	(4,514)	0	(334)	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2019	Contribution	5.3	4.3	1,016	824	192	192	192	192	56	0	0
3689	Vale School District 15	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3689	Vale School District 15	6/30/2014	Contribution	5.4	0.0	75	0	5	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2019	Proportion	5.3	4.3	(970,020)	(786,997)	(183,023)	(183,023)	(183,023)	(183,023)	(183,023)	(54,905)	0
3694	Nyssa School District 26	6/30/2019	Contribution	5.3	4.3	170,566	138,384	32,182	32,182	32,182	32,182	32,182	9,656	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3694	Nyssa School District 26	6/30/2018	Proportion	5.2	3.2	449,285	276,483	86,401	86,401	86,401	86,401	17,280	0	0
3694	Nyssa School District 26	6/30/2018	Contribution	5.2	3.2	165,911	102,099	31,906	31,906	31,906	31,906	6,381	0	0
3694	Nyssa School District 26	6/30/2017	Proportion	5.2	2.2	(464,697)	(196,602)	(89,365)	(89,365)	(89,365)	(17,872)	0	0	0
3694	Nyssa School District 26	6/30/2017	Contribution	5.2	2.2	312,781	132,331	60,150	60,150	60,150	12,031	0	0	0
3694	Nyssa School District 26	6/30/2016	Proportion	5.3	1.3	(823,597)	(202,013)	(155,396)	(155,396)	(46,617)	0	0	0	0
3694	Nyssa School District 26	6/30/2016	Contribution	5.3	1.3	269,510	66,106	50,851	50,851	15,255	0	0	0	0
3694	Nyssa School District 26	6/30/2015	Proportion	5.3	0.3	(1,410,164)	(79,819)	(266,069)	(79,819)	0	0	0	0	0
3694	Nyssa School District 26	6/30/2015	Contribution	5.3	0.3	220,463	12,478	41,597	41,597	12,478	0	0	0	0
3694	Nyssa School District 26	6/30/2014	Proportion	5.4	0.0	(97,190)	0	(7,200)	0	0	0	0	0	0
3694	Nyssa School District 26	6/30/2014	Contribution	5.4	0.0	(124,576)	0	(9,226)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2019	Proportion	5.3	4.3	(2,750)	(2,231)	(519)	(519)	(519)	(519)	(519)	(155)	0
3696	Annex Elementary School	6/30/2019	Contribution	5.3	4.3	(35,748)	(29,003)	(6,745)	(6,745)	(6,745)	(6,745)	(6,745)	(2,023)	0
3696	Annex Elementary School	6/30/2018	Proportion	5.2	3.2	344,884	212,236	66,324	66,324	66,324	66,324	13,264	0	0
3696	Annex Elementary School	6/30/2018	Contribution	5.2	3.2	10,092	6,210	1,941	1,941	1,941	387	0	0	0
3696	Annex Elementary School	6/30/2017	Proportion	5.2	2.2	81,995	34,691	15,768	15,768	15,768	3,155	0	0	0
3696	Annex Elementary School	6/30/2017	Contribution	5.2	2.2	52,932	22,395	10,179	10,179	10,179	2,037	0	0	0
3696	Annex Elementary School	6/30/2016	Proportion	5.3	1.3	(49,810)	(12,218)	(9,398)	(9,398)	(2,820)	0	0	0	0
3696	Annex Elementary School	6/30/2016	Contribution	5.3	1.3	7,777	1,909	1,467	1,467	442	0	0	0	0
3696	Annex Elementary School	6/30/2015	Proportion	5.3	0.3	(124,592)	(7,052)	(23,508)	(7,052)	0	0	0	0	0
3696	Annex Elementary School	6/30/2015	Contribution	5.3	0.3	19,987	1,132	3,771	3,771	1,132	0	0	0	0
3696	Annex Elementary School	6/30/2014	Proportion	5.4	0.0	(103)	0	(8)	0	0	0	0	0	0
3696	Annex Elementary School	6/30/2014	Contribution	5.4	0.0	(9,740)	0	(720)	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2019	Proportion	5.3	4.3	24,877	20,183	4,694	4,694	4,694	4,694	1,407	0	0
3707	Adrian School District 61	6/30/2019	Contribution	5.3	4.3	35,949	29,166	6,783	6,783	6,783	6,783	2,034	0	0
3707	Adrian School District 61	6/30/2018	Proportion	5.2	3.2	(257,922)	(158,722)	(49,600)	(49,600)	(49,600)	(9,922)	0	0	0
3707	Adrian School District 61	6/30/2018	Contribution	5.2	3.2	103,031	63,403	19,814	19,814	19,814	3,961	0	0	0
3707	Adrian School District 61	6/30/2017	Proportion	5.2	2.2	88,887	37,605	17,094	17,094	17,094	3,417	0	0	0
3707	Adrian School District 61	6/30/2017	Contribution	5.2	2.2	92,026	38,935	17,697	17,697	17,697	3,541	0	0	0
3707	Adrian School District 61	6/30/2016	Proportion	5.3	1.3	(242,021)	(59,365)	(45,664)	(45,664)	(13,701)	0	0	0	0
3707	Adrian School District 61	6/30/2016	Contribution	5.3	1.3	116,685	28,621	22,016	22,016	6,605	0	0	0	0
3707	Adrian School District 61	6/30/2015	Proportion	5.3	0.3	(188,319)	(10,659)	(35,532)	(10,659)	0	0	0	0	0
3707	Adrian School District 61	6/30/2015	Contribution	5.3	0.3	87,113	4,933	16,436	4,933	0	0	0	0	0
3707	Adrian School District 61	6/30/2014	Proportion	5.4	0.0	1,746	0	131	0	0	0	0	0	0
3707	Adrian School District 61	6/30/2014	Contribution	5.4	0.0	(18,566)	0	(1,376)	0	0	0	0	0	0
3709	Harper School District 66	6/30/2019	Proportion	5.3	4.3	(82,032)	(66,554)	(15,478)	(15,478)	(15,478)	(15,478)	(15,478)	(4,642)	0
3709	Harper School District 66	6/30/2019	Contribution	5.3	4.3	(1,037)	(841)	(196)	(196)	(196)	(196)	(57)	0	0
3709	Harper School District 66	6/30/2018	Proportion	5.2	3.2	(53,260)	(32,776)	(10,242)	(10,242)	(10,242)	(10,242)	(2,050)	0	0
3709	Harper School District 66	6/30/2018	Contribution	5.2	3.2	8,505	5,233	1,636	1,636	1,636	325	0	0	0
3709	Harper School District 66	6/30/2017	Proportion	5.2	2.2	73,793	31,220	14,191	14,191	14,191	2,838	0	0	0
3709	Harper School District 66	6/30/2017	Contribution	5.2	2.2	42,068	17,798	8,090	8,090	8,090	1,618	0	0	0
3709	Harper School District 66	6/30/2016	Proportion	5.3	1.3	(45,932)	(11,268)	(8,666)	(8,666)	(2,602)	0	0	0	0
3709	Harper School District 66	6/30/2016	Contribution	5.3	1.3	77,546	19,022	14,631	14,631	4,391	0	0	0	0
3709	Harper School District 66	6/30/2015	Proportion	5.3	0.3	(172,273)	(9,753)	(32,504)	(9,753)	0	0	0	0	0
3709	Harper School District 66	6/30/2015	Contribution	5.3	0.3	13,640	770	2,574	770	0	0	0	0	0
3709	Harper School District 66	6/30/2014	Proportion	5.4	0.0	33,570	0	2,485	0	0	0	0	0	0
3709	Harper School District 66	6/30/2014	Contribution	5.4	0.0	(7,180)	0	(530)	0	0	0	0	0	0
3712	W W Jones School	6/30/2019	Proportion	5.3	4.3	(5,205)	(4,223)	(982)	(982)	(982)	(982)	(982)	(295)	0
3712	W W Jones School	6/30/2019	Contribution	5.3	4.3	(7,316)	(5,936)	(1,380)	(1,380)	(1,380)	(1,380)	(1,380)	(416)	0
3712	W W Jones School	6/30/2018	Proportion	5.2	3.2	(6,324)	(3,892)	(1,216)	(1,216)	(1,216)	(244)	0	0	0
3712	W W Jones School	6/30/2018	Contribution	5.2	3.2	16	10	3	3	3	1	0	0	0
3712	W W Jones School	6/30/2017	Proportion	5.2	2.2	(35,347)	(14,953)	(6,798)	(6,798)	(6,798)	(1,357)	0	0	0
3712	W W Jones School	6/30/2017	Contribution	5.2	2.2	2,393	1,013	460	460	460	93	0	0	0
3712	W W Jones School	6/30/2016	Proportion	5.3	1.3	10,752	2,636	2,029	2,029	607	0	0	0	0
3712	W W Jones School	6/30/2016	Contribution	5.3	1.3	10	2	2	2	0	0	0	0	0
3712	W W Jones School	6/30/2015	Proportion	5.3	0.3	(16,938)	(958)	(3,196)	(958)	0	0	0	0	0
3712	W W Jones School	6/30/2015	Contribution	5.3	0.3	909	49	172	49	0	0	0	0	0
3712	W W Jones School	6/30/2014	Proportion	5.4	0.0	246	0	16	0	0	0	0	0	0
3712	W W Jones School	6/30/2014	Contribution	5.4	0.0	(2,608)	0	(193)	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3715	Vale High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense	
3715	Vale High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	
3715	Vale High School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	
3715	Vale High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	
3715	Vale High School	6/30/2014	Contribution	5.4	0.0	1,965	0	145	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2015	Contribution	5.3	0.3	625	35	118	35	0	0	0	0	0	
3720	Silverton RFD	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	
3720	Silverton RFD	6/30/2014	Contribution	5.4	0.0	1,013	0	73	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	
3727	Aumsville Elementary	6/30/2014	Contribution	5.4	0.0	1,083	0	78	0	0	0	0	0	0	
3729	Jefferson School District 14Cj	6/30/2019	Proportion	5.3	4.3	(621,411)	(504,164)	(117,247)	(117,247)	(117,247)	(117,247)	(117,247)	(117,247)	(35,176)	
3729	Jefferson School District 14Cj	6/30/2019	Contribution	5.3	4.3	(314,425)	(255,100)	(59,325)	(59,325)	(59,325)	(59,325)	(59,325)	(59,325)	(17,800)	
3729	Jefferson School District 14Cj	6/30/2018	Proportion	5.2	3.2	(693,618)	(426,842)	(133,388)	(133,388)	(133,388)	(133,388)	(133,388)	(133,388)	(26,678)	
3729	Jefferson School District 14Cj	6/30/2018	Contribution	5.2	3.2	(378,611)	(232,991)	(72,810)	(72,810)	(72,810)	(72,810)	(72,810)	(72,810)	(14,561)	
3729	Jefferson School District 14Cj	6/30/2017	Proportion	5.2	2.2	917,861	388,325	176,512	176,512	176,512	176,512	176,512	176,512	35,301	
3729	Jefferson School District 14Cj	6/30/2017	Contribution	5.2	2.2	(350,129)	(148,133)	(67,332)	(67,332)	(67,332)	(67,332)	(67,332)	(67,332)	(13,469)	
3729	Jefferson School District 14Cj	6/30/2016	Proportion	5.3	1.3	9,157	2,245	1,728	1,728	1,728	1,728	1,728	1,728	517	
3729	Jefferson School District 14Cj	6/30/2016	Contribution	5.3	1.3	(283,948)	(69,648)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(53,575)	(16,073)	
3729	Jefferson School District 14Cj	6/30/2015	Proportion	5.3	0.3	512,366	29,001	96,673	96,673	96,673	96,673	96,673	96,673	29,001	
3729	Jefferson School District 14Cj	6/30/2015	Contribution	5.3	0.3	(237,543)	(13,448)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(44,819)	(13,448)	
3729	Jefferson School District 14Cj	6/30/2014	Proportion	5.4	0.0	8,692	0	642	642	642	642	642	642	0	
3729	Jefferson School District 14Cj	6/30/2014	Contribution	5.4	0.0	(33,466)	0	(2,481)	(2,481)	(2,481)	(2,481)	(2,481)	(2,481)	0	
3730	North Marion School District 15	6/30/2019	Proportion	5.3	4.3	(72,751)	(59,024)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(13,727)	(4,116)
3730	North Marion School District 15	6/30/2019	Contribution	5.3	4.3	(590,086)	(478,749)	(111,337)	(111,337)	(111,337)	(111,337)	(111,337)	(111,337)	(111,337)	(33,401)
3730	North Marion School District 15	6/30/2018	Proportion	5.2	3.2	(603,465)	(371,375)	(116,055)	(116,055)	(116,055)	(116,055)	(116,055)	(116,055)	(116,055)	(23,210)
3730	North Marion School District 15	6/30/2018	Contribution	5.2	3.2	(395,575)	(243,431)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(76,072)	(15,215)
3730	North Marion School District 15	6/30/2017	Proportion	5.2	2.2	(103,902)	(43,959)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(19,981)	(3,997)
3730	North Marion School District 15	6/30/2017	Contribution	5.2	2.2	(362,812)	(153,496)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(69,772)	(13,952)
3730	North Marion School District 15	6/30/2016	Proportion	5.3	1.3	297,692	73,020	56,168	56,168	56,168	56,168	56,168	56,168	56,168	16,852
3730	North Marion School District 15	6/30/2016	Contribution	5.3	1.3	(472,315)	(115,851)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	(89,116)	(26,735)
3730	North Marion School District 15	6/30/2015	Proportion	5.3	0.3	828,680	46,905	156,355	156,355	156,355	156,355	156,355	156,355	156,355	46,905
3730	North Marion School District 15	6/30/2015	Contribution	5.3	0.3	(407,868)	(23,088)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(76,956)	(23,088)
3730	North Marion School District 15	6/30/2014	Proportion	5.4	0.0	(50,406)	0	(3,736)	(3,736)	(3,736)	(3,736)	(3,736)	(3,736)	(3,736)	0
3730	North Marion School District 15	6/30/2014	Contribution	5.4	0.0	(237,292)	0	(17,577)	(17,577)	(17,577)	(17,577)	(17,577)	(17,577)	(17,577)	0
3732	Marion Elementary School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
3732	Marion Elementary School	6/30/2014	Contribution	5.4	0.0	416	0	31	31	31	31	31	31	31	0
3735	Salem-Keizer Public Schools	6/30/2019	Proportion	5.3	4.3	(2,146,609)	(1,741,588)	(405,021)	(405,021)	(405,021)	(405,021)	(405,021)	(405,021)	(405,021)	(121,504)
3735	Salem-Keizer Public Schools	6/30/2019	Contribution	5.3	4.3	(10,074,495)	(8,173,647)	(1,900,848)	(1,900,848)	(1,900,848)	(1,900,848)	(1,900,848)	(1,900,848)	(1,900,848)	(570,255)

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
3735	Salem-Keizer Public Schools	6/30/2018	Proportion	5.2	3.2	(19,016,250)	(11,702,308)	(3,656,971)	(3,656,971)	(3,656,971)	(3,656,971)	(731,395)	0	0	
3735	Salem-Keizer Public Schools	6/30/2018	Contribution	5.2	3.2	(6,888,114)	(4,238,840)	(1,324,637)	(1,324,637)	(1,324,637)	(1,324,637)	(264,929)	0	0	
3735	Salem-Keizer Public Schools	6/30/2017	Proportion	5.2	2.2	11,991,070	5,073,145	2,305,975	2,305,975	2,305,975	2,305,975	461,195	0	0	
3735	Salem-Keizer Public Schools	6/30/2017	Contribution	5.2	2.2	(5,993,817)	(2,535,846)	(1,152,657)	(1,152,657)	(1,152,657)	(1,152,657)	(230,532)	0	0	
3735	Salem-Keizer Public Schools	6/30/2016	Proportion	5.3	1.3	10,348,343	2,538,271	1,952,518	1,952,518	1,952,518	1,952,518	585,753	0	0	
3735	Salem-Keizer Public Schools	6/30/2016	Contribution	5.3	1.3	(5,624,357)	(1,379,561)	(1,061,199)	(1,061,199)	(1,061,199)	(1,061,199)	(318,362)	0	0	
3735	Salem-Keizer Public Schools	6/30/2015	Proportion	5.3	0.3	4,544,576	257,241	857,467	257,241	257,241	257,241	0	0	0	
3735	Salem-Keizer Public Schools	6/30/2015	Contribution	5.3	0.3	(2,732,701)	(154,681)	(515,604)	(154,681)	(154,681)	(154,681)	0	0	0	
3735	Salem-Keizer Public Schools	6/30/2014	Proportion	5.4	0.0	(7,459,613)	0	(552,563)	0	0	0	0	0	0	
3735	Salem-Keizer Public Schools	6/30/2014	Contribution	5.4	0.0	52,647,147	0	3,899,787	0	0	0	0	0	0	
3750	St Paul School District	6/30/2019	Proportion	5.3	4.3	(261,509)	(212,168)	(49,341)	(49,341)	(49,341)	(49,341)	(49,341)	(14,804)	0	0
3750	St Paul School District	6/30/2019	Contribution	5.3	4.3	19,019	15,431	3,588	3,588	3,588	3,588	3,588	1,079	0	0
3750	St Paul School District	6/30/2018	Proportion	5.2	3.2	175,749	108,153	33,798	33,798	33,798	33,798	33,798	6,759	0	0
3750	St Paul School District	6/30/2018	Contribution	5.2	3.2	(23,345)	(14,367)	(4,489)	(4,489)	(4,489)	(4,489)	(900)	0	0	0
3750	St Paul School District	6/30/2017	Proportion	5.2	2.2	(218,549)	(92,462)	(42,029)	(42,029)	(42,029)	(42,029)	(8,404)	0	0	0
3750	St Paul School District	6/30/2017	Contribution	5.2	2.2	75,861	32,094	14,589	14,589	14,589	14,589	2,916	0	0	0
3750	St Paul School District	6/30/2016	Proportion	5.3	1.3	(276,711)	(67,871)	(52,210)	(52,210)	(52,210)	(52,210)	0	0	0	0
3750	St Paul School District	6/30/2016	Contribution	5.3	1.3	78,622	19,286	14,834	14,834	14,834	14,834	4,452	0	0	0
3750	St Paul School District	6/30/2015	Proportion	5.3	0.3	(393,828)	(22,293)	(74,307)	(22,293)	(22,293)	(22,293)	0	0	0	0
3750	St Paul School District	6/30/2015	Contribution	5.3	0.3	(30,486)	(1,726)	(5,752)	(1,726)	(1,726)	(1,726)	0	0	0	0
3750	St Paul School District	6/30/2014	Proportion	5.4	0.0	(62,037)	0	(4,597)	0	0	0	0	0	0	0
3750	St Paul School District	6/30/2014	Contribution	5.4	0.0	22,228	0	1,648	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
3759	Eldridge Elementary	6/30/2014	Contribution	5.4	0.0	749	0	54	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
3760	West Stayton School District	6/30/2014	Contribution	5.4	0.0	786	0	56	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2019	Contribution	5.3	4.3	615	499	116	116	116	116	116	35	0	0
3761	Bethany Elementary	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0	0
3761	Bethany Elementary	6/30/2014	Contribution	5.4	0.0	329	0	24	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3763	Butte Creek School	6/30/2019	Contribution	5.3	4.3	824	669	155	155	155	155	155	49	0	0
3769	Scotts Mills School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3769	Scotts Mills School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2015	Contribution	5.3	0.3	708	38	134	38	0	0	0	0	0
3769	Scotts Mills School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3769	Scotts Mills School	6/30/2014	Contribution	5.4	0.0	1,004	0	74	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3771	Gervais Elementary School	6/30/2014	Contribution	5.4	0.0	553	0	43	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2015	Contribution	5.3	0.3	1,706	96	322	96	0	0	0	0	0
3772	Stayton School District 77J	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3772	Stayton School District 77J	6/30/2014	Contribution	5.4	0.0	2,512	0	187	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2019	Proportion	5.3	4.3	(631,542)	(512,383)	(119,159)	(119,159)	(119,159)	(119,159)	(119,159)	(35,747)	0
3780	Mt Angel School District 91	6/30/2019	Contribution	5.3	4.3	(120,411)	(97,692)	(22,719)	(22,719)	(22,719)	(22,719)	(22,719)	(6,816)	0
3780	Mt Angel School District 91	6/30/2018	Proportion	5.2	3.2	(39,229)	(24,141)	(7,544)	(7,544)	(7,544)	(7,544)	(1,509)	0	0
3780	Mt Angel School District 91	6/30/2018	Contribution	5.2	3.2	105,172	64,722	20,225	20,225	20,225	20,225	4,047	0	0
3780	Mt Angel School District 91	6/30/2017	Proportion	5.2	2.2	(418,779)	(177,177)	(80,534)	(80,534)	(80,534)	(16,109)	0	0	0
3780	Mt Angel School District 91	6/30/2017	Contribution	5.2	2.2	420,485	177,899	80,862	80,862	80,862	16,175	0	0	0
3780	Mt Angel School District 91	6/30/2016	Proportion	5.3	1.3	(171,516)	(42,068)	(32,362)	(32,362)	(9,706)	0	0	0	0
3780	Mt Angel School District 91	6/30/2016	Contribution	5.3	1.3	209,630	51,418	39,553	39,553	11,865	0	0	0	0
3780	Mt Angel School District 91	6/30/2015	Proportion	5.3	0.3	(233,015)	(13,190)	(43,965)	(13,190)	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2015	Contribution	5.3	0.3	59,593	3,373	11,244	3,373	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2014	Proportion	5.4	0.0	1,326	0	96	0	0	0	0	0	0
3780	Mt Angel School District 91	6/30/2014	Contribution	5.4	0.0	176,715	0	13,090	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3781	Silver Crest School District 93	6/30/2014	Contribution	5.4	0.0	1,468	0	108	0	0	0	0	0	0
3786	Woodburn School District	6/30/2019	Proportion	5.3	4.3	(2,887,376)	(2,342,588)	(544,788)	(544,788)	(544,788)	(544,788)	(544,788)	(163,436)	0
3786	Woodburn School District	6/30/2019	Contribution	5.3	4.3	748,572	607,332	141,240	141,240	141,240	141,240	141,240	42,372	0
3786	Woodburn School District	6/30/2018	Proportion	5.2	3.2	(517,680)	(318,572)	(99,554)	(99,554)	(99,554)	(99,554)	(19,910)	0	0
3786	Woodburn School District	6/30/2018	Contribution	5.2	3.2	994,324	611,892	191,216	191,216	191,216	191,216	38,244	0	0
3786	Woodburn School District	6/30/2017	Proportion	5.2	2.2	(3,481,419)	(1,472,907)	(669,504)	(669,504)	(669,504)	(133,899)	0	0	0
3786	Woodburn School District	6/30/2017	Contribution	5.2	2.2	1,625,111	687,548	312,521	312,521	312,521	62,506	0	0	0
3786	Woodburn School District	6/30/2016	Proportion	5.3	1.3	(4,212,801)	(1,033,329)	(794,868)	(794,868)	(238,461)	0	0	0	0
3786	Woodburn School District	6/30/2016	Contribution	5.3	1.3	1,549,339	380,027	292,328	292,328	87,699	0	0	0	0
3786	Woodburn School District	6/30/2015	Proportion	5.3	0.3	(3,159,024)	(178,814)	(596,042)	(178,814)	0	0	0	0	0
3786	Woodburn School District	6/30/2015	Contribution	5.3	0.3	1,161,741	65,761	219,196	65,761	0	0	0	0	0
3786	Woodburn School District	6/30/2014	Proportion	5.4	0.0	(456,695)	0	(33,830)	0	0	0	0	0	0
3786	Woodburn School District	6/30/2014	Contribution	5.4	0.0	69,406	0	5,141	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3794	Detroit School District 123J	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2015	Contribution	5.3	0.3	1,090	60	206	60	0	0	0	0	0
3794	Detroit School District 123J	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3794	Detroit School District 123J	6/30/2014	Contribution	5.4	0.0	889	0	64	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2015	Contribution	5.3	0.3	1,235	70	233	70	0	0	0	0	0
3804	Monitor School District 142J	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3804	Monitor School District 142J	6/30/2014	Contribution	5.4	0.0	74	0	4	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2015	Contribution	5.3	0.3	234	14	44	14	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3806	Cloverdale School District 144	6/30/2014	Contribution	5.4	0.0	797	0	57	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2019	Proportion	5.3	4.3	(980,663)	(795,632)	(185,031)	(185,031)	(185,031)	(185,031)	(185,031)	(55,508)	0
3809	Morrow County Schools	6/30/2019	Contribution	5.3	4.3	(179,919)	(145,972)	(33,947)	(33,947)	(33,947)	(33,947)	(33,947)	(10,184)	0
3809	Morrow County Schools	6/30/2018	Proportion	5.2	3.2	12,623	7,767	2,428	2,428	2,428	2,428	483	0	0
3809	Morrow County Schools	6/30/2018	Contribution	5.2	3.2	(251,911)	(155,023)	(48,444)	(48,444)	(48,444)	(48,444)	(9,691)	0	0
3809	Morrow County Schools	6/30/2017	Proportion	5.2	2.2	537,602	227,447	103,385	103,385	103,385	20,677	0	0	0
3809	Morrow County Schools	6/30/2017	Contribution	5.2	2.2	(45,721)	(19,345)	(8,792)	(8,792)	(8,792)	(1,761)	0	0	0
3809	Morrow County Schools	6/30/2016	Proportion	5.3	1.3	(196,255)	(48,139)	(37,029)	(37,029)	(11,110)	0	0	0	0
3809	Morrow County Schools	6/30/2016	Contribution	5.3	1.3	2,620	692	532	532	160	0	0	0	0
3809	Morrow County Schools	6/30/2015	Proportion	5.3	0.3	(376,757)	(21,327)	(71,086)	(21,327)	0	0	0	0	0
3809	Morrow County Schools	6/30/2015	Contribution	5.3	0.3	37,274	2,109	7,033	2,109	0	0	0	0	0
3809	Morrow County Schools	6/30/2014	Proportion	5.4	0.0	(212,442)	0	(15,737)	0	0	0	0	0	0
3809	Morrow County Schools	6/30/2014	Contribution	5.4	0.0	(18,782)	0	(1,392)	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2019	Proportion	5.3	4.3	89,678,512	72,758,038	16,920,474	16,920,474	16,920,474	16,920,474	16,920,474	5,076,142	0
3818	Portland Public Schools	6/30/2019	Contribution	5.3	4.3	(30,738,268)	(24,938,595)	(5,799,673)	(5,799,673)	(5,799,673)	(5,799,673)	(5,799,673)	(1,739,903)	0
3818	Portland Public Schools	6/30/2018	Proportion	5.2	3.2	(60,799,139)	(37,414,855)	(11,692,142)	(11,692,142)	(11,692,142)	(11,692,142)	(2,338,429)	0	0
3818	Portland Public Schools	6/30/2018	Contribution	5.2	3.2	(21,998,494)	(13,537,534)	(4,230,480)	(4,230,480)	(4,230,480)	(4,230,480)	(846,094)	0	0
3818	Portland Public Schools	6/30/2017	Proportion	5.2	2.2	18,839,236	7,970,446	3,622,930	3,622,930	724,586	0	0	0	0
3818	Portland Public Schools	6/30/2017	Contribution	5.2	2.2	(31,774,955)	(13,443,251)	(6,110,568)	(6,110,568)	(6,110,568)	(1,222,115)	0	0	0
3818	Portland Public Schools	6/30/2016	Proportion	5.3	1.3	60,227,102	14,772,686	11,363,604	11,363,604	3,409,082	0	0	0	0
3818	Portland Public Schools	6/30/2016	Contribution	5.3	1.3	(21,483,250)	(5,269,478)	(4,053,443)	(4,053,443)	(1,216,035)	0	0	0	0
3818	Portland Public Schools	6/30/2015	Proportion	5.3	0.3	71,721,564	4,059,709	13,532,371	4,059,709	0	0	0	0	0
3818	Portland Public Schools	6/30/2015	Contribution	5.3	0.3	(13,489,303)	(763,543)	(2,545,152)	(763,543)	0	0	0	0	0
3818	Portland Public Schools	6/30/2014	Proportion	5.4	0.0	958,521	71,001	0	0	0	0	0	0	0
3818	Portland Public Schools	6/30/2014	Contribution	5.4	0.0	(3,019,324)	0	(223,654)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2019	Proportion	5.3	4.3	(1,051,938)	(853,459)	(198,479)	(198,479)	(198,479)	(198,479)	(198,479)	(59,543)	0
3820	Parkrose School District	6/30/2019	Contribution	5.3	4.3	94,860	76,962	17,898	17,898	17,898	17,898	5,370	0	0
3820	Parkrose School District	6/30/2018	Proportion	5.2	3.2	(8,669,758)	(5,335,236)	(1,667,261)	(1,667,261)	(1,667,261)	(333,453)	0	0	0
3820	Parkrose School District	6/30/2018	Contribution	5.2	3.2	21,209,422	13,051,952	4,078,735	4,078,735	4,078,735	4,078,735	815,747	0	0
3820	Parkrose School District	6/30/2017	Proportion	5.2	2.2	(1,557,558)	(658,968)	(299,530)	(299,530)	(59,908)	0	0	0	0
3820	Parkrose School District	6/30/2017	Contribution	5.2	2.2	846,356	358,073	162,761	162,761	32,551	0	0	0	0

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3820	Parkrose School District	6/30/2016	Proportion	5.3	1.3	(3,109,429)	(762,689)	(586,685)	(586,685)	(176,004)	0	0	0	0
3820	Parkrose School District	6/30/2016	Contribution	5.3	1.3	814,443	199,771	153,668	153,668	46,103	0	0	0	0
3820	Parkrose School District	6/30/2015	Proportion	5.3	0.3	(2,996,190)	(169,595)	(565,319)	(169,595)	0	0	0	0	0
3820	Parkrose School District	6/30/2015	Contribution	5.3	0.3	724,539	41,014	136,705	41,014	0	0	0	0	0
3820	Parkrose School District	6/30/2014	Proportion	5.4	0.0	(764,034)	0	(56,594)	0	0	0	0	0	0
3820	Parkrose School District	6/30/2014	Contribution	5.4	0.0	(218,256)	0	(16,166)	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2015	Contribution	5.3	0.3	4,042	227	763	227	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3821	Gresham Grade School District 4	6/30/2014	Contribution	5.4	0.0	4,486	0	331	0	0	0	0	0	0
3823	Orient School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2015	Contribution	5.3	0.3	800	45	151	45	0	0	0	0	0
3823	Orient School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3823	Orient School	6/30/2014	Contribution	5.4	0.0	2,782	0	207	0	0	0	0	0	0
3824	Reynolds School District	6/30/2019	Proportion	5.3	4.3	(1,816,839)	(1,474,039)	(342,800)	(342,800)	(342,800)	(342,800)	(342,800)	(102,839)	0
3824	Reynolds School District	6/30/2019	Contribution	5.3	4.3	(3,809,008)	(3,090,327)	(718,681)	(718,681)	(718,681)	(718,681)	(718,681)	(215,603)	0
3824	Reynolds School District	6/30/2018	Proportion	5.2	3.2	(11,844,967)	(7,289,211)	(2,277,878)	(2,277,878)	(2,277,878)	(2,277,878)	(455,577)	0	0
3824	Reynolds School District	6/30/2018	Contribution	5.2	3.2	6,706,296	4,126,952	1,289,672	1,289,672	1,289,672	1,289,672	257,936	0	0
3824	Reynolds School District	6/30/2017	Proportion	5.2	2.2	(2,819,323)	(1,192,789)	(542,178)	(542,178)	(542,178)	(108,433)	0	0	0
3824	Reynolds School District	6/30/2017	Contribution	5.2	2.2	(3,048,922)	(1,289,929)	(586,331)	(586,331)	(586,331)	(117,267)	0	0	0
3824	Reynolds School District	6/30/2016	Proportion	5.3	1.3	6,948,363	1,704,315	1,311,012	1,311,012	393,303	0	0	0	0
3824	Reynolds School District	6/30/2016	Contribution	5.3	1.3	(4,080,868)	(1,000,968)	(769,975)	(769,975)	(230,993)	0	0	0	0
3824	Reynolds School District	6/30/2015	Proportion	5.3	0.3	5,540,447	313,612	1,045,367	313,612	0	0	0	0	0
3824	Reynolds School District	6/30/2015	Contribution	5.3	0.3	(2,368,167)	(134,047)	(446,824)	(134,047)	0	0	0	0	0
3824	Reynolds School District	6/30/2014	Proportion	5.4	0.0	(210,956)	0	(15,626)	0	0	0	0	0	0
3824	Reynolds School District	6/30/2014	Contribution	5.4	0.0	(248,642)	0	(18,417)	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2019	Proportion	5.3	4.3	(1,024,631)	(831,304)	(193,327)	(193,327)	(193,327)	(193,327)	(193,327)	(57,996)	0
3842	Corbett School District 39	6/30/2019	Contribution	5.3	4.3	41,695	33,828	7,867	7,867	7,867	7,867	2,360	0	0
3842	Corbett School District 39	6/30/2018	Proportion	5.2	3.2	(330,749)	(203,537)	(63,606)	(63,606)	(63,606)	(63,606)	(12,719)	0	0
3842	Corbett School District 39	6/30/2018	Contribution	5.2	3.2	66,198	40,738	12,730	12,730	12,730	2,548	0	0	0
3842	Corbett School District 39	6/30/2017	Proportion	5.2	2.2	(423,059)	(178,985)	(81,358)	(81,358)	(81,358)	(16,269)	0	0	0
3842	Corbett School District 39	6/30/2017	Contribution	5.2	2.2	201,110	85,085	38,675	38,675	38,675	7,735	0	0	0
3842	Corbett School District 39	6/30/2016	Proportion	5.3	1.3	(58,050)	(14,238)	(10,953)	(10,953)	(3,285)	0	0	0	0
3842	Corbett School District 39	6/30/2016	Contribution	5.3	1.3	258,623	63,435	48,797	48,797	14,638	0	0	0	0
3842	Corbett School District 39	6/30/2015	Proportion	5.3	0.3	832,319	157,041	47,114	47,114	0	0	0	0	0
3842	Corbett School District 39	6/30/2015	Contribution	5.3	0.3	298,912	16,922	56,398	16,922	0	0	0	0	0
3842	Corbett School District 39	6/30/2014	Proportion	5.4	0.0	151,577	0	11,227	0	0	0	0	0	0
3842	Corbett School District 39	6/30/2014	Contribution	5.4	0.0	281,027	0	20,817	0	0	0	0	0	0
3843	David Douglas School District	6/30/2019	Proportion	5.3	4.3	(7,422,331)	(6,021,891)	(1,400,440)	(1,400,440)	(1,400,440)	(1,400,440)	(1,400,440)	(420,131)	0
3843	David Douglas School District	6/30/2019	Contribution	5.3	4.3	(864,151)	(701,104)	(163,047)	(163,047)	(163,047)	(163,047)	(163,047)	(48,916)	0
3843	David Douglas School District	6/30/2018	Proportion	5.2	3.2	(2,102,962)	(1,294,130)	(404,416)	(404,416)	(404,416)	(80,882)	0	0	0
3843	David Douglas School District	6/30/2018	Contribution	5.2	3.2	(580,720)	(357,366)	(111,677)	(111,677)	(111,677)	(111,677)	(22,335)	0	0
3843	David Douglas School District	6/30/2017	Proportion	5.2	2.2	(897,744)	(379,815)	(172,643)	(172,643)	(172,643)	(34,529)	0	0	0
3843	David Douglas School District	6/30/2017	Contribution	5.2	2.2	1,610,027	681,164	309,621	309,621	309,621	61,922	0	0	0
3843	David Douglas School District	6/30/2016	Proportion	5.3	1.3	(4,296,373)	(1,053,829)	(810,636)	(810,636)	(243,193)	0	0	0	0
3843	David Douglas School District	6/30/2016	Contribution	5.3	1.3	2,190,137	537,205	413,233	413,233	123,972	0	0	0	0
3843	David Douglas School District	6/30/2015	Proportion	5.3	0.3	(5,268,858)	(298,238)	(994,124)	(298,238)	0	0	0	0	0
3843	David Douglas School District	6/30/2015	Contribution	5.3	0.3	1,795,277	101,617	338,732	101,617	0	0	0	0	0
3843	David Douglas School District	6/30/2014	Proportion	5.4	0.0	1,861,146	0	137,861	0	0	0	0	0	0
3843	David Douglas School District	6/30/2014	Contribution	5.4	0.0	42,477	0	3,147	0	0	0	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
3847	Riverdale School	6/30/2019	Proportion	5.3	4.3	(1,062,453)	(861,990)	(200,463)	(200,463)	(200,463)	(200,463)	(200,463)	(60,138)	0
3847	Riverdale School	6/30/2019	Contribution	5.3	4.3	(243,002)	(197,153)	(45,849)	(45,849)	(45,849)	(45,849)	(45,849)	(13,757)	0
3847	Riverdale School	6/30/2018	Proportion	5.2	3.2	(123,790)	(76,178)	(23,806)	(23,806)	(23,806)	(23,806)	(4,760)	0	0
3847	Riverdale School	6/30/2018	Contribution	5.2	3.2	(279,522)	(172,014)	(53,754)	(53,754)	(53,754)	(53,754)	(10,752)	0	0
3847	Riverdale School	6/30/2017	Proportion	5.2	2.2	228,526	96,685	43,947	43,947	43,947	43,947	8,791	0	0
3847	Riverdale School	6/30/2017	Contribution	5.2	2.2	(112,939)	(47,782)	(21,719)	(21,719)	(21,719)	(21,719)	(4,344)	0	0
3847	Riverdale School	6/30/2016	Proportion	5.3	1.3	434,064	106,468	81,899	81,899	81,899	24,569	0	0	0
3847	Riverdale School	6/30/2016	Contribution	5.3	1.3	(193,896)	(47,560)	(36,584)	(36,584)	(36,584)	(10,976)	0	0	0
3847	Riverdale School	6/30/2015	Proportion	5.3	0.3	400,248	22,658	75,518	22,658	0	0	0	0	0
3847	Riverdale School	6/30/2015	Contribution	5.3	0.3	(112,754)	(6,384)	(21,274)	(6,384)	0	0	0	0	0
3847	Riverdale School	6/30/2014	Proportion	5.4	0.0	14,191	0	1,051	0	0	0	0	0	0
3847	Riverdale School	6/30/2014	Contribution	5.4	0.0	12,711	0	941	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2015	Contribution	5.3	0.3	3,451	196	651	196	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3848	Barlow-Gresham Uhs District U2-20Jt	6/30/2014	Contribution	5.4	0.0	1,723	0	128	0	0	0	0	0	0
3850	Dallas School District	6/30/2019	Proportion	5.3	4.3	(4,350,574)	(3,529,711)	(820,863)	(820,863)	(820,863)	(820,863)	(820,863)	(246,259)	0
3850	Dallas School District	6/30/2019	Contribution	5.3	4.3	516,849	419,330	97,519	97,519	97,519	97,519	97,519	29,254	0
3850	Dallas School District	6/30/2018	Proportion	5.2	3.2	400,674	246,568	77,053	77,053	77,053	77,053	15,409	0	0
3850	Dallas School District	6/30/2018	Contribution	5.2	3.2	119,643	119,643	37,388	37,388	37,388	37,388	7,479	0	0
3850	Dallas School District	6/30/2017	Proportion	5.2	2.2	(549,105)	(232,314)	(105,597)	(105,597)	(105,597)	(105,597)	(21,120)	0	0
3850	Dallas School District	6/30/2017	Contribution	5.2	2.2	817,953	346,056	157,299	157,299	157,299	157,299	31,458	0	0
3850	Dallas School District	6/30/2016	Proportion	5.3	1.3	(1,089,247)	(267,175)	(205,518)	(205,518)	(205,518)	(61,657)	0	0	0
3850	Dallas School District	6/30/2016	Contribution	5.3	1.3	908,204	222,768	171,359	171,359	171,359	51,409	0	0	0
3850	Dallas School District	6/30/2015	Proportion	5.3	0.3	(1,505,696)	(85,226)	(284,094)	(85,226)	0	0	0	0	0
3850	Dallas School District	6/30/2015	Contribution	5.3	0.3	697,370	39,475	131,579	39,475	0	0	0	0	0
3850	Dallas School District	6/30/2014	Proportion	5.4	0.0	58,242	0	4,312	0	0	0	0	0	0
3850	Dallas School District	6/30/2014	Contribution	5.4	0.0	43,419	0	3,214	0	0	0	0	0	0
3859	Central School District 13J	6/30/2019	Proportion	5.3	4.3	700,484	568,317	132,167	132,167	132,167	132,167	132,167	39,649	0
3859	Central School District 13J	6/30/2019	Contribution	5.3	4.3	(923,228)	(749,034)	(174,194)	(174,194)	(174,194)	(174,194)	(174,194)	(52,258)	0
3859	Central School District 13J	6/30/2018	Proportion	5.2	3.2	(1,410,656)	(868,096)	(271,280)	(271,280)	(271,280)	(271,280)	(54,256)	0	0
3859	Central School District 13J	6/30/2018	Contribution	5.2	3.2	(906,022)	(557,552)	(174,235)	(174,235)	(174,235)	(174,235)	(34,847)	0	0
3859	Central School District 13J	6/30/2017	Proportion	5.2	2.2	1,455,656	615,854	279,934	279,934	279,934	279,934	55,986	0	0
3859	Central School District 13J	6/30/2017	Contribution	5.2	2.2	(756,752)	(320,165)	(145,529)	(145,529)	(145,529)	(145,529)	(29,107)	0	0
3859	Central School District 13J	6/30/2016	Proportion	5.3	1.3	2,212,749	542,749	417,500	417,500	417,500	125,249	0	0	0
3859	Central School District 13J	6/30/2016	Contribution	5.3	1.3	(1,061,417)	(260,349)	(200,267)	(200,267)	(200,267)	(60,082)	0	0	0
3859	Central School District 13J	6/30/2015	Proportion	5.3	0.3	1,211,511	68,576	228,587	68,576	0	0	0	0	0
3859	Central School District 13J	6/30/2015	Contribution	5.3	0.3	(674,825)	(38,200)	(127,325)	(38,200)	0	0	0	0	0
3859	Central School District 13J	6/30/2014	Proportion	5.4	0.0	229,173	0	16,978	0	0	0	0	0	0
3859	Central School District 13J	6/30/2014	Contribution	5.4	0.0	(157,729)	0	(11,684)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2019	Proportion	5.3	4.3	(166,054)	(134,723)	(31,331)	(31,331)	(31,331)	(31,331)	(31,331)	(9,399)	0
3865	Perrydale School District 21	6/30/2019	Contribution	5.3	4.3	51,478	41,765	9,713	9,713	9,713	9,713	9,713	2,913	0
3865	Perrydale School District 21	6/30/2018	Proportion	5.2	3.2	285,889	175,931	54,979	54,979	54,979	54,979	10,994	0	0
3865	Perrydale School District 21	6/30/2018	Contribution	5.2	3.2	(12,772)	(7,860)	(2,456)	(2,456)	(2,456)	(2,456)	(492)	0	0
3865	Perrydale School District 21	6/30/2017	Proportion	5.2	2.2	(175,617)	(74,301)	(33,772)	(33,772)	(33,772)	(33,772)	(6,757)	0	0
3865	Perrydale School District 21	6/30/2017	Contribution	5.2	2.2	113,524	48,028	21,832	21,832	21,832	21,832	4,364	0	0
3865	Perrydale School District 21	6/30/2016	Proportion	5.3	1.3	(339,166)	(83,190)	(63,994)	(63,994)	(63,994)	(19,196)	0	0	0
3865	Perrydale School District 21	6/30/2016	Contribution	5.3	1.3	67,270	16,502	12,692	12,692	3,810	0	0	0	0
3865	Perrydale School District 21	6/30/2015	Proportion	5.3	0.3	(105,160)	(5,950)	(19,842)	(5,950)	0	0	0	0	0
3865	Perrydale School District 21	6/30/2015	Contribution	5.3	0.3	25,775	1,460	4,863	1,460	0	0	0	0	0
3865	Perrydale School District 21	6/30/2014	Proportion	5.4	0.0	(122,435)	0	(9,070)	0	0	0	0	0	0
3865	Perrydale School District 21	6/30/2014	Contribution	5.4	0.0	9,812	0	727	0	0	0	0	0	0
3887	Falls City School District	6/30/2019	Proportion	5.3	4.3	621,394	504,150	117,244	117,244	117,244	117,244	117,244	35,174	0
3887	Falls City School District	6/30/2019	Contribution	5.3	4.3	(181,817)	(147,512)	(34,305)	(34,305)	(34,305)	(34,305)	(34,305)	(10,292)	0
3887	Falls City School District	6/30/2018	Proportion	5.2	3.2	104,205	64,127	20,039	20,039	20,039	20,039	4,010	0	0
3887	Falls City School District	6/30/2018	Contribution	5.2	3.2	(99,761)	(61,391)	(19,185)	(19,185)	(19,185)	(19,185)	(3,836)	0	0
3887	Falls City School District	6/30/2017	Proportion	5.2	2.2	(151,372)	(64,042)	(29,110)	(29,110)	(29,110)	(29,110)	(5,822)	0	0
3887	Falls City School District	6/30/2017	Contribution	5.2	2.2	(68,002)	(28,771)	(13,077)	(13,077)	(13,077)	(13,077)	(2,617)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3887	Falls City School District	6/30/2016	Proportion	5.3	1.3	412,712	101,232	77,870	77,870	23,362	0	0	0	0
3887	Falls City School District	6/30/2016	Contribution	5.3	1.3	(75,096)	(18,420)	(14,169)	(14,169)	(4,251)	0	0	0	0
3887	Falls City School District	6/30/2015	Proportion	5.3	0.3	63,027	3,567	11,892	3,567	0	0	0	0	0
3887	Falls City School District	6/30/2015	Contribution	5.3	0.3	(23,482)	(1,327)	(4,431)	(1,327)	0	0	0	0	0
3887	Falls City School District	6/30/2014	Proportion	5.4	0.0	9,092	0	672	0	0	0	0	0	0
3887	Falls City School District	6/30/2014	Contribution	5.4	0.0	(6,477)	0	(482)	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3894	Sherman County School District 9	6/30/2014	Contribution	5.4	0.0	336	0	26	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2019	Proportion	5.3	4.3	2,623,193	2,128,251	494,942	494,942	494,942	494,942	494,942	148,483	0
3902	Tillamook Public Schools	6/30/2019	Contribution	5.3	4.3	(1,266,998)	(1,027,942)	(239,056)	(239,056)	(239,056)	(239,056)	(239,056)	(71,718)	0
3902	Tillamook Public Schools	6/30/2018	Proportion	5.2	3.2	(1,313,137)	(808,085)	(252,526)	(252,526)	(252,526)	(252,526)	(60,507)	0	0
3902	Tillamook Public Schools	6/30/2018	Contribution	5.2	3.2	(844,897)	(519,937)	(162,480)	(162,480)	(162,480)	(162,480)	(32,497)	0	0
3902	Tillamook Public Schools	6/30/2017	Proportion	5.2	2.2	754,862	319,364	145,166	145,166	145,166	29,032	0	0	0
3902	Tillamook Public Schools	6/30/2017	Contribution	5.2	2.2	(842,481)	(356,433)	(162,016)	(162,016)	(162,016)	(32,401)	0	0	0
3902	Tillamook Public Schools	6/30/2016	Proportion	5.3	1.3	1,305,201	320,145	246,264	246,264	73,881	0	0	0	0
3902	Tillamook Public Schools	6/30/2016	Contribution	5.3	1.3	(623,888)	(153,028)	(117,715)	(117,715)	(35,313)	0	0	0	0
3902	Tillamook Public Schools	6/30/2015	Proportion	5.3	0.3	1,372,981	77,716	259,053	77,716	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2015	Contribution	5.3	0.3	(387,351)	(21,926)	(73,085)	(21,926)	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2014	Proportion	5.4	0.0	62,042	0	4,597	0	0	0	0	0	0
3902	Tillamook Public Schools	6/30/2014	Contribution	5.4	0.0	(55,184)	0	(4,089)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2019	Proportion	5.3	4.3	(754,563)	(612,193)	(142,370)	(142,370)	(142,370)	(142,370)	(142,370)	(42,713)	0
3920	Neah-Kah-Nie School District	6/30/2019	Contribution	5.3	4.3	137,258	137,258	25,898	25,898	25,898	25,898	7,768	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Proportion	5.2	3.2	508,016	312,626	97,695	97,695	97,695	19,541	0	0	0
3920	Neah-Kah-Nie School District	6/30/2018	Contribution	5.2	3.2	(185,340)	(114,056)	(35,642)	(35,642)	(35,642)	(7,130)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Proportion	5.2	2.2	(724,547)	(306,539)	(139,336)	(139,336)	(139,336)	(27,867)	0	0	0
3920	Neah-Kah-Nie School District	6/30/2017	Contribution	5.2	2.2	355,994	150,614	68,460	68,460	68,460	13,694	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Proportion	5.3	1.3	(1,028,894)	(252,370)	(194,131)	(194,131)	(58,239)	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2016	Contribution	5.3	1.3	280,917	68,905	53,003	53,003	15,902	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Proportion	5.3	0.3	(964,623)	(54,603)	(182,004)	(54,603)	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2015	Contribution	5.3	0.3	177,344	10,039	33,461	10,039	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Proportion	5.4	0.0	(83,082)	0	(6,152)	0	0	0	0	0	0
3920	Neah-Kah-Nie School District	6/30/2014	Contribution	5.4	0.0	(43,230)	0	(3,200)	0	0	0	0	0	0
3927	Echo School District	6/30/2019	Proportion	5.3	4.3	118,244	95,934	22,310	22,310	22,310	22,310	22,310	6,694	0
3927	Echo School District	6/30/2019	Contribution	5.3	4.3	(111,633)	(90,570)	(21,063)	(21,063)	(21,063)	(21,063)	(21,063)	(6,318)	0
3927	Echo School District	6/30/2018	Proportion	5.2	3.2	307,733	189,375	59,179	59,179	59,179	11,838	0	0	0
3927	Echo School District	6/30/2018	Contribution	5.2	3.2	(103,649)	(63,785)	(19,932)	(19,932)	(19,932)	(3,989)	0	0	0
3927	Echo School District	6/30/2017	Proportion	5.2	2.2	(23,734)	(10,042)	(4,564)	(4,564)	(914)	0	0	0	0
3927	Echo School District	6/30/2017	Contribution	5.2	2.2	(5,806)	(2,455)	(1,117)	(1,117)	(221)	0	0	0	0
3927	Echo School District	6/30/2016	Proportion	5.3	1.3	55,150	13,526	10,406	10,406	3,120	0	0	0	0
3927	Echo School District	6/30/2016	Contribution	5.3	1.3	(62,543)	(15,339)	(11,801)	(11,801)	(3,538)	0	0	0	0
3927	Echo School District	6/30/2015	Proportion	5.3	0.3	96,746	5,476	18,254	5,476	0	0	0	0	0
3927	Echo School District	6/30/2015	Contribution	5.3	0.3	(55,217)	(3,127)	(10,418)	(3,127)	0	0	0	0	0
3927	Echo School District	6/30/2014	Proportion	5.4	0.0	(36,616)	0	(2,636)	0	0	0	0	0	0
3927	Echo School District	6/30/2014	Contribution	5.4	0.0	(4,304)	0	(319)	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2019	Proportion	5.3	4.3	921,950	747,997	173,953	173,953	173,953	173,953	173,953	52,185	0
3928	Umatilla School District 6R	6/30/2019	Contribution	5.3	4.3	(192,023)	(155,792)	(36,231)	(36,231)	(36,231)	(36,231)	(36,231)	(10,868)	0
3928	Umatilla School District 6R	6/30/2018	Proportion	5.2	3.2	(446,325)	(274,661)	(85,832)	(85,832)	(85,832)	(85,832)	(17,165)	0	0
3928	Umatilla School District 6R	6/30/2018	Contribution	5.2	3.2	225,237	138,607	43,315	43,315	43,315	8,662	0	0	0
3928	Umatilla School District 6R	6/30/2017	Proportion	5.2	2.2	(473,600)	(200,369)	(91,077)	(91,077)	(91,077)	(18,215)	0	0	0
3928	Umatilla School District 6R	6/30/2017	Contribution	5.2	2.2	(144,552)	(61,158)	(27,798)	(27,798)	(27,798)	(5,562)	0	0	0
3928	Umatilla School District 6R	6/30/2016	Proportion	5.3	1.3	(907,772)	(222,660)	(171,278)	(171,278)	(51,382)	0	0	0	0
3928	Umatilla School District 6R	6/30/2016	Contribution	5.3	1.3	20,648	5,064	3,896	3,896	1,168	0	0	0	0
3928	Umatilla School District 6R	6/30/2015	Proportion	5.3	0.3	(474,018)	(26,833)	(89,437)	(26,833)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2015	Contribution	5.3	0.3	(49,974)	(2,829)	(9,429)	(2,829)	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2014	Proportion	5.4	0.0	33,820	0	2,505	0	0	0	0	0	0
3928	Umatilla School District 6R	6/30/2014	Contribution	5.4	0.0	(66,408)	0	(4,918)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3929	Ferndale School District 10	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2015	Contribution	5.3	0.3	1,137	62	215	62	0	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3929	Ferndale School District 10	6/30/2014	Contribution	5.4	0.0	488	0	38	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2019	Proportion	5.3	4.3	1,816,568	1,473,819	342,749	342,749	342,749	342,749	342,749	102,823	0
3931	Pendleton School District 16R	6/30/2019	Contribution	5.3	4.3	(1,316,214)	(1,067,872)	(248,342)	(248,342)	(248,342)	(248,342)	(248,342)	(74,504)	0
3931	Pendleton School District 16R	6/30/2018	Proportion	5.2	3.2	(3,542,424)	(2,179,954)	(681,235)	(681,235)	(681,235)	(681,235)	(681,235)	(136,249)	0
3931	Pendleton School District 16R	6/30/2018	Contribution	5.2	3.2	(1,031,431)	(634,727)	(198,352)	(198,352)	(198,352)	(198,352)	(198,352)	(39,671)	0
3931	Pendleton School District 16R	6/30/2017	Proportion	5.2	2.2	2,260,103	956,198	434,635	434,635	434,635	434,635	86,928	0	0
3931	Pendleton School District 16R	6/30/2017	Contribution	5.2	2.2	(1,334,234)	(564,485)	(256,583)	(256,583)	(256,583)	(256,583)	(51,319)	0	0
3931	Pendleton School District 16R	6/30/2016	Proportion	5.3	1.3	1,377,013	337,757	259,814	259,814	259,814	77,943	0	0	0
3931	Pendleton School District 16R	6/30/2016	Contribution	5.3	1.3	(983,392)	(241,208)	(185,546)	(185,546)	(185,546)	(55,662)	0	0	0
3931	Pendleton School District 16R	6/30/2015	Proportion	5.3	0.3	1,394,746	78,946	263,160	263,160	263,160	0	0	0	0
3931	Pendleton School District 16R	6/30/2015	Contribution	5.3	0.3	(736,984)	(41,714)	(139,054)	(139,054)	(139,054)	(41,714)	0	0	0
3931	Pendleton School District 16R	6/30/2014	Proportion	5.4	0.0	533,055	0	39,485	0	0	0	0	0	0
3931	Pendleton School District 16R	6/30/2014	Contribution	5.4	0.0	(231,800)	0	(17,170)	0	0	0	0	0	0
3935	Athens-Weston School District 29R]	6/30/2019	Proportion	5.3	4.3	(490,468)	(397,927)	(92,541)	(92,541)	(92,541)	(92,541)	(92,541)	(27,763)	0
3935	Athens-Weston School District 29R]	6/30/2019	Contribution	5.3	4.3	40,996	7,735	33,261	33,261	33,261	7,735	7,735	2,321	0
3935	Athens-Weston School District 29R]	6/30/2018	Proportion	5.2	3.2	(94,242)	(57,996)	(18,123)	(18,123)	(18,123)	(18,123)	(18,123)	(3,627)	0
3935	Athens-Weston School District 29R]	6/30/2018	Contribution	5.2	3.2	39,197	24,121	7,538	7,538	7,538	7,538	1,507	0	0
3935	Athens-Weston School District 29R]	6/30/2017	Proportion	5.2	2.2	(703,387)	(297,586)	(135,267)	(135,267)	(135,267)	(135,267)	(27,052)	0	0
3935	Athens-Weston School District 29R]	6/30/2017	Contribution	5.2	2.2	97,238	41,138	18,700	18,700	18,700	3,738	0	0	0
3935	Athens-Weston School District 29R]	6/30/2016	Proportion	5.3	1.3	(268,985)	(65,977)	(50,752)	(50,752)	(50,752)	(15,225)	0	0	0
3935	Athens-Weston School District 29R]	6/30/2016	Contribution	5.3	1.3	92,120	22,596	17,381	17,381	17,381	5,215	0	0	0
3935	Athens-Weston School District 29R]	6/30/2015	Proportion	5.3	0.3	(264,039)	(14,944)	(49,819)	(49,819)	(49,819)	0	0	0	0
3935	Athens-Weston School District 29R]	6/30/2015	Contribution	5.3	0.3	122,114	6,914	23,040	23,040	23,040	6,914	0	0	0
3935	Athens-Weston School District 29R]	6/30/2014	Proportion	5.4	0.0	39,254	0	2,909	0	0	0	0	0	0
3935	Athens-Weston School District 29R]	6/30/2014	Contribution	5.4	0.0	(2,614)	0	(194)	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2015	Contribution	5.3	0.3	2,529	144	477	144	477	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3936	Milton-Freewater Elementary School District 31	6/30/2014	Contribution	5.4	0.0	739	0	54	0	0	0	0	0	0
3942	Stanfield School District	6/30/2019	Proportion	5.3	4.3	273,688	222,049	51,639	51,639	51,639	51,639	51,639	15,493	0
3942	Stanfield School District	6/30/2019	Contribution	5.3	4.3	(267,604)	(217,113)	(50,491)	(50,491)	(50,491)	(50,491)	(50,491)	(15,149)	0
3942	Stanfield School District	6/30/2018	Proportion	5.2	3.2	(268,651)	(165,323)	(51,664)	(51,664)	(51,664)	(51,664)	(10,331)	0	0
3942	Stanfield School District	6/30/2018	Contribution	5.2	3.2	(245,003)	(150,771)	(47,116)	(47,116)	(47,116)	(47,116)	(9,423)	0	0
3942	Stanfield School District	6/30/2017	Proportion	5.2	2.2	573,414	242,598	110,272	110,272	110,272	110,272	22,054	0	0
3942	Stanfield School District	6/30/2017	Contribution	5.2	2.2	(214,571)	(90,779)	(41,264)	(41,264)	(41,264)	(8,251)	0	0	0
3942	Stanfield School District	6/30/2016	Proportion	5.3	1.3	(294,541)	(72,245)	(55,574)	(55,574)	(55,574)	(16,671)	0	0	0
3942	Stanfield School District	6/30/2016	Contribution	5.3	1.3	(124,050)	(30,426)	(23,406)	(23,406)	(23,406)	(7,020)	0	0	0
3942	Stanfield School District	6/30/2015	Proportion	5.3	0.3	302,164	17,104	57,012	17,104	57,012	0	0	0	0
3942	Stanfield School District	6/30/2015	Contribution	5.3	0.3	(154,282)	(8,732)	(29,110)	(8,732)	(29,110)	0	0	0	0
3942	Stanfield School District	6/30/2014	Proportion	5.4	0.0	(75,501)	0	(5,591)	0	0	0	0	0	0
3942	Stanfield School District	6/30/2014	Contribution	5.4	0.0	27,301	0	2,021	0	0	0	0	0	0
3944	Ukiah School	6/30/2019	Proportion	5.3	4.3	(84,001)	(68,152)	(15,849)	(15,849)	(15,849)	(15,849)	(15,849)	(4,756)	0
3944	Ukiah School	6/30/2019	Contribution	5.3	4.3	18,568	15,065	3,503	3,503	3,503	3,503	3,503	1,053	0
3944	Ukiah School	6/30/2018	Proportion	5.2	3.2	8,205	5,049	1,578	1,578	1,578	1,578	315	0	0
3944	Ukiah School	6/30/2018	Contribution	5.2	3.2	19,243	11,841	3,701	3,701	3,701	3,701	738	0	0
3944	Ukiah School	6/30/2017	Proportion	5.2	2.2	(3,295)	(3,295)	(1,497)	(1,497)	(1,497)	(301)	0	0	0
3944	Ukiah School	6/30/2017	Contribution	5.2	2.2	36,008	15,233	6,925	6,925	6,925	1,383	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3944	Ukiah School	6/30/2016	Proportion	5.3	1.3	(77,763)	(19,075)	(14,672)	(14,672)	(4,403)	0	0	0	0
3944	Ukiah School	6/30/2016	Contribution	5.3	1.3	41,115	10,083	7,758	7,758	2,325	0	0	0	0
3944	Ukiah School	6/30/2015	Proportion	5.3	0.3	(58,621)	(3,316)	(11,061)	(3,316)	0	0	0	0	0
3944	Ukiah School	6/30/2015	Contribution	5.3	0.3	(1,407)	(82)	(265)	(82)	0	0	0	0	0
3944	Ukiah School	6/30/2014	Proportion	5.4	0.0	(43,602)	0	(3,232)	0	0	0	0	0	0
3944	Ukiah School	6/30/2014	Contribution	5.4	0.0	(3,649)	0	(269)	0	0	0	0	0	0
3957	Helix School District	6/30/2019	Proportion	5.3	4.3	(159,406)	(129,329)	(30,077)	(30,077)	(30,077)	(30,077)	(30,077)	(9,021)	0
3957	Helix School District	6/30/2019	Contribution	5.3	4.3	(11,213)	(9,097)	(2,116)	(2,116)	(2,116)	(2,116)	(2,116)	(633)	0
3957	Helix School District	6/30/2018	Proportion	5.2	3.2	59,538	36,638	11,450	11,450	11,450	11,450	2,288	0	0
3957	Helix School District	6/30/2018	Contribution	5.2	3.2	9,806	6,034	1,886	1,886	1,886	1,886	376	0	0
3957	Helix School District	6/30/2017	Proportion	5.2	2.2	(91,465)	(38,698)	(17,589)	(17,589)	(17,589)	(3,520)	0	0	0
3957	Helix School District	6/30/2017	Contribution	5.2	2.2	40,003	16,924	7,693	7,693	7,693	1,538	0	0	0
3957	Helix School District	6/30/2016	Proportion	5.3	1.3	(61,269)	(15,029)	(11,560)	(11,560)	(3,469)	0	0	0	0
3957	Helix School District	6/30/2016	Contribution	5.3	1.3	40,792	10,004	7,697	7,697	2,307	0	0	0	0
3957	Helix School District	6/30/2015	Proportion	5.3	0.3	(30,184)	(1,709)	(5,695)	(1,709)	0	0	0	0	0
3957	Helix School District	6/30/2015	Contribution	5.3	0.3	28,424	1,609	5,363	1,609	0	0	0	0	0
3957	Helix School District	6/30/2014	Proportion	5.4	0.0	(22,470)	0	(1,665)	0	0	0	0	0	0
3957	Helix School District	6/30/2014	Contribution	5.4	0.0	7,430	0	550	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2019	Proportion	5.3	4.3	86,144	69,890	16,254	16,254	16,254	16,254	16,254	4,874	0
3958	Pilot Rock School District 2R	6/30/2019	Contribution	5.3	4.3	(126,226)	(102,410)	(23,816)	(23,816)	(23,816)	(23,816)	(23,816)	(7,146)	0
3958	Pilot Rock School District 2R	6/30/2018	Proportion	5.2	3.2	(159,670)	(98,258)	(30,706)	(30,706)	(30,706)	(30,706)	(6,140)	0	0
3958	Pilot Rock School District 2R	6/30/2018	Contribution	5.2	3.2	(87,644)	(53,934)	(16,855)	(16,855)	(16,855)	(16,855)	(3,369)	0	0
3958	Pilot Rock School District 2R	6/30/2017	Proportion	5.2	2.2	124,621	52,723	23,966	23,966	23,966	4,791	0	0	0
3958	Pilot Rock School District 2R	6/30/2017	Contribution	5.2	2.2	(74,966)	(31,184)	(14,417)	(14,417)	(14,417)	(2,881)	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Proportion	5.3	1.3	(189,638)	(46,514)	(35,781)	(35,781)	(10,733)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2016	Contribution	5.3	1.3	(41,954)	(10,290)	(7,916)	(7,916)	(2,374)	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Proportion	5.3	0.3	24,516	1,386	4,626	1,386	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2015	Contribution	5.3	0.3	(42,901)	(2,426)	(8,095)	(2,426)	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2014	Proportion	5.4	0.0	78,500	0	5,815	0	0	0	0	0	0
3958	Pilot Rock School District 2R	6/30/2014	Contribution	5.4	0.0	(10,061)	0	(746)	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
3959	Mcloughlin Union High School District	6/30/2014	Contribution	5.4	0.0	2,674	0	199	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2019	Proportion	5.3	4.3	(2,424)	(1,967)	(457)	(457)	(457)	(457)	(457)	(139)	0
3965	La Grande Public Schools	6/30/2019	Contribution	5.3	4.3	(632,421)	(513,096)	(119,325)	(119,325)	(119,325)	(119,325)	(119,325)	(35,796)	0
3965	La Grande Public Schools	6/30/2018	Proportion	5.2	3.2	223,487	137,531	42,978	42,978	42,978	42,978	8,597	0	0
3965	La Grande Public Schools	6/30/2018	Contribution	5.2	3.2	(485,938)	(299,038)	(93,450)	(93,450)	(93,450)	(93,450)	(18,688)	0	0
3965	La Grande Public Schools	6/30/2017	Proportion	5.2	2.2	789,630	334,074	151,852	151,852	151,852	30,370	0	0	0
3965	La Grande Public Schools	6/30/2017	Contribution	5.2	2.2	(388,000)	(164,155)	(74,615)	(74,615)	(74,615)	(14,925)	0	0	0
3965	La Grande Public Schools	6/30/2016	Proportion	5.3	1.3	(145,939)	(35,795)	(27,536)	(27,536)	(8,259)	0	0	0	0
3965	La Grande Public Schools	6/30/2016	Contribution	5.3	1.3	(225,396)	(55,284)	(42,528)	(42,528)	(12,756)	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Proportion	5.3	0.3	164,712	9,322	31,078	9,322	0	0	0	0	0
3965	La Grande Public Schools	6/30/2015	Contribution	5.3	0.3	(270,163)	(15,293)	(50,974)	(15,293)	0	0	0	0	0
3965	La Grande Public Schools	6/30/2014	Proportion	5.4	0.0	(141,405)	0	(10,475)	0	0	0	0	0	0
3965	La Grande Public Schools	6/30/2014	Contribution	5.4	0.0	(17,299)	0	(1,279)	0	0	0	0	0	0
3966	Union County School District	6/30/2019	Proportion	5.3	4.3	438,344	355,638	82,706	82,706	82,706	82,706	82,706	24,814	0
3966	Union County School District	6/30/2019	Contribution	5.3	4.3	(165,202)	(134,032)	(31,170)	(31,170)	(31,170)	(31,170)	(31,170)	(9,352)	0
3966	Union County School District	6/30/2018	Proportion	5.2	3.2	(72,537)	(44,639)	(13,949)	(13,949)	(13,949)	(2,792)	0	0	0
3966	Union County School District	6/30/2018	Contribution	5.2	3.2	(54,602)	(33,602)	(10,500)	(10,500)	(10,500)	(10,500)	(2,102)	0	0
3966	Union County School District	6/30/2017	Proportion	5.2	2.2	38,429	16,259	7,390	7,390	7,390	1,479	0	0	0
3966	Union County School District	6/30/2017	Contribution	5.2	2.2	(36,142)	(15,292)	(6,950)	(6,950)	(6,950)	(1,392)	0	0	0
3966	Union County School District	6/30/2016	Proportion	5.3	1.3	(23,149)	(5,677)	(4,368)	(4,368)	(1,309)	0	0	0	0
3966	Union County School District	6/30/2016	Contribution	5.3	1.3	(46,288)	(11,352)	(8,734)	(8,734)	(2,618)	0	0	0	0
3966	Union County School District	6/30/2015	Proportion	5.3	0.3	122,375	6,925	23,090	6,925	0	0	0	0	0
3966	Union County School District	6/30/2015	Contribution	5.3	0.3	(48,904)	(2,769)	(9,227)	(2,769)	0	0	0	0	0
3966	Union County School District	6/30/2014	Proportion	5.4	0.0	(151,531)	0	(11,226)	0	0	0	0	0	0
3966	Union County School District	6/30/2014	Contribution	5.4	0.0	67,152	0	4,972	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
3967	North Powder School District	6/30/2019	Proportion	5.3	4.3	(232,990)	(189,030)	(43,960)	(43,960)	(43,960)	(43,960)	(43,960)	(43,960)	(13,190)	0
3967	North Powder School District	6/30/2019	Contribution	5.3	4.3	50,976	41,358	9,618	9,618	9,618	9,618	9,618	9,618	2,886	0
3967	North Powder School District	6/30/2018	Proportion	5.2	3.2	136,460	83,976	26,242	26,242	26,242	26,242	26,242	5,250	0	0
3967	North Powder School District	6/30/2018	Contribution	5.2	3.2	39,651	24,401	7,625	7,625	7,625	7,625	7,625	1,526	0	0
3967	North Powder School District	6/30/2017	Proportion	5.2	2.2	387,486	163,935	74,517	74,517	74,517	74,517	14,901	0	0	0
3967	North Powder School District	6/30/2017	Contribution	5.2	2.2	85,162	36,031	16,377	16,377	16,377	16,377	3,277	0	0	0
3967	North Powder School District	6/30/2016	Proportion	5.3	1.3	(478,828)	(117,448)	(90,345)	(90,345)	(90,345)	(27,103)	0	0	0	0
3967	North Powder School District	6/30/2016	Contribution	5.3	1.3	111,412	27,328	21,021	21,021	21,021	6,307	0	0	0	0
3967	North Powder School District	6/30/2015	Proportion	5.3	0.3	(185,911)	(10,521)	(35,078)	(10,521)	0	0	0	0	0	0
3967	North Powder School District	6/30/2015	Contribution	5.3	0.3	24,607	1,392	4,643	1,392	0	0	0	0	0	0
3967	North Powder School District	6/30/2014	Proportion	5.4	0.0	(85,572)	0	(6,337)	0	0	0	0	0	0	0
3967	North Powder School District	6/30/2014	Contribution	5.4	0.0	(12,899)	0	(954)	0	0	0	0	0	0	0
3969	Imbler School District	6/30/2019	Proportion	5.3	4.3	(374,417)	(303,772)	(70,645)	(70,645)	(70,645)	(70,645)	(70,645)	(70,645)	(21,192)	0
3969	Imbler School District	6/30/2019	Contribution	5.3	4.3	127,294	103,276	24,018	24,018	24,018	24,018	24,018	24,018	7,204	0
3969	Imbler School District	6/30/2018	Proportion	5.2	3.2	90,801	55,877	17,462	17,462	17,462	17,462	17,462	3,491	0	0
3969	Imbler School District	6/30/2018	Contribution	5.2	3.2	32,617	20,073	6,272	6,272	6,272	6,272	1,257	0	0	0
3969	Imbler School District	6/30/2017	Proportion	5.2	2.2	(62,589)	(26,481)	(12,036)	(12,036)	(12,036)	(2,409)	0	0	0	0
3969	Imbler School District	6/30/2017	Contribution	5.2	2.2	87,530	37,031	16,833	16,833	16,833	3,365	0	0	0	0
3969	Imbler School District	6/30/2016	Proportion	5.3	1.3	(135,947)	(33,347)	(25,650)	(25,650)	(7,697)	0	0	0	0	0
3969	Imbler School District	6/30/2016	Contribution	5.3	1.3	35,712	8,760	6,738	6,738	2,022	0	0	0	0	0
3969	Imbler School District	6/30/2015	Proportion	5.3	0.3	(218,722)	(12,382)	(41,268)	(12,382)	0	0	0	0	0	0
3969	Imbler School District	6/30/2015	Contribution	5.3	0.3	154,073	8,723	29,070	8,723	0	0	0	0	0	0
3969	Imbler School District	6/30/2014	Proportion	5.4	0.0	(49,323)	0	(3,653)	0	0	0	0	0	0	0
3969	Imbler School District	6/30/2014	Contribution	5.4	0.0	28,278	0	2,093	0	0	0	0	0	0	0
3970	Cove School District	6/30/2019	Proportion	5.3	4.3	104,685	84,933	19,752	19,752	19,752	19,752	19,752	19,752	5,925	0
3970	Cove School District	6/30/2019	Contribution	5.3	4.3	316,341	256,654	59,687	59,687	59,687	59,687	59,687	59,687	17,906	0
3970	Cove School District	6/30/2018	Proportion	5.2	3.2	(83,397)	(51,321)	(16,038)	(16,038)	(16,038)	(16,038)	(3,207)	0	0	0
3970	Cove School District	6/30/2018	Contribution	5.2	3.2	74,099	45,599	14,250	14,250	14,250	14,250	2,849	0	0	0
3970	Cove School District	6/30/2017	Proportion	5.2	2.2	(21,102)	(8,928)	(4,058)	(4,058)	(4,058)	(812)	0	0	0	0
3970	Cove School District	6/30/2017	Contribution	5.2	2.2	72,370	30,619	13,917	13,917	13,917	2,785	0	0	0	0
3970	Cove School District	6/30/2016	Proportion	5.3	1.3	5,088	1,248	960	960	288	0	0	0	0	0
3970	Cove School District	6/30/2016	Contribution	5.3	1.3	90,545	22,209	17,084	17,084	5,125	0	0	0	0	0
3970	Cove School District	6/30/2015	Proportion	5.3	0.3	(465,423)	(26,343)	(87,816)	(26,343)	0	0	0	0	0	0
3970	Cove School District	6/30/2015	Contribution	5.3	0.3	94,113	5,328	17,757	5,328	0	0	0	0	0	0
3970	Cove School District	6/30/2014	Proportion	5.4	0.0	(6,246)	0	(461)	0	0	0	0	0	0	0
3970	Cove School District	6/30/2014	Contribution	5.4	0.0	(31,886)	0	(2,361)	0	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2019	Proportion	5.3	4.3	(40,910)	(33,191)	(7,719)	(7,719)	(7,719)	(7,719)	(7,719)	(7,719)	(2,315)	0
3973	Elgin School District 23	6/30/2019	Contribution	5.3	4.3	37,561	30,474	7,087	7,087	7,087	7,087	7,087	7,087	2,126	0
3973	Elgin School District 23	6/30/2018	Proportion	5.2	3.2	87,404	53,788	16,808	16,808	16,808	16,808	16,808	3,364	0	0
3973	Elgin School District 23	6/30/2018	Contribution	5.2	3.2	41,317	25,425	7,946	7,946	7,946	7,946	1,587	0	0	0
3973	Elgin School District 23	6/30/2017	Proportion	5.2	2.2	(417,006)	(176,427)	(80,193)	(80,193)	(80,193)	(16,041)	0	0	0	0
3973	Elgin School District 23	6/30/2017	Contribution	5.2	2.2	155,891	65,954	29,979	29,979	29,979	5,996	0	0	0	0
3973	Elgin School District 23	6/30/2016	Proportion	5.3	1.3	6,787	1,663	1,281	1,281	382	0	0	0	0	0
3973	Elgin School District 23	6/30/2016	Contribution	5.3	1.3	104,749	25,693	19,764	19,764	5,929	0	0	0	0	0
3973	Elgin School District 23	6/30/2015	Proportion	5.3	0.3	(168,736)	(9,551)	(31,837)	(9,551)	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2015	Contribution	5.3	0.3	92,334	5,224	17,422	5,224	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2014	Proportion	5.4	0.0	(178,359)	0	(13,214)	0	0	0	0	0	0	0
3973	Elgin School District 23	6/30/2014	Contribution	5.4	0.0	26,831	0	1,986	0	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2019	Proportion	5.3	4.3	(188,246)	(152,728)	(35,518)	(35,518)	(35,518)	(35,518)	(35,518)	(35,518)	(10,656)	0
3986	Joseph School District 6	6/30/2019	Contribution	5.3	4.3	18,394	14,923	3,471	3,471	3,471	3,471	3,471	3,471	1,039	0
3986	Joseph School District 6	6/30/2018	Proportion	5.2	3.2	(105,964)	(65,208)	(20,378)	(20,378)	(20,378)	(20,378)	(4,074)	0	0	0
3986	Joseph School District 6	6/30/2018	Contribution	5.2	3.2	(38,888)	(23,932)	(7,478)	(7,478)	(7,478)	(7,478)	(1,498)	0	0	0
3986	Joseph School District 6	6/30/2017	Proportion	5.2	2.2	(33,878)	(14,333)	(6,515)	(6,515)	(6,515)	(1,303)	0	0	0	0
3986	Joseph School District 6	6/30/2017	Contribution	5.2	2.2	71,352	30,186	13,722	13,722	13,722	2,742	0	0	0	0
3986	Joseph School District 6	6/30/2016	Proportion	5.3	1.3	(187,846)	(46,074)	(35,443)	(35,443)	(10,631)	0	0	0	0	0
3986	Joseph School District 6	6/30/2016	Contribution	5.3	1.3	144,471	35,435	27,259	27,259	8,176	0	0	0	0	0
3986	Joseph School District 6	6/30/2015	Proportion	5.3	0.3	(181,632)	(10,282)	(34,270)	(10,282)	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2015	Contribution	5.3	0.3	59,904	3,389	11,303	3,389	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2014	Proportion	5.4	0.0	(10,290)	0	(760)	0	0	0	0	0	0	0
3986	Joseph School District 6	6/30/2014	Contribution	5.4	0.0	5,080	0	375	0	0	0	0	0	0	0
3990	Wallowa School	6/30/2019	Proportion	5.3	4.3	(246,879)	(200,298)	(46,581)	(46,581)	(46,581)	(46,581)	(46,581)	(46,581)	(13,974)	0
3990	Wallowa School	6/30/2019	Contribution	5.3	4.3	78,882	63,999	14,883	14,883	14,883	14,883	14,883	14,883	4,467	0
3990	Wallowa School	6/30/2018	Proportion	5.2	3.2	81,218	49,980	15,619	15,619	15,619	3,123	0	0	0	0
3990	Wallowa School	6/30/2018	Contribution	5.2	3.2	13,788	8,484	2,652	2,652	2,652	528	0	0	0	0
3990	Wallowa School	6/30/2017	Proportion	5.2	2.2	(402,516)	(170,295)	(77,407)	(77,407)	(77,407)	(15,481)	0	0	0	0
3990	Wallowa School	6/30/2017	Contribution	5.2	2.2	11,679	4,941	2,246	2,246	2,246	449	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
3990	Wallowa School	6/30/2016	Proportion	5.3	1.3	(16,675)	(4,091)	(3,146)	(3,146)	(945)	0	0	0	0
3990	Wallowa School	6/30/2016	Contribution	5.3	1.3	81,011	19,871	15,285	15,285	4,586	0	0	0	0
3990	Wallowa School	6/30/2015	Proportion	5.3	0.3	(507,272)	(28,712)	(95,712)	(28,712)	0	0	0	0	0
3990	Wallowa School	6/30/2015	Contribution	5.3	0.3	18,129	1,024	3,421	1,024	0	0	0	0	0
3990	Wallowa School	6/30/2014	Proportion	5.4	0.0	9,424	0	699	0	0	0	0	0	0
3990	Wallowa School	6/30/2014	Contribution	5.4	0.0	(45,851)	0	(3,396)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2019	Proportion	5.3	4.3	89,274	72,430	16,844	16,844	16,844	16,844	16,844	5,054	0
3993	Enterprise School District 21	6/30/2019	Contribution	5.3	4.3	167,518	135,911	31,607	31,607	31,607	31,607	31,607	9,483	0
3993	Enterprise School District 21	6/30/2018	Proportion	5.2	3.2	46,228	28,448	8,890	8,890	8,890	8,890	1,778	0	0
3993	Enterprise School District 21	6/30/2018	Contribution	5.2	3.2	(15,147)	(9,321)	(2,913)	(2,913)	(2,913)	(582)	0	0	0
3993	Enterprise School District 21	6/30/2017	Proportion	5.2	2.2	(92,580)	(39,168)	(17,804)	(17,804)	(17,804)	(3,560)	0	0	0
3993	Enterprise School District 21	6/30/2017	Contribution	5.2	2.2	134,936	57,089	25,949	25,949	25,949	5,191	0	0	0
3993	Enterprise School District 21	6/30/2016	Proportion	5.3	1.3	(266,062)	(65,262)	(50,200)	(50,200)	(15,062)	0	0	0	0
3993	Enterprise School District 21	6/30/2016	Contribution	5.3	1.3	107,821	26,445	20,344	20,344	6,101	0	0	0	0
3993	Enterprise School District 21	6/30/2015	Proportion	5.3	0.3	(438,813)	(24,838)	(82,795)	(24,838)	0	0	0	0	0
3993	Enterprise School District 21	6/30/2015	Contribution	5.3	0.3	156,887	8,882	29,601	8,882	0	0	0	0	0
3993	Enterprise School District 21	6/30/2014	Proportion	5.4	0.0	(80,855)	0	(5,990)	0	0	0	0	0	0
3993	Enterprise School District 21	6/30/2014	Contribution	5.4	0.0	(28,129)	0	(2,084)	0	0	0	0	0	0
4003	Troy School District 54	6/30/2019	Proportion	5.3	4.3	(9,695)	(7,866)	(1,829)	(1,829)	(1,829)	(1,829)	(1,829)	(550)	0
4003	Troy School District 54	6/30/2019	Contribution	5.3	4.3	2,149	1,744	405	405	405	405	405	124	0
4003	Troy School District 54	6/30/2018	Proportion	5.2	3.2	(2)	(2)	0	0	0	0	(2)	0	0
4003	Troy School District 54	6/30/2018	Contribution	5.2	3.2	(772)	(476)	(148)	(148)	(148)	(148)	(32)	0	0
4003	Troy School District 54	6/30/2017	Proportion	5.2	2.2	(3,705)	(1,569)	(712)	(712)	(712)	(145)	0	0	0
4003	Troy School District 54	6/30/2017	Contribution	5.2	2.2	427	181	82	82	17	0	0	0	0
4003	Troy School District 54	6/30/2016	Proportion	5.3	1.3	(3,469)	(849)	(655)	(655)	(194)	0	0	0	0
4003	Troy School District 54	6/30/2016	Contribution	5.3	1.3	1,085	265	205	205	60	0	0	0	0
4003	Troy School District 54	6/30/2015	Proportion	5.3	0.3	(7,670)	(435)	(1,447)	(435)	0	0	0	0	0
4003	Troy School District 54	6/30/2015	Contribution	5.3	0.3	1,049	59	198	59	0	0	0	0	0
4003	Troy School District 54	6/30/2014	Proportion	5.4	0.0	19,144	0	1,419	0	0	0	0	0	0
4003	Troy School District 54	6/30/2014	Contribution	5.4	0.0	(3,118)	0	(233)	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2015	Contribution	5.3	0.3	4,382	247	827	247	0	0	0	0	0
4008	Chenoweth School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4008	Chenoweth School District	6/30/2014	Contribution	5.4	0.0	5,794	0	429	0	0	0	0	0	0
4012	Dufur Schools	6/30/2019	Proportion	5.3	4.3	(164,430)	(133,405)	(31,025)	(31,025)	(31,025)	(31,025)	(31,025)	(9,305)	0
4012	Dufur Schools	6/30/2019	Contribution	5.3	4.3	232,652	188,755	43,897	43,897	43,897	43,897	43,897	13,167	0
4012	Dufur Schools	6/30/2018	Proportion	5.2	3.2	143,559	88,343	27,608	27,608	27,608	27,608	5,519	0	0
4012	Dufur Schools	6/30/2018	Contribution	5.2	3.2	60,324	37,122	11,601	11,601	11,601	11,601	2,319	0	0
4012	Dufur Schools	6/30/2017	Proportion	5.2	2.2	77,524	32,800	14,908	14,908	14,908	2,984	0	0	0
4012	Dufur Schools	6/30/2017	Contribution	5.2	2.2	124,689	52,752	23,979	23,979	23,979	4,794	0	0	0
4012	Dufur Schools	6/30/2016	Proportion	5.3	1.3	(275,169)	(67,493)	(51,919)	(51,919)	(15,574)	0	0	0	0
4012	Dufur Schools	6/30/2016	Contribution	5.3	1.3	110,989	27,225	20,941	20,941	6,284	0	0	0	0
4012	Dufur Schools	6/30/2015	Proportion	5.3	0.3	(99,730)	(5,645)	(18,817)	(5,645)	0	0	0	0	0
4012	Dufur Schools	6/30/2015	Contribution	5.3	0.3	62,635	3,545	11,818	3,545	0	0	0	0	0
4012	Dufur Schools	6/30/2014	Proportion	5.4	0.0	(14,580)	0	(1,080)	0	0	0	0	0	0
4012	Dufur Schools	6/30/2014	Contribution	5.4	0.0	9,221	0	681	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4022	Maupin Grade School 84	6/30/2014	Contribution	5.4	0.0	263	0	18	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4025	West Union School District 1	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4025	West Union School District 1	6/30/2014	Contribution	5.4	0.0	50	0	5	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2015	Contribution	5.3	0.3	6,677	377	1,260	377	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4030	Hillsboro Elementary School District 7	6/30/2014	Contribution	5.4	0.0	6,091	0	451	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2019	Proportion	5.3	4.3	(186,217)	(151,082)	(35,135)	(35,135)	(35,135)	(35,135)	(35,135)	(10,542)	0
4034	Gaston Public Schools	6/30/2019	Contribution	5.3	4.3	(224,438)	(182,091)	(42,347)	(42,347)	(42,347)	(42,347)	(42,347)	(12,703)	0
4034	Gaston Public Schools	6/30/2018	Proportion	5.2	3.2	(511,688)	(314,884)	(98,402)	(98,402)	(98,402)	(98,402)	(19,678)	0	0
4034	Gaston Public Schools	6/30/2018	Contribution	5.2	3.2	(214,705)	(132,127)	(41,289)	(41,289)	(41,289)	(41,289)	(8,260)	0	0
4034	Gaston Public Schools	6/30/2017	Proportion	5.2	2.2	325,995	137,922	62,691	62,691	62,691	12,540	0	0	0
4034	Gaston Public Schools	6/30/2017	Contribution	5.2	2.2	(272,182)	(115,153)	(52,343)	(52,343)	(52,343)	(10,467)	0	0	0
4034	Gaston Public Schools	6/30/2016	Proportion	5.3	1.3	301,869	74,045	56,956	56,956	17,089	0	0	0	0
4034	Gaston Public Schools	6/30/2016	Contribution	5.3	1.3	(272,170)	(66,758)	(51,353)	(51,353)	(15,405)	0	0	0	0
4034	Gaston Public Schools	6/30/2015	Proportion	5.3	0.3	992,226	56,166	187,212	56,166	0	0	0	0	0
4034	Gaston Public Schools	6/30/2015	Contribution	5.3	0.3	(202,295)	(11,450)	(38,169)	(11,450)	0	0	0	0	0
4034	Gaston Public Schools	6/30/2014	Proportion	5.4	0.0	(34,393)	0	(2,548)	0	0	0	0	0	0
4034	Gaston Public Schools	6/30/2014	Contribution	5.4	0.0	7,998	0	593	0	0	0	0	0	0
4035	Banks School District	6/30/2019	Proportion	5.3	4.3	(317,641)	(257,709)	(59,932)	(59,932)	(59,932)	(59,932)	(59,932)	(17,981)	0
4035	Banks School District	6/30/2019	Contribution	5.3	4.3	(54,483)	(67,153)	(12,670)	(12,670)	(12,670)	(12,670)	(3,803)	0	0
4035	Banks School District	6/30/2018	Proportion	5.2	3.2	626,132	385,312	120,410	120,410	120,410	24,082	0	0	0
4035	Banks School District	6/30/2018	Contribution	5.2	3.2	5,454	3,356	1,049	1,049	1,049	209	0	0	0
4035	Banks School District	6/30/2017	Proportion	5.2	2.2	(798,489)	(337,821)	(153,556)	(153,556)	(153,556)	(30,709)	0	0	0
4035	Banks School District	6/30/2017	Contribution	5.2	2.2	175,374	74,196	33,726	33,726	33,726	6,744	0	0	0
4035	Banks School District	6/30/2016	Proportion	5.3	1.3	304,582	74,710	57,468	57,468	17,242	0	0	0	0
4035	Banks School District	6/30/2016	Contribution	5.3	1.3	36,910	9,054	6,964	6,964	2,090	0	0	0	0
4035	Banks School District	6/30/2015	Proportion	5.3	0.3	(91,040)	(5,155)	(17,177)	(5,155)	0	0	0	0	0
4035	Banks School District	6/30/2015	Contribution	5.3	0.3	117,995	6,680	22,263	6,680	0	0	0	0	0
4035	Banks School District	6/30/2014	Proportion	5.4	0.0	(3,630)	0	(270)	0	0	0	0	0	0
4035	Banks School District	6/30/2014	Contribution	5.4	0.0	21,097	0	1,562	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2015	Contribution	5.3	0.3	5,561	316	1,049	316	0	0	0	0	0
4047	Reedville School District 29	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4047	Reedville School District 29	6/30/2014	Contribution	5.4	0.0	3,076	0	226	0	0	0	0	0	0
4055	Groner School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4055	Groner School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2016	Contribution	5.3	0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2015	Contribution	5.3	0.3	422	22	80	22	0	0	0	0	0
4055	Groner School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4055	Groner School	6/30/2014	Contribution	5.4	0.0	336	0	26	0	0	0	0	0	0
4062	Beaverton School District	6/30/2019	Proportion	5.3	4.3	2,622,824	2,127,952	494,872	494,872	494,872	494,872	494,872	494,872	148,464
4062	Beaverton School District	6/30/2019	Contribution	5.3	4.3	(8,553,571)	(6,939,690)	(1,613,881)	(1,613,881)	(1,613,881)	(1,613,881)	(1,613,881)	(1,613,881)	(484,166)
4062	Beaverton School District	6/30/2018	Proportion	5.2	3.2	244,712	150,592	47,060	47,060	47,060	47,060	47,060	9,412	0
4062	Beaverton School District	6/30/2018	Contribution	5.2	3.2	(5,413,819)	(3,331,581)	(1,041,119)	(1,041,119)	(1,041,119)	(1,041,119)	(1,041,119)	(208,224)	0
4062	Beaverton School District	6/30/2017	Proportion	5.2	2.2	16,821,831	7,116,927	3,234,968	3,234,968	3,234,968	3,234,968	646,991	0	0
4062	Beaverton School District	6/30/2017	Contribution	5.2	2.2	(205,746)	(87,045)	(39,567)	(39,567)	(39,567)	(39,567)	(7,911)	0	0
4062	Beaverton School District	6/30/2016	Proportion	5.3	1.3	16,269,451	3,990,619	3,069,708	3,069,708	3,069,708	920,911	0	0	0
4062	Beaverton School District	6/30/2016	Contribution	5.3	1.3	(5,287,953)	(1,297,045)	(997,727)	(997,727)	(299,318)	0	0	0	0
4062	Beaverton School District	6/30/2015	Proportion	5.3	0.3	12,347,011	698,886	2,329,625	698,886	0	0	0	0	0
4062	Beaverton School District	6/30/2015	Contribution	5.3	0.3	(2,390,264)	(135,299)	(450,993)	(135,299)	0	0	0	0	0
4062	Beaverton School District	6/30/2014	Proportion	5.4	0.0	(14,033,489)	0	(1,039,519)	0	0	0	0	0	0
4062	Beaverton School District	6/30/2014	Contribution	5.4	0.0	85,542,435	0	6,336,475	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4080	North Plains School District 70	6/30/2014	Contribution	5.4	0.0	1,369	0	99	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2015	Contribution	5.3	0.3	9,170	520	1,730	520	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4105	Hillsboro Union High School	6/30/2014	Contribution	5.4	0.0	9,308	0	688	0	0	0	0	0	0
4109	Spray School District 1	6/30/2019	Proportion	5.3	4.3	(20,812)	(16,885)	(3,927)	(3,927)	(3,927)	(3,927)	(3,927)	(3,927)	(1,177)
4109	Spray School District 1	6/30/2019	Contribution	5.3	4.3	30,541	24,779	5,762	5,762	5,762	5,762	5,762	5,762	1,731
4109	Spray School District 1	6/30/2018	Proportion	5.2	3.2	31,672	19,490	6,091	6,091	6,091	6,091	1,217	0	0
4109	Spray School District 1	6/30/2018	Contribution	5.2	3.2	38,230	23,526	7,352	7,352	7,352	7,352	1,470	0	0
4109	Spray School District 1	6/30/2017	Proportion	5.2	2.2	(387,675)	(164,016)	(74,553)	(74,553)	(74,553)	(14,910)	0	0	0
4109	Spray School District 1	6/30/2017	Contribution	5.2	2.2	32,565	13,779	6,262	6,262	6,262	1,255	0	0	0
4109	Spray School District 1	6/30/2016	Proportion	5.3	1.3	(51,383)	(12,603)	(9,695)	(9,695)	(2,908)	0	0	0	0
4109	Spray School District 1	6/30/2016	Contribution	5.3	1.3	(3,999)	(979)	(755)	(755)	(224)	0	0	0	0
4109	Spray School District 1	6/30/2015	Proportion	5.3	0.3	(5,227)	(297)	(986)	(297)	0	0	0	0	0
4109	Spray School District 1	6/30/2015	Contribution	5.3	0.3	25,468	1,443	4,805	1,443	0	0	0	0	0
4109	Spray School District 1	6/30/2014	Proportion	5.4	0.0	(40,812)	0	(3,022)	0	0	0	0	0	0
4109	Spray School District 1	6/30/2014	Contribution	5.4	0.0	8,204	0	609	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2019	Proportion	5.3	4.3	(131,262)	(106,496)	(24,766)	(24,766)	(24,766)	(24,766)	(24,766)	(24,766)	(7,432)
4114	Fossil School District 21J	6/30/2019	Contribution	5.3	4.3	41,544	33,706	7,838	7,838	7,838	7,838	7,838	2,354	0
4114	Fossil School District 21J	6/30/2018	Proportion	5.2	3.2	(1,049,932)	(646,112)	(201,910)	(201,910)	(201,910)	(201,910)	(40,382)	0	0
4114	Fossil School District 21J	6/30/2018	Contribution	5.2	3.2	22,434	13,806	4,314	4,314	4,314	4,314	864	0	0
4114	Fossil School District 21J	6/30/2017	Proportion	5.2	2.2	226,124	95,669	43,485	43,485	43,485	43,485	8,699	0	0
4114	Fossil School District 21J	6/30/2017	Contribution	5.2	2.2	(73,563)	(31,122)	(14,147)	(14,147)	(14,147)	(2,828)	0	0	0
4114	Fossil School District 21J	6/30/2016	Proportion	5.3	1.3	203,637	49,949	38,422	38,422	38,422	11,527	0	0	0
4114	Fossil School District 21J	6/30/2016	Contribution	5.3	1.3	110,343	27,067	20,819	20,819	6,248	0	0	0	0
4114	Fossil School District 21J	6/30/2015	Proportion	5.3	0.3	(97,980)	(5,545)	(18,487)	(5,545)	0	0	0	0	0
4114	Fossil School District 21J	6/30/2015	Contribution	5.3	0.3	114,932	6,507	21,685	6,507	0	0	0	0	0
4114	Fossil School District 21J	6/30/2014	Proportion	5.4	0.0	(7,330)	0	(545)	0	0	0	0	0	0
4114	Fossil School District 21J	6/30/2014	Contribution	5.4	0.0	25,106	0	1,861	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4128	Yamhill Grade School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2015	Contribution	5.3	0.3	868	48	164	48	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4128	Yamhill Grade School	6/30/2014	Contribution	5.4	0.0	2,075	0	155	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2019	Proportion	5.3	4.3	(4,550,555)	(3,691,960)	(858,595)	(858,595)	(858,595)	(858,595)	(858,595)	(257,580)	0
4135	Newberg School District 29Jt	6/30/2019	Contribution	5.3	4.3	(1,215,220)	(985,933)	(229,287)	(229,287)	(229,287)	(229,287)	(229,287)	(68,785)	0
4135	Newberg School District 29Jt	6/30/2018	Proportion	5.2	3.2	(3,836,752)	(2,361,078)	(737,837)	(737,837)	(737,837)	(737,837)	(737,837)	(147,567)	0
4135	Newberg School District 29Jt	6/30/2018	Contribution	5.2	3.2	(1,639,973)	(1,009,215)	(315,379)	(315,379)	(315,379)	(315,379)	(315,379)	(63,078)	0
4135	Newberg School District 29Jt	6/30/2017	Proportion	5.2	2.2	2,523,094	1,067,464	485,210	485,210	485,210	485,210	97,044	0	0
4135	Newberg School District 29Jt	6/30/2017	Contribution	5.2	2.2	(1,562,148)	(660,909)	(300,413)	(300,413)	(300,413)	(300,413)	(60,083)	0	0
4135	Newberg School District 29Jt	6/30/2016	Proportion	5.3	1.3	2,858,065	701,033	539,258	539,258	539,258	161,775	0	0	0
4135	Newberg School District 29Jt	6/30/2016	Contribution	5.3	1.3	(1,552,770)	(380,870)	(292,975)	(292,975)	(292,975)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2015	Proportion	5.3	0.3	1,514,435	85,725	285,742	85,725	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2015	Contribution	5.3	0.3	(906,326)	(51,301)	(171,005)	(171,005)	(171,005)	0	0	0	0
4135	Newberg School District 29Jt	6/30/2014	Proportion	5.4	0.0	343,403	0	25,438	0	0	0	0	0	0
4135	Newberg School District 29Jt	6/30/2014	Contribution	5.4	0.0	(206,224)	0	(15,274)	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2019	Proportion	5.3	4.3	(1,893,325)	(1,536,094)	(357,231)	(357,231)	(357,231)	(357,231)	(357,231)	(107,170)	0
4142	McMinnville Schools	6/30/2019	Contribution	5.3	4.3	(1,535,786)	(1,246,015)	(289,771)	(289,771)	(289,771)	(289,771)	(289,771)	(86,931)	0
4142	McMinnville Schools	6/30/2018	Proportion	5.2	3.2	(1,241,330)	(763,896)	(238,717)	(238,717)	(238,717)	(238,717)	(47,745)	0	0
4142	McMinnville Schools	6/30/2018	Contribution	5.2	3.2	(888,209)	(546,591)	(170,809)	(170,809)	(170,809)	(170,809)	(34,164)	0	0
4142	McMinnville Schools	6/30/2017	Proportion	5.2	2.2	1,481,561	626,813	284,916	284,916	284,916	56,981	0	0	0
4142	McMinnville Schools	6/30/2017	Contribution	5.2	2.2	(378,994)	(160,345)	(72,883)	(72,883)	(72,883)	(14,579)	0	0	0
4142	McMinnville Schools	6/30/2016	Proportion	5.3	1.3	(1,934,225)	(474,433)	(364,948)	(364,948)	(364,948)	(109,485)	0	0	0
4142	McMinnville Schools	6/30/2016	Contribution	5.3	1.3	(149,982)	(36,790)	(28,298)	(28,298)	(28,298)	(8,492)	0	0	0
4142	McMinnville Schools	6/30/2015	Proportion	5.3	0.3	(881,174)	(49,879)	(166,259)	(49,879)	0	0	0	0	0
4142	McMinnville Schools	6/30/2015	Contribution	5.3	0.3	(118,148)	(6,688)	(22,292)	(6,688)	0	0	0	0	0
4142	McMinnville Schools	6/30/2014	Proportion	5.4	0.0	12,324	0	914	0	0	0	0	0	0
4142	McMinnville Schools	6/30/2014	Contribution	5.4	0.0	(282,102)	0	(20,897)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2019	Proportion	5.3	4.3	(1,702,639)	(1,381,386)	(321,253)	(321,253)	(321,253)	(321,253)	(321,253)	(96,374)	0
4144	Sheridan School District 48J	6/30/2019	Contribution	5.3	4.3	(525,140)	(426,057)	99,083	99,083	99,083	99,083	99,083	29,725	0
4144	Sheridan School District 48J	6/30/2018	Proportion	5.2	3.2	80,475	49,523	15,476	15,476	15,476	15,476	3,095	0	0
4144	Sheridan School District 48J	6/30/2018	Contribution	5.2	3.2	13,683	8,421	2,631	2,631	2,631	528	0	0	0
4144	Sheridan School District 48J	6/30/2017	Proportion	5.2	2.2	(622,496)	(263,363)	(119,711)	(119,711)	(119,711)	(23,941)	0	0	0
4144	Sheridan School District 48J	6/30/2017	Contribution	5.2	2.2	169,631	71,768	32,621	32,621	32,621	6,526	0	0	0
4144	Sheridan School District 48J	6/30/2016	Proportion	5.3	1.3	(1,057,072)	(259,280)	(199,448)	(199,448)	(199,448)	(59,832)	0	0	0
4144	Sheridan School District 48J	6/30/2016	Contribution	5.3	1.3	257,529	63,169	48,590	48,590	48,590	14,579	0	0	0
4144	Sheridan School District 48J	6/30/2015	Proportion	5.3	0.3	(972,961)	(55,071)	(183,578)	(55,071)	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2015	Contribution	5.3	0.3	17,297	977	3,264	977	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2014	Proportion	5.4	0.0	(21,720)	0	(1,610)	0	0	0	0	0	0
4144	Sheridan School District 48J	6/30/2014	Contribution	5.4	0.0	(100,312)	0	(7,432)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2019	Proportion	5.3	4.3	595,264	482,950	112,314	112,314	112,314	112,314	112,314	33,694	0
4166	Yamhill-Carlton School District 1	6/30/2019	Contribution	5.3	4.3	(394,940)	(320,423)	(74,517)	(74,517)	(74,517)	(74,517)	(74,517)	(22,355)	0
4166	Yamhill-Carlton School District 1	6/30/2018	Proportion	5.2	3.2	(1,168,008)	(718,774)	(224,617)	(224,617)	(224,617)	(224,617)	(44,923)	0	0
4166	Yamhill-Carlton School District 1	6/30/2018	Contribution	5.2	3.2	(223,635)	(137,621)	(43,007)	(43,007)	(43,007)	(43,007)	(8,600)	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Proportion	5.2	2.2	(32,448)	(13,728)	(6,240)	(6,240)	(6,240)	(1,248)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2017	Contribution	5.2	2.2	(316,478)	(133,895)	(60,861)	(60,861)	(60,861)	(12,173)	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Proportion	5.3	1.3	147,145	36,093	27,763	27,763	8,330	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2016	Contribution	5.3	1.3	(238,200)	(58,428)	(44,943)	(44,943)	(13,485)	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2015	Proportion	5.3	0.3	1,019,681	192,393	57,716	57,716	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2015	Contribution	5.3	0.3	(204,761)	(11,591)	(38,634)	(11,591)	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Proportion	5.4	0.0	(6,256)	0	(461)	0	0	0	0	0	0
4166	Yamhill-Carlton School District 1	6/30/2014	Contribution	5.4	0.0	(44,676)	0	(3,311)	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4185	Lebanon School District Uh-1	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2015	Contribution	5.3	0.3	420	25	79	25	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4185	Lebanon School District Uh-1	6/30/2014	Contribution	5.4	0.0	1,648	0	123	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4189	Wasco County High School	6/30/2014	Contribution	5.4	0.0	568	0	43	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4203	Victor Point School	6/30/2014	Contribution	5.4	0.0	788	0	58	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4218	Curry County Education Service District	6/30/2014	Contribution	5.4	0.0	1,361	0	101	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2019	Proportion	5.3	4.3	(338,744)	(274,830)	(63,914)	(63,914)	(63,914)	(63,914)	(63,914)	(19,174)	0
4219	Grant County Education Service District	6/30/2019	Contribution	5.3	4.3	334,208	271,150	63,058	63,058	63,058	63,058	63,058	18,918	0
4219	Grant County Education Service District	6/30/2018	Proportion	5.2	3.2	(92,429)	(56,879)	(17,775)	(17,775)	(17,775)	(17,775)	(3,554)	0	0
4219	Grant County Education Service District	6/30/2018	Contribution	5.2	3.2	(16,106)	(9,912)	(3,097)	(3,097)	(3,097)	(3,097)	(621)	0	0
4219	Grant County Education Service District	6/30/2017	Proportion	5.2	2.2	(88,992)	(37,650)	(17,114)	(17,114)	(17,114)	(3,422)	0	0	0
4219	Grant County Education Service District	6/30/2017	Contribution	5.2	2.2	18,993	8,037	3,652	3,652	3,652	733	0	0	0
4219	Grant County Education Service District	6/30/2016	Proportion	5.3	1.3	(250,772)	(61,512)	(47,315)	(47,315)	(14,197)	0	0	0	0
4219	Grant County Education Service District	6/30/2016	Contribution	5.3	1.3	21,229	5,209	4,005	4,005	1,204	0	0	0	0
4219	Grant County Education Service District	6/30/2015	Proportion	5.3	0.3	(87,656)	(4,961)	(16,539)	(4,961)	0	0	0	0	0
4219	Grant County Education Service District	6/30/2015	Contribution	5.3	0.3	19,150	1,085	3,613	1,085	0	0	0	0	0
4219	Grant County Education Service District	6/30/2014	Proportion	5.4	0.0	26,021	0	1,926	0	0	0	0	0	0
4219	Grant County Education Service District	6/30/2014	Contribution	5.4	0.0	(11,196)	0	(831)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2019	Proportion	5.3	4.3	(229,302)	(186,037)	(43,265)	(43,265)	(43,265)	(43,265)	(43,265)	(12,977)	0
4220	Jefferson County Education Service District	6/30/2019	Contribution	5.3	4.3	1,630	1,322	308	308	308	308	308	90	0
4220	Jefferson County Education Service District	6/30/2018	Proportion	5.2	3.2	184,532	113,558	35,487	35,487	35,487	35,487	7,097	0	0
4220	Jefferson County Education Service District	6/30/2018	Contribution	5.2	3.2	3,291	2,025	633	633	633	633	126	0	0
4220	Jefferson County Education Service District	6/30/2017	Proportion	5.2	2.2	(235,954)	(99,826)	(45,376)	(45,376)	(45,376)	(9,074)	0	0	0
4220	Jefferson County Education Service District	6/30/2017	Contribution	5.2	2.2	56,181	23,769	10,804	10,804	10,804	2,161	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Proportion	5.3	1.3	21,659	5,311	4,087	4,087	1,224	0	0	0	0
4220	Jefferson County Education Service District	6/30/2016	Contribution	5.3	1.3	38,500	9,444	7,264	7,264	2,180	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Proportion	5.3	0.3	(229,993)	(13,018)	(43,395)	(13,018)	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2015	Contribution	5.3	0.3	53,783	3,043	10,148	3,043	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2014	Proportion	5.4	0.0	(43,521)	0	(3,226)	0	0	0	0	0	0
4220	Jefferson County Education Service District	6/30/2014	Contribution	5.4	0.0	(13,404)	0	(994)	0	0	0	0	0	0

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4221	Marion Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2015	Contribution	5.3	0.3	3,997	227	754	227	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4221	Marion Education Service District	6/30/2014	Contribution	5.4	0.0	7,259	0	539	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2019	Proportion	5.3	4.3	692,559	561,887	130,672	130,672	130,672	130,672	130,672	130,672	39,199
4223	InterMountain Education Service District	6/30/2019	Contribution	5.3	4.3	(557,033)	(451,932)	(105,101)	(105,101)	(105,101)	(105,101)	(105,101)	(105,101)	(31,528)
4223	InterMountain Education Service District	6/30/2018	Proportion	5.2	3.2	369,829	227,587	71,121	71,121	71,121	71,121	71,121	14,224	0
4223	InterMountain Education Service District	6/30/2018	Contribution	5.2	3.2	(477,475)	(293,831)	(91,822)	(91,822)	(91,822)	(91,822)	(91,822)	(18,365)	0
4223	InterMountain Education Service District	6/30/2017	Proportion	5.2	2.2	655,256	277,223	126,011	126,011	126,011	25,201	0	0	0
4223	InterMountain Education Service District	6/30/2017	Contribution	5.2	2.2	(211,182)	(89,346)	(40,612)	(40,612)	(40,612)	(8,122)	0	0	0
4223	InterMountain Education Service District	6/30/2016	Proportion	5.3	1.3	(380,286)	(93,278)	(71,752)	(71,752)	(21,526)	0	0	0	0
4223	InterMountain Education Service District	6/30/2016	Contribution	5.3	1.3	(131,468)	(32,248)	(24,805)	(24,805)	(7,443)	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Proportion	5.3	0.3	(951,155)	(53,840)	(179,463)	(53,840)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2015	Contribution	5.3	0.3	(120,920)	(6,845)	(22,815)	(6,845)	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2014	Proportion	5.4	0.0	(320,624)	0	(23,749)	0	0	0	0	0	0
4223	InterMountain Education Service District	6/30/2014	Contribution	5.4	0.0	(62,185)	0	(4,605)	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2019	Proportion	5.3	4.3	(162,298)	(131,676)	(30,622)	(30,622)	(30,622)	(30,622)	(30,622)	(30,622)	(9,188)
4224	Wallowa County Region 18	6/30/2019	Contribution	5.3	4.3	31,392	25,469	5,923	5,923	5,923	5,923	5,923	5,923	1,777
4224	Wallowa County Region 18	6/30/2018	Proportion	5.2	3.2	92,673	57,029	17,822	17,822	17,822	17,822	3,563	0	0
4224	Wallowa County Region 18	6/30/2018	Contribution	5.2	3.2	27,534	16,944	5,295	5,295	5,295	5,295	1,059	0	0
4224	Wallowa County Region 18	6/30/2017	Proportion	5.2	2.2	(12,399)	(5,247)	(2,384)	(2,384)	(2,384)	(479)	0	0	0
4224	Wallowa County Region 18	6/30/2017	Contribution	5.2	2.2	54,909	23,232	10,559	10,559	10,559	2,114	0	0	0
4224	Wallowa County Region 18	6/30/2016	Proportion	5.3	1.3	(252,275)	(61,879)	(47,599)	(47,599)	(14,280)	0	0	0	0
4224	Wallowa County Region 18	6/30/2016	Contribution	5.3	1.3	54,514	13,370	10,286	10,286	3,084	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Proportion	5.3	0.3	(182,285)	(10,320)	(34,393)	(10,320)	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2015	Contribution	5.3	0.3	11,946	676	2,254	676	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2014	Proportion	5.4	0.0	14,516	0	1,076	0	0	0	0	0	0
4224	Wallowa County Region 18	6/30/2014	Contribution	5.4	0.0	(22,246)	0	(1,646)	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2015	Contribution	5.3	0.3	1,730	100	326	100	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4225	Washington County Education Service District	6/30/2014	Contribution	5.4	0.0	2,401	0	176	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2019	Proportion	5.3	4.3	(188,231)	(152,716)	(35,515)	(35,515)	(35,515)	(35,515)	(35,515)	(35,515)	(10,656)
4226	North Central Education Service District	6/30/2019	Contribution	5.3	4.3	161	131	30	30	30	30	30	30	11
4226	North Central Education Service District	6/30/2018	Proportion	5.2	3.2	(77,485)	(47,683)	(14,901)	(14,901)	(14,901)	(14,901)	(2,980)	0	0
4226	North Central Education Service District	6/30/2018	Contribution	5.2	3.2	(6,420)	(3,950)	(1,235)	(1,235)	(1,235)	(1,235)	(245)	0	0
4226	North Central Education Service District	6/30/2017	Proportion	5.2	2.2	(37,053)	(15,675)	(7,126)	(7,126)	(7,126)	(1,423)	0	0	0
4226	North Central Education Service District	6/30/2017	Contribution	5.2	2.2	26,804	11,339	5,155	5,155	5,155	1,029	0	0	0
4226	North Central Education Service District	6/30/2016	Proportion	5.3	1.3	(353,058)	(86,598)	(66,615)	(66,615)	(19,983)	0	0	0	0
4226	North Central Education Service District	6/30/2016	Contribution	5.3	1.3	37,313	9,153	7,040	7,040	2,113	0	0	0	0
4226	North Central Education Service District	6/30/2015	Proportion	5.3	0.3	(94,060)	(5,325)	(17,747)	(5,325)	0	0	0	0	0
4226	North Central Education Service District	6/30/2015	Contribution	5.3	0.3	(4,033)	(228)	(761)	(228)	0	0	0	0	0
4226	North Central Education Service District	6/30/2014	Proportion	5.4	0.0	(271)	0	(21)	0	0	0	0	0	0
4226	North Central Education Service District	6/30/2014	Contribution	5.4	0.0	3,706	0	276	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4227	Cascade School District Uh5	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2015	Contribution	5.3	0.3	1,256	71	237	71	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4227	Cascade School District Uh5	6/30/2014	Contribution	5.4	0.0	3,749	0	279	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2015	Contribution	5.3	0.3	1,044	59	197	59	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4230	Mari-Linn School District	6/30/2014	Contribution	5.4	0.0	773	0	58	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2019	Proportion	5.3	4.3	521,555	423,148	98,407	98,407	98,407	98,407	98,407	29,520	0
4232	South Coast Education Service District Region 7	6/30/2019	Contribution	5.3	4.3	77,077	62,534	14,543	14,543	14,543	14,543	14,543	4,362	0
4232	South Coast Education Service District Region 7	6/30/2018	Proportion	5.2	3.2	(628,954)	(387,048)	(120,953)	(120,953)	(120,953)	(120,953)	(24,189)	0	0
4232	South Coast Education Service District Region 7	6/30/2018	Contribution	5.2	3.2	186,753	114,925	35,914	35,914	35,914	35,914	7,183	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Proportion	5.2	2.2	(422,264)	(178,649)	(81,205)	(81,205)	(81,205)	(16,239)	0	0	0
4232	South Coast Education Service District Region 7	6/30/2017	Contribution	5.2	2.2	167,580	70,899	32,227	32,227	32,227	6,445	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Proportion	5.3	1.3	(628,216)	(154,092)	(118,531)	(118,531)	(35,561)	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2016	Contribution	5.3	1.3	212,601	52,149	40,113	40,113	12,036	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Proportion	5.3	0.3	(806,152)	(45,632)	(152,104)	(45,632)	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2015	Contribution	5.3	0.3	202,742	11,477	38,253	11,477	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2014	Proportion	5.4	0.0	(362,990)	0	(26,890)	0	0	0	0	0	0
4232	South Coast Education Service District Region 7	6/30/2014	Contribution	5.4	0.0	(36,079)	0	(2,674)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2019	Proportion	5.3	4.3	(517,046)	(419,490)	(97,556)	(97,556)	(97,556)	(97,556)	(97,556)	(29,266)	0
4237	Douglas Education Service District	6/30/2019	Contribution	5.3	4.3	(216,720)	(175,829)	(40,891)	(40,891)	(40,891)	(40,891)	(40,891)	(12,265)	0
4237	Douglas Education Service District	6/30/2018	Proportion	5.2	3.2	(39,822)	(24,506)	(7,658)	(7,658)	(7,658)	(7,658)	(1,532)	0	0
4237	Douglas Education Service District	6/30/2018	Contribution	5.2	3.2	(173,155)	(106,557)	(33,299)	(33,299)	(33,299)	(33,299)	(6,660)	0	0
4237	Douglas Education Service District	6/30/2017	Proportion	5.2	2.2	634,918	268,618	122,100	122,100	122,100	24,418	0	0	0
4237	Douglas Education Service District	6/30/2017	Contribution	5.2	2.2	27,427	11,605	5,274	5,274	5,274	1,057	0	0	0
4237	Douglas Education Service District	6/30/2016	Proportion	5.3	1.3	(664,446)	(162,978)	(125,367)	(125,367)	(37,611)	0	0	0	0
4237	Douglas Education Service District	6/30/2016	Contribution	5.3	1.3	127,233	31,209	24,006	24,006	7,203	0	0	0	0
4237	Douglas Education Service District	6/30/2015	Proportion	5.3	0.3	(436,232)	(24,692)	(82,308)	(24,692)	0	0	0	0	0
4237	Douglas Education Service District	6/30/2015	Contribution	5.3	0.3	2,640	150	498	150	0	0	0	0	0
4237	Douglas Education Service District	6/30/2014	Proportion	5.4	0.0	(95,416)	0	(7,066)	0	0	0	0	0	0
4237	Douglas Education Service District	6/30/2014	Contribution	5.4	0.0	(178,135)	0	(13,195)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2019	Proportion	5.3	4.3	5,078,543	4,120,327	958,216	958,216	958,216	958,216	958,216	287,463	0
4238	Multnomah Education Service District	6/30/2019	Contribution	5.3	4.3	(1,877,781)	(1,523,483)	(354,298)	(354,298)	(354,298)	(354,298)	(354,298)	(106,291)	0
4238	Multnomah Education Service District	6/30/2018	Proportion	5.2	3.2	(1,320,341)	(812,517)	(253,912)	(253,912)	(253,912)	(253,912)	(50,781)	0	0
4238	Multnomah Education Service District	6/30/2018	Contribution	5.2	3.2	(1,441,203)	(886,895)	(277,154)	(277,154)	(277,154)	(277,154)	(55,433)	0	0
4238	Multnomah Education Service District	6/30/2017	Proportion	5.2	2.2	2,827,766	1,196,363	543,801	543,801	543,801	108,761	0	0	0
4238	Multnomah Education Service District	6/30/2017	Contribution	5.2	2.2	(1,288,080)	(544,956)	(247,708)	(247,708)	(247,708)	(49,540)	0	0	0
4238	Multnomah Education Service District	6/30/2016	Proportion	5.3	1.3	1,019,741	250,125	192,404	192,404	57,721	0	0	0	0
4238	Multnomah Education Service District	6/30/2016	Contribution	5.3	1.3	(958,026)	(234,986)	(180,760)	(180,760)	(54,226)	0	0	0	0
4238	Multnomah Education Service District	6/30/2015	Proportion	5.3	0.3	(9,676)	(546)	(1,826)	(546)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2015	Contribution	5.3	0.3	(460,693)	(26,078)	(86,923)	(26,078)	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2014	Proportion	5.4	0.0	(4,159,097)	0	(308,082)	0	0	0	0	0	0
4238	Multnomah Education Service District	6/30/2014	Contribution	5.4	0.0	749,413	0	55,513	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2015	Contribution	5.3	0.3	2,297	132	433	132	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4251	Clatsop County Education Service District	6/30/2014	Contribution	5.4	0.0	955	0	70	0	0	0	0	0	0

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4252	High Desert Education Service District	6/30/2019	Proportion	5.3	4.3	1,970	1,598	372	372	372	372	372	110	0
4252	High Desert Education Service District	6/30/2019	Contribution	5.3	4.3	15,570	12,632	2,938	2,938	2,938	2,938	2,938	880	0
4252	High Desert Education Service District	6/30/2018	Proportion	5.2	3.2	(161,490)	(99,378)	(31,056)	(31,056)	(31,056)	(31,056)	(6,210)	0	0
4252	High Desert Education Service District	6/30/2018	Contribution	5.2	3.2	(498,033)	(306,481)	(95,776)	(95,776)	(95,776)	(95,776)	(19,153)	0	0
4252	High Desert Education Service District	6/30/2017	Proportion	5.2	2.2	1,319,103	558,081	253,674	253,674	253,674	253,674	50,733	0	0
4252	High Desert Education Service District	6/30/2017	Contribution	5.2	2.2	(266,665)	(112,819)	(51,282)	(51,282)	(51,282)	(51,282)	(10,255)	0	0
4252	High Desert Education Service District	6/30/2016	Proportion	5.3	1.3	(508,940)	(124,836)	(96,026)	(96,026)	(96,026)	(96,026)	0	0	0
4252	High Desert Education Service District	6/30/2016	Contribution	5.3	1.3	(154,565)	(37,913)	(29,163)	(29,163)	(29,163)	(29,163)	0	0	0
4252	High Desert Education Service District	6/30/2015	Proportion	5.3	0.3	(151,816)	(8,591)	(28,645)	(8,591)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2015	Contribution	5.3	0.3	(150,157)	(8,497)	(28,332)	(8,497)	0	0	0	0	0
4252	High Desert Education Service District	6/30/2014	Proportion	5.4	0.0	(265,385)	0	(19,660)	0	0	0	0	0	0
4252	High Desert Education Service District	6/30/2014	Contribution	5.4	0.0	53,087	0	3,932	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2019	Proportion	5.3	4.3	4,212,683	3,417,837	794,846	794,846	794,846	794,846	794,846	238,453	0
4254	Willamette Education Service District	6/30/2019	Contribution	5.3	4.3	(1,556,491)	(1,262,813)	(293,678)	(293,678)	(293,678)	(293,678)	(293,678)	(88,101)	0
4254	Willamette Education Service District	6/30/2018	Proportion	5.2	3.2	(2,855,617)	(1,757,303)	(549,157)	(549,157)	(549,157)	(549,157)	(109,832)	0	0
4254	Willamette Education Service District	6/30/2018	Contribution	5.2	3.2	(820,046)	(504,644)	(157,701)	(157,701)	(157,701)	(157,701)	(31,541)	0	0
4254	Willamette Education Service District	6/30/2017	Proportion	5.2	2.2	1,290,712	546,070	248,214	248,214	248,214	248,214	49,642	0	0
4254	Willamette Education Service District	6/30/2017	Contribution	5.2	2.2	(954,759)	(403,935)	(183,608)	(183,608)	(183,608)	(183,608)	(36,719)	0	0
4254	Willamette Education Service District	6/30/2016	Proportion	5.3	1.3	1,041,089	255,361	196,432	196,432	196,432	196,432	0	0	0
4254	Willamette Education Service District	6/30/2016	Contribution	5.3	1.3	(957,914)	(234,962)	(180,738)	(180,738)	(180,738)	(180,738)	0	0	0
4254	Willamette Education Service District	6/30/2015	Proportion	5.3	0.3	954,820	54,045	180,155	180,155	180,155	180,155	0	0	0
4254	Willamette Education Service District	6/30/2015	Contribution	5.3	0.3	(565,253)	(31,993)	(106,652)	(31,993)	0	0	0	0	0
4254	Willamette Education Service District	6/30/2014	Proportion	5.4	0.0	(729,320)	0	(54,025)	0	0	0	0	0	0
4254	Willamette Education Service District	6/30/2014	Contribution	5.4	0.0	469,013	0	34,743	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2019	Proportion	5.3	4.3	892,079	723,762	168,317	168,317	168,317	168,317	168,317	50,494	0
4258	Hermiston School District 8R	6/30/2019	Contribution	5.3	4.3	(812,003)	(658,795)	(153,208)	(153,208)	(153,208)	(153,208)	(153,208)	(45,963)	0
4258	Hermiston School District 8R	6/30/2018	Proportion	5.2	3.2	(594,076)	(365,586)	(114,245)	(114,245)	(114,245)	(114,245)	(22,851)	0	0
4258	Hermiston School District 8R	6/30/2018	Contribution	5.2	3.2	(578,515)	(356,009)	(111,253)	(111,253)	(111,253)	(111,253)	(22,250)	0	0
4258	Hermiston School District 8R	6/30/2017	Proportion	5.2	2.2	1,357,426	574,297	261,043	261,043	261,043	261,043	52,211	0	0
4258	Hermiston School District 8R	6/30/2017	Contribution	5.2	2.2	(244,352)	(103,379)	(46,991)	(46,991)	(46,991)	(46,991)	(9,397)	0	0
4258	Hermiston School District 8R	6/30/2016	Proportion	5.3	1.3	812,528	199,300	153,307	153,307	153,307	153,307	0	0	0
4258	Hermiston School District 8R	6/30/2016	Contribution	5.3	1.3	(321,192)	(60,602)	(78,784)	(78,784)	(78,784)	(78,784)	0	0	0
4258	Hermiston School District 8R	6/30/2015	Proportion	5.3	0.3	(1,640,467)	(92,857)	(309,522)	(92,857)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2015	Contribution	5.3	0.3	(99,852)	(5,652)	(18,840)	(5,652)	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2014	Proportion	5.4	0.0	299,892	0	22,212	0	0	0	0	0	0
4258	Hermiston School District 8R	6/30/2014	Contribution	5.4	0.0	(412,150)	0	(30,530)	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2019	Proportion	5.3	4.3	903,563	733,079	170,484	170,484	170,484	170,484	170,484	51,143	0
4259	Clackamas Education Service District	6/30/2019	Contribution	5.3	4.3	(964,500)	(782,519)	(181,981)	(181,981)	(181,981)	(181,981)	(181,981)	(54,595)	0
4259	Clackamas Education Service District	6/30/2018	Proportion	5.2	3.2	(1,179,555)	(725,879)	(226,838)	(226,838)	(226,838)	(226,838)	(45,365)	0	0
4259	Clackamas Education Service District	6/30/2018	Contribution	5.2	3.2	(468,033)	(288,021)	(90,006)	(90,006)	(90,006)	(90,006)	(18,003)	0	0
4259	Clackamas Education Service District	6/30/2017	Proportion	5.2	2.2	442,336	187,141	85,065	85,065	85,065	85,065	17,011	0	0
4259	Clackamas Education Service District	6/30/2017	Contribution	5.2	2.2	(656,440)	(277,726)	(126,238)	(126,238)	(126,238)	(126,238)	(25,250)	0	0
4259	Clackamas Education Service District	6/30/2016	Proportion	5.3	1.3	(695,229)	(170,529)	(131,175)	(131,175)	(131,175)	(131,175)	0	0	0
4259	Clackamas Education Service District	6/30/2016	Contribution	5.3	1.3	(232,924)	(57,132)	(43,948)	(43,948)	(43,948)	(43,948)	0	0	0
4259	Clackamas Education Service District	6/30/2015	Proportion	5.3	0.3	(1,832,819)	(103,744)	(345,815)	(103,744)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2015	Contribution	5.3	0.3	(431,079)	(24,399)	(81,336)	(24,399)	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2014	Proportion	5.4	0.0	239,265	0	17,725	0	0	0	0	0	0
4259	Clackamas Education Service District	6/30/2014	Contribution	5.4	0.0	(612,701)	0	(45,386)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2019	Proportion	5.3	4.3	(117,091)	(94,998)	(22,093)	(22,093)	(22,093)	(22,093)	(22,093)	(6,626)	0
4260	Greater Albany School District 8J	6/30/2019	Contribution	5.3	4.3	(1,859,157)	(1,508,373)	(350,784)	(350,784)	(350,784)	(350,784)	(350,784)	(105,237)	0
4260	Greater Albany School District 8J	6/30/2018	Proportion	5.2	3.2	(663,713)	(408,439)	(127,637)	(127,637)	(127,637)	(127,637)	(25,528)	0	0
4260	Greater Albany School District 8J	6/30/2018	Contribution	5.2	3.2	(1,048,872)	(645,460)	(201,706)	(201,706)	(201,706)	(201,706)	(40,342)	0	0
4260	Greater Albany School District 8J	6/30/2017	Proportion	5.2	2.2	1,290,199	545,854	248,115	248,115	248,115	248,115	49,624	0	0
4260	Greater Albany School District 8J	6/30/2017	Contribution	5.2	2.2	(101,168)	(42,803)	(19,455)	(19,455)	(19,455)	(19,455)	(3,893)	0	0
4260	Greater Albany School District 8J	6/30/2016	Proportion	5.3	1.3	(730,565)	(179,197)	(137,842)	(137,842)	(137,842)	(137,842)	0	0	0
4260	Greater Albany School District 8J	6/30/2016	Contribution	5.3	1.3	(532,216)	(130,544)	(100,418)	(100,418)	(100,418)	(100,418)	0	0	0
4260	Greater Albany School District 8J	6/30/2015	Proportion	5.3	0.3	225,763	42,597	12,778	12,778	12,778	12,778	0	0	0
4260	Greater Albany School District 8J	6/30/2015	Contribution	5.3	0.3	(398,750)	(22,570)	(75,236)	(22,570)	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2014	Proportion	5.4	0.0	(183,996)	0	(13,631)	0	0	0	0	0	0
4260	Greater Albany School District 8J	6/30/2014	Contribution	5.4	0.0	(125,414)	0	(9,289)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2019	Proportion	5.3	4.3	3,524,533	2,859,527	665,006	665,006	665,006	665,006	665,006	199,503	0
4268	Lake Oswego School District	6/30/2019	Contribution	5.3	4.3	(2,357,352)	(1,912,569)	(444,783)	(444,783)	(444,783)	(444,783)	(444,783)	(133,437)	0
4268	Lake Oswego School District	6/30/2018	Proportion	5.2	3.2	(234,244)	(144,150)	(45,047)	(45,047)	(45,047)	(45,047)	(9,009)	0	0
4268	Lake Oswego School District	6/30/2018	Contribution	5.2	3.2	(1,872,193)	(1,152,119)	(360,037)	(360,037)	(360,037)	(360,037)	(72,008)	0	0
4268	Lake Oswego School District	6/30/2017	Proportion	5.2	2.2	3,142,629	1,329,573	604,352	604,352	604,352	604,352	120,869	0	0
4268	Lake Oswego School District	6/30/2017	Contribution	5.2	2.2	(1,394,692)	(590,062)	(268,210)	(268,210)	(268,210)	(268,210)	(53,642)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period	Outflow/(inflow) Recognized in Measurement Period +1	Outflow/(inflow) Recognized in Measurement Period +2	Outflow/(inflow) Recognized in Measurement Period +3	Outflow/(inflow) Recognized in Measurement Period +4	Outflow/(inflow) Recognized in Measurement Period +5	Outflow/(inflow) Recognized in Subsequent Expense
								Expense	Expense	Expense	Expense	Expense	Expense	Expense
4268	Lake Oswego School District	6/30/2016	Proportion	5.3	1.3	740,092	181,532	139,640	139,640	41,892	0	0	0	0
4268	Lake Oswego School District	6/30/2016	Contribution	5.3	1.3	(1,371,236)	(336,340)	(258,724)	(258,724)	(77,616)	0	0	0	0
4268	Lake Oswego School District	6/30/2015	Proportion	5.3	0.3	1,091,713	61,793	205,984	61,793	0	0	0	0	0
4268	Lake Oswego School District	6/30/2015	Contribution	5.3	0.3	(1,014,515)	(57,425)	(191,418)	(57,425)	0	0	0	0	0
4268	Lake Oswego School District	6/30/2014	Proportion	5.4	0.0	(119,342)	0	(8,842)	0	0	0	0	0	0
4268	Lake Oswego School District	6/30/2014	Contribution	5.4	0.0	(214,863)	0	(15,918)	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2019	Proportion	5.3	4.3	(621,234)	(504,020)	(117,214)	(117,214)	(117,214)	(117,214)	(117,214)	(35,164)	0
4270	Silver Falls School District	6/30/2019	Contribution	5.3	4.3	(603,204)	(489,392)	(113,812)	(113,812)	(113,812)	(113,812)	(113,812)	(34,144)	0
4270	Silver Falls School District	6/30/2018	Proportion	5.2	3.2	(1,475,056)	(907,726)	(283,665)	(283,665)	(283,665)	(283,665)	(56,731)	0	0
4270	Silver Falls School District	6/30/2018	Contribution	5.2	3.2	(466,296)	(286,952)	(89,672)	(89,672)	(89,672)	(89,672)	(17,936)	0	0
4270	Silver Falls School District	6/30/2017	Proportion	5.2	2.2	531,712	224,956	102,252	102,252	102,252	20,452	0	0	0
4270	Silver Falls School District	6/30/2017	Contribution	5.2	2.2	(376,464)	(159,273)	(72,397)	(72,397)	(72,397)	(14,479)	0	0	0
4270	Silver Falls School District	6/30/2016	Proportion	5.3	1.3	322,033	78,989	60,761	60,761	18,228	0	0	0	0
4270	Silver Falls School District	6/30/2016	Contribution	5.3	1.3	(656,682)	(161,074)	(123,902)	(123,902)	(37,172)	0	0	0	0
4270	Silver Falls School District	6/30/2015	Proportion	5.3	0.3	(21,334)	(1,209)	(4,025)	(1,209)	0	0	0	0	0
4270	Silver Falls School District	6/30/2015	Contribution	5.3	0.3	(146,080)	(8,270)	(27,562)	(8,270)	0	0	0	0	0
4270	Silver Falls School District	6/30/2014	Proportion	5.4	0.0	128,224	0	9,499	0	0	0	0	0	0
4270	Silver Falls School District	6/30/2014	Contribution	5.4	0.0	(125,051)	0	(9,261)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2019	Proportion	5.3	4.3	(360,656)	(292,608)	(68,048)	(68,048)	(68,048)	(68,048)	(68,048)	(20,416)	0
4271	Malheur Education Service District Region 14	6/30/2019	Contribution	5.3	4.3	27,320	5,155	5,155	5,155	5,155	5,155	1,545	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Proportion	5.2	3.2	246,420	151,644	47,388	47,388	47,388	47,388	9,480	0	0
4271	Malheur Education Service District Region 14	6/30/2018	Contribution	5.2	3.2	14,970	9,212	2,879	2,879	2,879	575	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Proportion	5.2	2.2	117,763	49,822	22,647	22,647	22,647	4,528	0	0	0
4271	Malheur Education Service District Region 14	6/30/2017	Contribution	5.2	2.2	191,166	80,877	36,763	36,763	36,763	7,351	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Proportion	5.3	1.3	(63,274)	(15,522)	(11,938)	(11,938)	(3,584)	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2016	Contribution	5.3	1.3	133,656	32,784	25,218	25,218	7,566	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2015	Proportion	5.3	0.3	(392,461)	(22,216)	(74,049)	(22,216)	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2015	Contribution	5.3	0.3	93,345	5,285	17,612	5,285	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Proportion	5.4	0.0	(12,307)	0	(912)	0	0	0	0	0	0
4271	Malheur Education Service District Region 14	6/30/2014	Contribution	5.4	0.0	(25,716)	0	(1,906)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Proportion	5.3	4.3	(1,098,680)	(891,382)	(207,298)	(207,298)	(207,298)	(207,298)	(207,298)	(62,190)	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2019	Contribution	5.3	4.3	256,407	208,028	48,379	48,379	48,379	48,379	14,512	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Proportion	5.2	3.2	(396,953)	(244,279)	(76,337)	(76,337)	(76,337)	(76,337)	(15,268)	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2018	Contribution	5.2	3.2	347,613	213,915	66,849	66,849	66,849	66,849	13,368	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Proportion	5.2	2.2	149,955	63,441	28,838	28,838	28,838	5,765	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2017	Contribution	5.2	2.2	549,077	232,301	105,592	105,592	105,592	21,117	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Proportion	5.3	1.3	(1,710,315)	(419,511)	(322,701)	(322,701)	(96,810)	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2016	Contribution	5.3	1.3	715,524	175,504	135,005	135,005	40,499	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Proportion	5.3	0.3	(1,266,276)	(71,676)	(238,920)	(71,676)	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2015	Contribution	5.3	0.3	457,989	25,924	86,413	25,924	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Proportion	5.4	0.0	(198,053)	0	(14,673)	0	0	0	0	0	0
4272	Linn-Benton-Lincoln Education Service District	6/30/2014	Contribution	5.4	0.0	(42,159)	0	(3,124)	0	0	0	0	0	0
4273	Double O School District	6/30/2019	Proportion	5.3	4.3	(16,680)	(13,533)	(3,147)	(3,147)	(3,147)	(3,147)	(3,147)	(945)	0
4273	Double O School District	6/30/2019	Contribution	5.3	4.3	1,582	1,284	298	298	298	298	92	0	0
4273	Double O School District	6/30/2018	Proportion	5.2	3.2	9,461	5,823	1,819	1,819	1,819	366	0	0	0
4273	Double O School District	6/30/2018	Contribution	5.2	3.2	455	279	88	88	88	15	0	0	0
4273	Double O School District	6/30/2017	Proportion	5.2	2.2	(6,177)	(2,613)	(1,188)	(1,188)	(1,188)	(237)	0	0	0
4273	Double O School District	6/30/2017	Contribution	5.2	2.2	1,951	826	375	375	375	76	0	0	0
4273	Double O School District	6/30/2016	Proportion	5.3	1.3	11,598	2,846	2,188	2,188	658	0	0	0	0
4273	Double O School District	6/30/2016	Contribution	5.3	1.3	817	201	154	154	47	0	0	0	0
4273	Double O School District	6/30/2015	Proportion	5.3	0.3	(4,575)	(260)	(863)	(260)	0	0	0	0	0
4273	Double O School District	6/30/2015	Contribution	5.3	0.3	2,603	148	491	148	0	0	0	0	0
4273	Double O School District	6/30/2014	Proportion	5.4	0.0	(556)	0	(41)	0	0	0	0	0	0
4273	Double O School District	6/30/2014	Contribution	5.4	0.0	1,282	0	97	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2015	Contribution	5.3	0.3	949	54	179	54	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4275	Tillamook County Education Service District	6/30/2014	Contribution	5.4	0.0	2,901	0	216	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
4276	Lane County Education Service District	6/30/2019	Proportion	5.3	4.3	(571,596)	(463,748)	(107,848)	(107,848)	(107,848)	(107,848)	(107,848)	(107,848)	(32,356)	0
4276	Lane County Education Service District	6/30/2019	Contribution	5.3	4.3	(134,594)	(109,199)	(25,395)	(25,395)	(25,395)	(25,395)	(25,395)	(25,395)	(7,619)	0
4276	Lane County Education Service District	6/30/2018	Proportion	5.2	3.2	154,900	95,324	29,788	29,788	29,788	29,788	29,788	5,960	0	0
4276	Lane County Education Service District	6/30/2018	Contribution	5.2	3.2	(178,028)	(109,556)	(34,236)	(34,236)	(34,236)	(34,236)	(34,236)	(6,848)	0	0
4276	Lane County Education Service District	6/30/2017	Proportion	5.2	2.2	171,879	72,717	33,054	33,054	33,054	6,609	0	0	0	0
4276	Lane County Education Service District	6/30/2017	Contribution	5.2	2.2	29,484	12,474	5,670	5,670	5,670	1,134	0	0	0	0
4276	Lane County Education Service District	6/30/2016	Proportion	5.3	1.3	(275,883)	(67,671)	(52,053)	(52,053)	(15,618)	0	0	0	0	0
4276	Lane County Education Service District	6/30/2016	Contribution	5.3	1.3	31,444	7,712	5,933	5,933	1,779	0	0	0	0	0
4276	Lane County Education Service District	6/30/2015	Proportion	5.3	0.3	(392,048)	(22,193)	(73,971)	(22,193)	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2015	Contribution	5.3	0.3	67,667	3,832	12,767	3,832	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2014	Proportion	5.4	0.0	(1,383,971)	0	(102,516)	0	0	0	0	0	0	0
4276	Lane County Education Service District	6/30/2014	Contribution	5.4	0.0	136,993	0	10,148	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2019	Proportion	5.3	4.3	306,514	248,681	57,833	57,833	57,833	57,833	57,833	57,833	17,349	0
4277	Mitchell School	6/30/2019	Contribution	5.3	4.3	33,616	27,273	6,343	6,343	6,343	6,343	6,343	1,901	0	0
4277	Mitchell School	6/30/2018	Proportion	5.2	3.2	(313,659)	(193,021)	(60,319)	(60,319)	(60,319)	(60,319)	(12,064)	0	0	0
4277	Mitchell School	6/30/2018	Contribution	5.2	3.2	66,360	40,836	12,762	12,762	12,762	2,550	0	0	0	0
4277	Mitchell School	6/30/2017	Proportion	5.2	2.2	(49,104)	(20,775)	(9,443)	(9,443)	(9,443)	(1,889)	0	0	0	0
4277	Mitchell School	6/30/2017	Contribution	5.2	2.2	3,899	1,645	748	748	748	149	0	0	0	0
4277	Mitchell School	6/30/2016	Proportion	5.3	1.3	(82,258)	(20,178)	(15,520)	(15,520)	(4,658)	0	0	0	0	0
4277	Mitchell School	6/30/2016	Contribution	5.3	1.3	14,305	3,509	2,699	2,699	810	0	0	0	0	0
4277	Mitchell School	6/30/2015	Proportion	5.3	0.3	(94,965)	(5,375)	(17,918)	(5,375)	0	0	0	0	0	0
4277	Mitchell School	6/30/2015	Contribution	5.3	0.3	13,220	750	2,494	750	0	0	0	0	0	0
4277	Mitchell School	6/30/2014	Proportion	5.4	0.0	(18,644)	0	(1,379)	0	0	0	0	0	0	0
4277	Mitchell School	6/30/2014	Contribution	5.4	0.0	23,096	0	1,711	0	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2019	Proportion	5.3	4.3	1,448,273	1,175,014	273,259	273,259	273,259	273,259	273,259	273,259	81,978	0
4279	St Helens School District 502	6/30/2019	Contribution	5.3	4.3	(1,413,635)	(1,146,911)	(266,724)	(266,724)	(266,724)	(266,724)	(266,724)	(266,724)	(80,015)	0
4279	St Helens School District 502	6/30/2018	Proportion	5.2	3.2	(1,773,284)	(1,091,252)	(341,016)	(341,016)	(341,016)	(341,016)	(68,204)	0	0	0
4279	St Helens School District 502	6/30/2018	Contribution	5.2	3.2	(1,146,210)	(705,360)	(220,425)	(220,425)	(220,425)	(44,085)	0	0	0	0
4279	St Helens School District 502	6/30/2017	Proportion	5.2	2.2	1,175,881	497,488	226,131	226,131	226,131	45,226	0	0	0	0
4279	St Helens School District 502	6/30/2017	Contribution	5.2	2.2	(1,221,525)	(516,798)	(234,909)	(234,909)	(234,909)	(46,980)	0	0	0	0
4279	St Helens School District 502	6/30/2016	Proportion	5.3	1.3	1,333,769	327,149	251,655	251,655	75,494	0	0	0	0	0
4279	St Helens School District 502	6/30/2016	Contribution	5.3	1.3	(949,202)	(232,822)	(179,095)	(179,095)	(53,727)	0	0	0	0	0
4279	St Helens School District 502	6/30/2015	Proportion	5.3	0.3	2,187,451	123,816	412,727	123,816	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2015	Contribution	5.3	0.3	(644,432)	(36,477)	(121,591)	(36,477)	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2014	Proportion	5.4	0.0	122,133	0	9,048	0	0	0	0	0	0	0
4279	St Helens School District 502	6/30/2014	Contribution	5.4	0.0	246,422	0	18,252	0	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2019	Proportion	5.3	4.3	(1,507,126)	(1,222,763)	(284,363)	(284,363)	(284,363)	(284,363)	(284,363)	(284,363)	(85,311)	0
4280	Northwest Regional Education Service District	6/30/2019	Contribution	5.3	4.3	609,858	494,790	115,068	115,068	115,068	115,068	115,068	115,068	34,518	0
4280	Northwest Regional Education Service District	6/30/2018	Proportion	5.2	3.2	(27,777)	(17,093)	(5,342)	(5,342)	(5,342)	(5,342)	(1,067)	0	0	0
4280	Northwest Regional Education Service District	6/30/2018	Contribution	5.2	3.2	944,930	581,496	181,717	181,717	181,717	181,717	36,345	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Proportion	5.2	2.2	(49,970)	(21,140)	(9,610)	(9,610)	(9,610)	(1,920)	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2017	Contribution	5.2	2.2	1,260,989	533,495	242,498	242,498	242,498	48,499	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Proportion	5.3	1.3	(3,823,713)	(937,893)	(721,455)	(721,455)	(216,438)	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2016	Contribution	5.3	1.3	1,444,859	354,399	272,615	272,615	81,784	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Proportion	5.3	0.3	(6,258,473)	(354,253)	(1,180,844)	(354,253)	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2015	Contribution	5.3	0.3	758,212	42,917	143,059	42,917	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Proportion	5.4	0.0	(528,361)	0	(39,136)	0	0	0	0	0	0	0
4280	Northwest Regional Education Service District	6/30/2014	Contribution	5.4	0.0	(356,367)	0	(26,397)	0	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2019	Proportion	5.3	4.3	(1,900,521)	(1,541,932)	(358,589)	(358,589)	(358,589)	(358,589)	(358,589)	(358,589)	(107,576)	0
4286	Southern Oregon Education Service District	6/30/2019	Contribution	5.3	4.3	(852,892)	(691,969)	(160,923)	(160,923)	(160,923)	(160,923)	(160,923)	(160,923)	(48,277)	0
4286	Southern Oregon Education Service District	6/30/2018	Proportion	5.2	3.2	(1,181,055)	(726,803)	(227,126)	(227,126)	(227,126)	(45,425)	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2018	Contribution	5.2	3.2	(333,125)	(205,001)	(64,062)	(64,062)	(64,062)	(64,062)	(12,815)	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Proportion	5.2	2.2	1,128,781	477,562	217,073	217,073	217,073	43,416	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2017	Contribution	5.2	2.2	721,255	305,146	138,703	138,703	138,703	27,740	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Proportion	5.3	1.3	(2,430,805)	(596,237)	(458,642)	(458,642)	(137,595)	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2016	Contribution	5.3	1.3	351,764	86,280	66,371	66,371	19,909	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Proportion	5.3	0.3	(3,201,201)	(181,201)	(604,000)	(181,201)	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2015	Contribution	5.3	0.3	666,874	37,749	125,825	37,749	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Proportion	5.4	0.0	(361,884)	0	(26,804)	0	0	0	0	0	0	0
4286	Southern Oregon Education Service District	6/30/2014	Contribution	5.4	0.0	(720,839)	0	(53,394)	0	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2019	Proportion	5.3	4.3	(6,358,497)	(5,158,781)	(1,199,716)	(1,199,716)	(1,199,716)	(1,199,716)	(1,199,716)	(1,199,716)	(359,917)	0
4288	Medford School District 549C	6/30/2019	Contribution	5.3	4.3	(507,202)	(411,504)	(95,698)	(95,698)	(95,698)	(95,698)	(95,698)	(95,698)	(28,712)	0
4288	Medford School District 549C	6/30/2018	Proportion	5.2	3.2	(3,855,630)	(2,372,696)	(741,467)	(741,467)	(741,467)	(148,295)	0	0	0	0
4288	Medford School District 549C	6/30/2018	Contribution	5.2	3.2	(85,616)	(52,686)	(16,465)	(16,465)	(16,465)	(16,465)	(3,291)	0	0	0
4288	Medford School District 549C	6/30/2017	Proportion	5.2	2.2	(815,507)	(345,023)	(156,828)	(156,828)	(156,828)	(31,367)	0	0	0	0
4288	Medford School District 549C	6/30/2017	Contribution	5.2	2.2	1,055,175	446,421	202,918	202,918	202,918	40,585	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4288	Medford School District 549C	6/30/2016	Proportion	5.3	1.3	(1,753,142)	(430,014)	(330,782)	(330,782)	(99,232)	0	0	0	0
4288	Medford School District 549C	6/30/2016	Contribution	5.3	1.3	1,077,627	264,323	203,326	203,326	60,997	0	0	0	0
4288	Medford School District 549C	6/30/2015	Proportion	5.3	0.3	(3,969,258)	(224,673)	(748,917)	(224,673)	0	0	0	0	0
4288	Medford School District 549C	6/30/2015	Contribution	5.3	0.3	1,004,008	56,833	189,435	56,833	0	0	0	0	0
4288	Medford School District 549C	6/30/2014	Proportion	5.4	0.0	955,926	0	70,811	0	0	0	0	0	0
4288	Medford School District 549C	6/30/2014	Contribution	5.4	0.0	(565,881)	0	(41,916)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2019	Proportion	5.3	4.3	256,842	208,381	48,461	48,461	48,461	48,461	48,461	14,537	0
4291	Dayton Public Schools	6/30/2019	Contribution	5.3	4.3	(314,440)	(255,112)	(59,328)	(59,328)	(59,328)	(59,328)	(59,328)	(17,800)	0
4291	Dayton Public Schools	6/30/2018	Proportion	5.2	3.2	(356,731)	(219,527)	(68,602)	(68,602)	(68,602)	(68,602)	(13,721)	0	0
4291	Dayton Public Schools	6/30/2018	Contribution	5.2	3.2	(317,831)	(195,589)	(61,121)	(61,121)	(61,121)	(61,121)	(12,226)	0	0
4291	Dayton Public Schools	6/30/2017	Proportion	5.2	2.2	306,586	129,709	58,959	58,959	58,959	11,791	0	0	0
4291	Dayton Public Schools	6/30/2017	Contribution	5.2	2.2	(298,842)	(126,432)	(57,470)	(57,470)	(57,470)	(11,492)	0	0	0
4291	Dayton Public Schools	6/30/2016	Proportion	5.3	1.3	175,607	43,075	33,133	33,133	9,942	0	0	0	0
4291	Dayton Public Schools	6/30/2016	Contribution	5.3	1.3	(281,356)	(69,012)	(53,086)	(53,086)	(15,926)	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Proportion	5.3	0.3	243,129	13,764	45,873	13,764	0	0	0	0	0
4291	Dayton Public Schools	6/30/2015	Contribution	5.3	0.3	(166,969)	(9,449)	(31,504)	(9,449)	0	0	0	0	0
4291	Dayton Public Schools	6/30/2014	Proportion	5.4	0.0	(226,886)	0	(16,806)	0	0	0	0	0	0
4291	Dayton Public Schools	6/30/2014	Contribution	5.4	0.0	5,534	0	409	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2019	Proportion	5.3	4.3	(321,431)	(260,784)	(60,647)	(60,647)	(60,647)	(60,647)	(60,647)	(18,196)	0
4293	Lake County Education Service District	6/30/2019	Contribution	5.3	4.3	24,595	19,954	4,641	4,641	4,641	4,641	4,641	1,390	0
4293	Lake County Education Service District	6/30/2018	Proportion	5.2	3.2	105,470	64,904	20,283	20,283	20,283	20,283	4,055	0	0
4293	Lake County Education Service District	6/30/2018	Contribution	5.2	3.2	(12,220)	(7,520)	(2,350)	(2,350)	(2,350)	(2,350)	(470)	0	0
4293	Lake County Education Service District	6/30/2017	Proportion	5.2	2.2	(47,938)	(20,281)	(9,219)	(9,219)	(9,219)	(1,843)	0	0	0
4293	Lake County Education Service District	6/30/2017	Contribution	5.2	2.2	36,232	15,328	6,968	6,968	6,968	1,392	0	0	0
4293	Lake County Education Service District	6/30/2016	Proportion	5.3	1.3	(148,497)	(36,425)	(28,018)	(28,018)	(8,407)	0	0	0	0
4293	Lake County Education Service District	6/30/2016	Contribution	5.3	1.3	24,513	6,013	4,625	4,625	1,388	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Proportion	5.3	0.3	12,719	719	2,400	719	0	0	0	0	0
4293	Lake County Education Service District	6/30/2015	Contribution	5.3	0.3	7,766	441	1,465	441	0	0	0	0	0
4293	Lake County Education Service District	6/30/2014	Proportion	5.4	0.0	25,890	0	1,920	0	0	0	0	0	0
4293	Lake County Education Service District	6/30/2014	Contribution	5.4	0.0	1,610	0	120	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2019	Proportion	5.3	4.3	(159,375)	(129,304)	(30,071)	(30,071)	(30,071)	(30,071)	(30,071)	(9,020)	0
4294	Harney Education Service District Region XVII	6/30/2019	Contribution	5.3	4.3	(29,644)	(24,051)	(5,593)	(5,593)	(5,593)	(5,593)	(5,593)	(1,679)	0
4294	Harney Education Service District Region XVII	6/30/2018	Proportion	5.2	3.2	(242,364)	(149,148)	(46,608)	(46,608)	(46,608)	(46,608)	(9,324)	0	0
4294	Harney Education Service District Region XVII	6/30/2018	Contribution	5.2	3.2	7,509	4,621	1,444	1,444	1,444	289	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Proportion	5.2	2.2	(126,844)	(53,665)	(24,393)	(24,393)	(24,393)	(4,879)	0	0	0
4294	Harney Education Service District Region XVII	6/30/2017	Contribution	5.2	2.2	30,214	12,784	5,810	5,810	5,810	1,164	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Proportion	5.3	1.3	(197,718)	(48,498)	(37,305)	(37,305)	(11,193)	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2016	Contribution	5.3	1.3	26,220	6,432	4,947	4,947	1,485	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Proportion	5.3	0.3	(43,332)	(2,452)	(8,176)	(2,452)	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2015	Contribution	5.3	0.3	20,723	1,173	3,910	1,173	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Proportion	5.4	0.0	(74,047)	0	(5,487)	0	0	0	0	0	0
4294	Harney Education Service District Region XVII	6/30/2014	Contribution	5.4	0.0	(28,934)	0	(2,144)	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2019	Proportion	5.3	4.3	86,075	69,834	16,241	16,241	16,241	16,241	16,241	4,870	0
4295	Wasco County Education Service District	6/30/2019	Contribution	5.3	4.3	90,542	73,459	17,083	17,083	17,083	17,083	17,083	5,127	0
4295	Wasco County Education Service District	6/30/2018	Proportion	5.2	3.2	241,341	148,517	46,412	46,412	46,412	46,412	9,281	0	0
4295	Wasco County Education Service District	6/30/2018	Contribution	5.2	3.2	18,379	11,311	3,534	3,534	3,534	709	0	0	0
4295	Wasco County Education Service District	6/30/2017	Proportion	5.2	2.2	(119,485)	(50,551)	(22,978)	(22,978)	(22,978)	4,595	0	0	0
4295	Wasco County Education Service District	6/30/2017	Contribution	5.2	2.2	167,365	70,807	32,186	32,186	32,186	6,435	0	0	0
4295	Wasco County Education Service District	6/30/2016	Proportion	5.3	1.3	104,596	25,656	19,735	19,735	5,921	0	0	0	0
4295	Wasco County Education Service District	6/30/2016	Contribution	5.3	1.3	96,071	23,563	18,127	18,127	5,436	0	0	0	0
4295	Wasco County Education Service District	6/30/2015	Proportion	5.3	0.3	(64,043)	(3,623)	(12,084)	(3,623)	(12,084)	0	0	0	0
4295	Wasco County Education Service District	6/30/2015	Contribution	5.3	0.3	86,579	4,899	16,336	4,899	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2014	Proportion	5.4	0.0	17,259	0	1,279	0	0	0	0	0	0
4295	Wasco County Education Service District	6/30/2014	Contribution	5.4	0.0	25,478	0	1,888	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2015	Contribution	5.3	0.3	2,291	131	432	131	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4297	Yamhill Education Service District	6/30/2014	Contribution	5.4	0.0	1,107	0	82	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4306	Amity School District	6/30/2019	Proportion	5.3	4.3	552,030	447,873	104,157	104,157	104,157	104,157	104,157	31,245	0
4306	Amity School District	6/30/2019	Contribution	5.3	4.3	(93,129)	(75,557)	(17,572)	(17,572)	(17,572)	(17,572)	(17,572)	(5,269)	0
4306	Amity School District	6/30/2018	Proportion	5.2	3.2	(467,041)	(287,409)	(89,816)	(89,816)	(89,816)	(89,816)	(17,961)	0	0
4306	Amity School District	6/30/2018	Contribution	5.2	3.2	(313,981)	(193,219)	(60,381)	(60,381)	(60,381)	(60,381)	(12,076)	0	0
4306	Amity School District	6/30/2017	Proportion	5.2	2.2	288,138	121,905	55,411	55,411	55,411	55,411	11,083	0	0
4306	Amity School District	6/30/2017	Contribution	5.2	2.2	(338,438)	(143,186)	(65,084)	(65,084)	(65,084)	(65,084)	(13,018)	0	0
4306	Amity School District	6/30/2016	Proportion	5.3	1.3	257,176	63,080	48,524	48,524	48,524	14,556	0	0	0
4306	Amity School District	6/30/2016	Contribution	5.3	1.3	(239,282)	(58,690)	(45,148)	(45,148)	(45,148)	(13,542)	0	0	0
4306	Amity School District	6/30/2015	Proportion	5.3	0.3	750,673	42,493	141,636	141,636	141,636	0	0	0	0
4306	Amity School District	6/30/2015	Contribution	5.3	0.3	(179,880)	(10,180)	(33,940)	(33,940)	(33,940)	(10,180)	0	0	0
4306	Amity School District	6/30/2014	Proportion	5.4	0.0	6,752	0	502	0	0	0	0	0	0
4306	Amity School District	6/30/2014	Contribution	5.4	0.0	(56,004)	0	(4,149)	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2017	Contribution	5.2	2.2	875	371	168	168	168	35	0	0	0
4307	Columbia School District 5J	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2015	Contribution	5.3	0.3	2,481	141	468	141	0	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4307	Columbia School District 5J	6/30/2014	Contribution	5.4	0.0	2,657	0	197	0	0	0	0	0	0
4309	Scappoose School District	6/30/2019	Proportion	5.3	4.3	(1,355,538)	(1,099,776)	(255,762)	(255,762)	(255,762)	(255,762)	(255,762)	(76,728)	0
4309	Scappoose School District	6/30/2019	Contribution	5.3	4.3	152,762	123,939	28,823	28,823	28,823	28,823	28,823	8,647	0
4309	Scappoose School District	6/30/2018	Proportion	5.2	3.2	(710,553)	(437,263)	(136,645)	(136,645)	(136,645)	(136,645)	(27,328)	0	0
4309	Scappoose School District	6/30/2018	Contribution	5.2	3.2	265,238	163,224	51,007	51,007	51,007	51,007	10,203	0	0
4309	Scappoose School District	6/30/2017	Proportion	5.2	2.2	(410,643)	(173,733)	(78,970)	(78,970)	(78,970)	(15,793)	0	0	0
4309	Scappoose School District	6/30/2017	Contribution	5.2	2.2	438,973	185,719	84,418	84,418	84,418	16,883	0	0	0
4309	Scappoose School District	6/30/2016	Proportion	5.3	1.3	(857,921)	(210,433)	(161,872)	(161,872)	(161,872)	(48,561)	0	0	0
4309	Scappoose School District	6/30/2016	Contribution	5.3	1.3	557,514	136,750	105,191	105,191	105,191	31,559	0	0	0
4309	Scappoose School District	6/30/2015	Proportion	5.3	0.3	(1,730,558)	(97,958)	(326,520)	(97,958)	(97,958)	0	0	0	0
4309	Scappoose School District	6/30/2015	Contribution	5.3	0.3	673,587	38,127	127,092	38,127	0	0	0	0	0
4309	Scappoose School District	6/30/2014	Proportion	5.4	0.0	(8,880)	0	(660)	0	0	0	0	0	0
4309	Scappoose School District	6/30/2014	Contribution	5.4	0.0	(57,056)	0	(4,226)	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2019	Proportion	5.3	4.3	611,419	496,057	115,362	115,362	115,362	115,362	115,362	34,609	0
4311	Redmond School District 2J	6/30/2019	Contribution	5.3	4.3	(1,255,740)	(1,018,808)	(236,932)	(236,932)	(236,932)	(236,932)	(236,932)	(71,080)	0
4311	Redmond School District 2J	6/30/2018	Proportion	5.2	3.2	(502,228)	(309,064)	(96,582)	(96,582)	(96,582)	(96,582)	(19,318)	0	0
4311	Redmond School District 2J	6/30/2018	Contribution	5.2	3.2	(596,521)	(367,089)	(114,716)	(114,716)	(114,716)	(114,716)	(22,941)	0	0
4311	Redmond School District 2J	6/30/2017	Proportion	5.2	2.2	232,380	98,316	44,688	44,688	44,688	44,688	8,940	0	0
4311	Redmond School District 2J	6/30/2017	Contribution	5.2	2.2	(154,626)	(65,418)	(29,736)	(29,736)	(29,736)	(5,946)	0	0	0
4311	Redmond School District 2J	6/30/2016	Proportion	5.3	1.3	(155,305)	(38,093)	(29,303)	(29,303)	(29,303)	(8,790)	0	0	0
4311	Redmond School District 2J	6/30/2016	Contribution	5.3	1.3	(473,658)	(116,182)	(69,369)	(69,369)	(69,369)	(26,813)	0	0	0
4311	Redmond School District 2J	6/30/2015	Proportion	5.3	0.3	427,140	24,180	80,592	24,180	0	0	0	0	0
4311	Redmond School District 2J	6/30/2015	Contribution	5.3	0.3	(130,119)	(7,364)	(24,551)	(7,364)	0	0	0	0	0
4311	Redmond School District 2J	6/30/2014	Proportion	5.4	0.0	312,656	0	23,161	0	0	0	0	0	0
4311	Redmond School District 2J	6/30/2014	Contribution	5.4	0.0	3,136	0	231	0	0	0	0	0	0
4312	Reedsport School District	6/30/2019	Proportion	5.3	4.3	739,574	600,032	139,542	139,542	139,542	139,542	139,542	41,864	0
4312	Reedsport School District	6/30/2019	Contribution	5.3	4.3	(275,169)	(223,250)	(51,919)	(51,919)	(51,919)	(51,919)	(51,919)	(15,574)	0
4312	Reedsport School District	6/30/2018	Proportion	5.2	3.2	(527,075)	(324,353)	(101,361)	(101,361)	(101,361)	(101,361)	(20,270)	0	0
4312	Reedsport School District	6/30/2018	Contribution	5.2	3.2	(210,023)	(129,245)	(40,389)	(40,389)	(40,389)	(40,389)	(8,078)	0	0
4312	Reedsport School District	6/30/2017	Proportion	5.2	2.2	1,034,445	437,649	198,932	198,932	198,932	198,932	39,785	0	0
4312	Reedsport School District	6/30/2017	Contribution	5.2	2.2	(222,015)	(93,930)	(42,695)	(42,695)	(42,695)	(8,540)	0	0	0
4312	Reedsport School District	6/30/2016	Proportion	5.3	1.3	(300,635)	(73,739)	(56,724)	(56,724)	(56,724)	(17,015)	0	0	0
4312	Reedsport School District	6/30/2016	Contribution	5.3	1.3	(143,188)	(35,120)	(27,017)	(27,017)	(27,017)	(8,103)	0	0	0
4312	Reedsport School District	6/30/2015	Proportion	5.3	0.3	443,832	25,122	83,742	25,122	0	0	0	0	0
4312	Reedsport School District	6/30/2015	Contribution	5.3	0.3	(151,056)	(8,551)	(28,501)	(8,551)	0	0	0	0	0
4312	Reedsport School District	6/30/2014	Proportion	5.4	0.0	(230,189)	0	(17,049)	0	0	0	0	0	0
4312	Reedsport School District	6/30/2014	Contribution	5.4	0.0	61,087	0	4,527	0	0	0	0	0	0
4313	Forest Grove School District	6/30/2019	Proportion	5.3	4.3	(3,692,257)	(2,995,605)	(696,652)	(696,652)	(696,652)	(696,652)	(696,652)	(208,997)	0
4313	Forest Grove School District	6/30/2019	Contribution	5.3	4.3	2,940,937	2,386,043	554,894	554,894	554,894	554,894	554,894	166,467	0
4313	Forest Grove School District	6/30/2018	Proportion	5.2	3.2	(330,470)	(203,366)	(63,552)	(63,552)	(63,552)	(63,552)	(12,710)	0	0
4313	Forest Grove School District	6/30/2018	Contribution	5.2	3.2	(667,655)	(410,865)	(128,395)	(128,395)	(128,395)	(128,395)	(25,680)	0	0
4313	Forest Grove School District	6/30/2017	Proportion	5.2	2.2	1,282,510	542,599	246,637	246,637	246,637	246,637	49,325	0	0
4313	Forest Grove School District	6/30/2017	Contribution	5.2	2.2	93,950	39,749	18,067	18,067	18,067	3,615	0	0	0

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June 30, 2020 Measurement Date

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4313	Forest Grove School District	6/30/2016	Proportion	5.3	1.3	719,466	176,474	135,748	135,748	40,726	0	0	0	
4313	Forest Grove School District	6/30/2016	Contribution	5.3	1.3	(308,126)	(75,578)	(58,137)	(58,137)	(17,441)	0	0	0	
4313	Forest Grove School District	6/30/2015	Proportion	5.3	0.3	1,079,898	61,128	203,754	61,128	0	0	0	0	
4313	Forest Grove School District	6/30/2015	Contribution	5.3	0.3	(105,853)	(5,993)	(19,972)	(5,993)	0	0	0	0	
4313	Forest Grove School District	6/30/2014	Proportion	5.4	0.0	(358,677)	0	(26,567)	0	0	0	0	0	
4313	Forest Grove School District	6/30/2014	Contribution	5.4	0.0	(93,407)	0	(6,917)	0	0	0	0	0	
4314	Willamina School District 30J	6/30/2019	Proportion	5.3	4.3	331,966	269,331	62,635	62,635	62,635	62,635	62,635	18,791	
4314	Willamina School District 30J	6/30/2019	Contribution	5.3	4.3	(356,096)	(288,908)	(67,188)	(67,188)	(67,188)	(67,188)	(67,188)	(20,156)	
4314	Willamina School District 30J	6/30/2018	Proportion	5.2	3.2	170,737	105,069	32,834	32,834	32,834	32,834	6,567	0	
4314	Willamina School District 30J	6/30/2018	Contribution	5.2	3.2	(132,768)	(81,704)	(25,532)	(25,532)	(25,532)	(25,532)	(25,532)	5,108	
4314	Willamina School District 30J	6/30/2017	Proportion	5.2	2.2	(359,260)	(151,996)	(69,088)	(69,088)	(69,088)	(13,820)	0	0	
4314	Willamina School District 30J	6/30/2017	Contribution	5.2	2.2	90,658	38,356	17,434	17,434	17,434	3,488	0	0	
4314	Willamina School District 30J	6/30/2016	Proportion	5.3	1.3	159,256	39,064	30,048	30,048	9,016	0	0	0	
4314	Willamina School District 30J	6/30/2016	Contribution	5.3	1.3	(40,658)	9,974	7,671	7,671	0	0	0	0	
4314	Willamina School District 30J	6/30/2015	Proportion	5.3	0.3	(337,707)	(19,117)	(63,718)	(19,117)	0	0	0	0	
4314	Willamina School District 30J	6/30/2015	Contribution	5.3	0.3	(38,685)	(2,190)	(7,299)	(2,190)	0	0	0	0	
4314	Willamina School District 30J	6/30/2014	Proportion	5.4	0.0	(1,139)	0	(84)	0	0	0	0	0	
4314	Willamina School District 30J	6/30/2014	Contribution	5.4	0.0	3,000	0	220	0	0	0	0	0	
4315	John Day School District	6/30/2019	Proportion	5.3	4.3	279,904	227,092	52,812	52,812	52,812	52,812	52,812	15,844	
4315	John Day School District	6/30/2019	Contribution	5.3	4.3	(107,257)	(87,020)	(20,237)	(20,237)	(20,237)	(20,237)	(20,237)	(6,072)	
4315	John Day School District	6/30/2018	Proportion	5.2	3.2	(796,078)	(489,894)	(153,092)	(153,092)	(153,092)	(153,092)	(30,618)	0	
4315	John Day School District	6/30/2018	Contribution	5.2	3.2	(95,343)	(58,673)	(18,335)	(18,335)	(18,335)	(18,335)	(3,668)	0	
4315	John Day School District	6/30/2017	Proportion	5.2	2.2	(487,987)	(206,455)	(93,844)	(93,844)	(93,844)	(18,767)	0	0	
4315	John Day School District	6/30/2017	Contribution	5.2	2.2	(35,894)	(15,185)	(6,903)	(6,903)	(6,903)	(1,379)	0	0	
4315	John Day School District	6/30/2016	Proportion	5.3	1.3	232,589	57,049	43,885	43,885	13,164	0	0	0	
4315	John Day School District	6/30/2016	Contribution	5.3	1.3	(121,128)	(29,712)	(22,854)	(22,854)	(6,858)	0	0	0	
4315	John Day School District	6/30/2015	Proportion	5.3	0.3	(28,086)	(1,591)	(5,299)	(1,591)	0	0	0	0	
4315	John Day School District	6/30/2015	Contribution	5.3	0.3	35,189	1,994	6,639	1,994	0	0	0	0	
4315	John Day School District	6/30/2014	Proportion	5.4	0.0	(115,275)	0	(8,540)	0	0	0	0	0	
4315	John Day School District	6/30/2014	Contribution	5.4	0.0	(38,473)	0	(2,848)	0	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2019	Proportion	5.3	4.3	(5,217,006)	(4,232,665)	(984,341)	(984,341)	(984,341)	(984,341)	(984,341)	(295,301)	
4316	Tigard-Tualatin School District 23J	6/30/2019	Contribution	5.3	4.3	(195,177)	(158,351)	(36,826)	(36,826)	(36,826)	(36,826)	(36,826)	(11,047)	
4316	Tigard-Tualatin School District 23J	6/30/2018	Proportion	5.2	3.2	(1,122,352)	(690,678)	(215,837)	(215,837)	(215,837)	(215,837)	(43,167)	0	
4316	Tigard-Tualatin School District 23J	6/30/2018	Contribution	5.2	3.2	481,153	296,095	92,529	92,529	92,529	92,529	18,508	0	
4316	Tigard-Tualatin School District 23J	6/30/2017	Proportion	5.2	2.2	2,309,582	977,132	444,150	444,150	444,150	88,832	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2017	Contribution	5.2	2.2	(1,471,860)	(822,710)	(283,050)	(283,050)	(283,050)	56,610	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2016	Proportion	5.3	1.3	(4,083,603)	(1,001,639)	(770,491)	(770,491)	(231,148)	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2016	Contribution	5.3	1.3	1,890,661	463,749	356,728	356,728	107,021	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2015	Proportion	5.3	0.3	(5,949,988)	(336,793)	(1,122,639)	(336,793)	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2015	Contribution	5.3	0.3	1,465,916	82,976	276,588	82,976	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2014	Proportion	5.4	0.0	(1,305,917)	0	(96,737)	0	0	0	0	0	
4316	Tigard-Tualatin School District 23J	6/30/2014	Contribution	5.4	0.0	(418,183)	0	(30,978)	0	0	0	0	0	
4317	Sherwood School District 88J	6/30/2019	Proportion	5.3	4.3	(2,099,062)	(1,703,013)	(396,049)	(396,049)	(396,049)	(396,049)	(396,049)	(118,817)	
4317	Sherwood School District 88J	6/30/2019	Contribution	5.3	4.3	(390,213)	(316,588)	(73,625)	(73,625)	(73,625)	(73,625)	(73,625)	(22,088)	
4317	Sherwood School District 88J	6/30/2018	Proportion	5.2	3.2	(434,644)	(267,474)	(83,585)	(83,585)	(83,585)	(83,585)	(16,719)	0	
4317	Sherwood School District 88J	6/30/2018	Contribution	5.2	3.2	74,824	46,046	14,389	14,389	14,389	2,879	0	0	
4317	Sherwood School District 88J	6/30/2017	Proportion	5.2	2.2	(321,589)	(136,057)	(61,844)	(61,844)	(61,844)	(12,369)	0	0	
4317	Sherwood School District 88J	6/30/2017	Contribution	5.2	2.2	474,347	200,684	91,221	91,221	18,242	0	0	0	
4317	Sherwood School District 88J	6/30/2016	Proportion	5.3	1.3	(567,531)	(139,207)	(107,081)	(107,081)	(32,126)	0	0	0	
4317	Sherwood School District 88J	6/30/2016	Contribution	5.3	1.3	404,211	99,147	76,266	76,266	22,881	0	0	0	
4317	Sherwood School District 88J	6/30/2015	Proportion	5.3	0.3	(1,822,496)	(103,161)	(343,867)	(103,161)	0	0	0	0	
4317	Sherwood School District 88J	6/30/2015	Contribution	5.3	0.3	456,680	25,850	86,166	25,850	0	0	0	0	
4317	Sherwood School District 88J	6/30/2014	Proportion	5.4	0.0	(551,136)	0	(40,826)	0	0	0	0	0	
4317	Sherwood School District 88J	6/30/2014	Contribution	5.4	0.0	1,206,444	0	89,364	0	0	0	0	0	
4320	Rainier School District 13	6/30/2019	Proportion	5.3	4.3	1,409,444	1,143,511	265,933	265,933	265,933	265,933	265,933	79,779	
4320	Rainier School District 13	6/30/2019	Contribution	5.3	4.3	(440,861)	(357,680)	(83,181)	(83,181)	(83,181)	(83,181)	(83,181)	(24,956)	
4320	Rainier School District 13	6/30/2018	Proportion	5.2	3.2	(995,613)	(612,685)	(191,464)	(191,464)	(191,464)	(191,464)	(38,293)	0	
4320	Rainier School District 13	6/30/2018	Contribution	5.2	3.2	(121,946)	(75,044)	(23,451)	(23,451)	(23,451)	(23,451)	(4,691)	0	
4320	Rainier School District 13	6/30/2017	Proportion	5.2	2.2	243,327	102,945	46,794	46,794	9,357	0	0	0	
4320	Rainier School District 13	6/30/2017	Contribution	5.2	2.2	(203,740)	(86,197)	(39,181)	(39,181)	(7,835)	0	0	0	
4320	Rainier School District 13	6/30/2016	Proportion	5.3	1.3	(224,921)	(55,169)	(42,438)	(42,438)	(12,731)	0	0	0	
4320	Rainier School District 13	6/30/2016	Contribution	5.3	1.3	(188,607)	(46,263)	(35,586)	(35,586)	(10,677)	0	0	0	
4320	Rainier School District 13	6/30/2015	Proportion	5.3	0.3	340,261	19,261	64,200	19,261	0	0	0	0	
4320	Rainier School District 13	6/30/2015	Contribution	5.3	0.3	(157,820)	(8,935)	(29,777)	(8,935)	0	0	0	0	
4320	Rainier School District 13	6/30/2014	Proportion	5.4	0.0	(131,713)	0	(9,758)	0	0	0	0	0	
4320	Rainier School District 13	6/30/2014	Contribution	5.4	0.0	19,247	0	1,427	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4321	North Clackamas School District 12	6/30/2019	Proportion	5.3	4.3	2,292,017	1,859,561	432,456	432,456	432,456	432,456	432,456	129,737	0
4321	North Clackamas School District 12	6/30/2019	Contribution	5.3	4.3	(4,488,504)	(4,488,635)	(1,043,869)	(1,043,869)	(1,043,869)	(1,043,869)	(1,043,869)	(313,159)	0
4321	North Clackamas School District 12	6/30/2018	Proportion	5.2	3.2	(6,351,706)	(3,908,742)	(1,221,482)	(1,221,482)	(1,221,482)	(1,221,482)	(244,296)	0	0
4321	North Clackamas School District 12	6/30/2018	Contribution	5.2	3.2	(5,782,564)	(3,558,500)	(1,112,032)	(1,112,032)	(1,112,032)	(1,112,032)	(222,404)	0	0
4321	North Clackamas School District 12	6/30/2017	Proportion	5.2	2.2	14,237,736	6,023,658	2,738,026	2,738,026	2,738,026	2,738,026	547,606	0	0
4321	North Clackamas School District 12	6/30/2017	Contribution	5.2	2.2	(5,060,378)	(2,140,928)	(973,150)	(973,150)	(973,150)	(973,150)	(194,628)	0	0
4321	North Clackamas School District 12	6/30/2016	Proportion	5.3	1.3	5,846,599	1,434,071	1,103,132	1,103,132	330,939	0	0	0	0
4321	North Clackamas School District 12	6/30/2016	Contribution	5.3	1.3	(4,664,834)	(1,144,206)	(880,157)	(880,157)	(264,049)	0	0	0	0
4321	North Clackamas School District 12	6/30/2015	Proportion	5.3	0.3	6,092,542	344,862	1,149,536	344,862	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2015	Contribution	5.3	0.3	(2,955,630)	(167,300)	(557,666)	(167,300)	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2014	Proportion	5.4	0.0	(176,401)	0	(13,066)	0	0	0	0	0	0
4321	North Clackamas School District 12	6/30/2014	Contribution	5.4	0.0	(248,127)	0	(18,382)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2019	Proportion	5.3	4.3	(210,733)	(170,972)	(39,761)	(39,761)	(39,761)	(39,761)	(39,761)	(11,928)	0
4323	Estacada School District 108	6/30/2019	Contribution	5.3	4.3	(464,517)	(376,872)	(87,645)	(87,645)	(87,645)	(87,645)	(87,645)	(26,292)	0
4323	Estacada School District 108	6/30/2018	Proportion	5.2	3.2	(1,140,163)	(701,639)	(219,262)	(219,262)	(219,262)	(219,262)	(43,853)	0	0
4323	Estacada School District 108	6/30/2018	Contribution	5.2	3.2	(452,272)	(278,322)	(86,975)	(86,975)	(86,975)	(86,975)	(17,397)	0	0
4323	Estacada School District 108	6/30/2017	Proportion	5.2	2.2	1,168,666	494,437	224,743	224,743	224,743	44,951	0	0	0
4323	Estacada School District 108	6/30/2017	Contribution	5.2	2.2	(425,090)	(179,846)	(81,748)	(81,748)	(81,748)	(16,350)	0	0	0
4323	Estacada School District 108	6/30/2016	Proportion	5.3	1.3	(82,666)	(20,278)	(15,597)	(15,597)	(4,681)	0	0	0	0
4323	Estacada School District 108	6/30/2016	Contribution	5.3	1.3	(230,981)	(56,657)	(43,581)	(43,581)	(13,076)	0	0	0	0
4323	Estacada School District 108	6/30/2015	Proportion	5.3	0.3	(343,903)	(19,468)	(64,887)	(19,468)	0	0	0	0	0
4323	Estacada School District 108	6/30/2015	Contribution	5.3	0.3	(133,587)	(7,562)	(25,205)	(7,562)	0	0	0	0	0
4323	Estacada School District 108	6/30/2014	Proportion	5.4	0.0	(697,874)	0	(51,694)	0	0	0	0	0	0
4323	Estacada School District 108	6/30/2014	Contribution	5.4	0.0	71,117	0	5,267	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2019	Proportion	5.3	4.3	(7,112,573)	(5,770,578)	(1,341,995)	(1,341,995)	(1,341,995)	(1,341,995)	(1,341,995)	(402,598)	0
4324	Centennial School District 28	6/30/2019	Contribution	5.3	4.3	1,048,458	850,636	197,822	197,822	197,822	197,822	197,822	59,348	0
4324	Centennial School District 28	6/30/2018	Proportion	5.2	3.2	(810,716)	(498,902)	(155,907)	(155,907)	(155,907)	(155,907)	(31,181)	0	0
4324	Centennial School District 28	6/30/2018	Contribution	5.2	3.2	(101,230)	(62,296)	(19,467)	(19,467)	(19,467)	(19,467)	(3,895)	0	0
4324	Centennial School District 28	6/30/2017	Proportion	5.2	2.2	(1,477,845)	(625,242)	(284,201)	(284,201)	(284,201)	(56,840)	0	0	0
4324	Centennial School District 28	6/30/2017	Contribution	5.2	2.2	1,555,388	658,049	299,113	299,113	299,113	59,823	0	0	0
4324	Centennial School District 28	6/30/2016	Proportion	5.3	1.3	(5,869,127)	(1,439,599)	(1,107,382)	(1,107,382)	(332,217)	0	0	0	0
4324	Centennial School District 28	6/30/2016	Contribution	5.3	1.3	1,887,143	462,883	356,065	356,065	106,818	0	0	0	0
4324	Centennial School District 28	6/30/2015	Proportion	5.3	0.3	(5,347,141)	(302,666)	(1,008,895)	(302,666)	0	0	0	0	0
4324	Centennial School District 28	6/30/2015	Contribution	5.3	0.3	1,312,697	74,302	247,679	74,302	0	0	0	0	0
4324	Centennial School District 28	6/30/2014	Proportion	5.4	0.0	120,177	0	8,902	0	0	0	0	0	0
4324	Centennial School District 28	6/30/2014	Contribution	5.4	0.0	(291,695)	0	(21,605)	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4326	Harney County School District 3	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2019	Proportion	5.3	4.3	5,047	4,095	952	952	952	952	952	287	0
4327	Jordan Valley School District 3	6/30/2019	Contribution	5.3	4.3	(15,498)	(12,574)	(2,924)	(2,924)	(2,924)	(2,924)	(2,924)	(878)	0
4327	Jordan Valley School District 3	6/30/2018	Proportion	5.2	3.2	82,022	50,476	15,773	15,773	15,773	15,773	3,157	0	0
4327	Jordan Valley School District 3	6/30/2018	Contribution	5.2	3.2	9,267	5,703	1,782	1,782	1,782	1,782	357	0	0
4327	Jordan Valley School District 3	6/30/2017	Proportion	5.2	2.2	183,908	77,807	35,367	35,367	35,367	7,073	0	0	0
4327	Jordan Valley School District 3	6/30/2017	Contribution	5.2	2.2	32,213	13,628	6,195	6,195	6,195	1,238	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Proportion	5.3	1.3	(202,030)	(49,554)	(38,119)	(38,119)	(11,435)	0	0	0	0
4327	Jordan Valley School District 3	6/30/2016	Contribution	5.3	1.3	82,506	20,238	15,567	15,567	4,671	0	0	0	0
4327	Jordan Valley School District 3	6/30/2015	Proportion	5.3	0.3	(200,702)	(11,362)	(37,868)	(11,362)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2015	Contribution	5.3	0.3	(7,607)	(432)	(1,435)	(432)	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Proportion	5.4	0.0	(69,834)	0	(5,174)	0	0	0	0	0	0
4327	Jordan Valley School District 3	6/30/2014	Contribution	5.4	0.0	(15,147)	0	(1,122)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2019	Proportion	5.3	4.3	710,829	576,710	134,119	134,119	134,119	134,119	134,119	40,234	0
4329	Gervais School District 1	6/30/2019	Contribution	5.3	4.3	(521,745)	(423,303)	(98,442)	(98,442)	(98,442)	(98,442)	(98,442)	(29,535)	0
4329	Gervais School District 1	6/30/2018	Proportion	5.2	3.2	(595,007)	(366,159)	(114,424)	(114,424)	(114,424)	(114,424)	(22,887)	0	0
4329	Gervais School District 1	6/30/2018	Contribution	5.2	3.2	(339,153)	(208,709)	(65,222)	(65,222)	(65,222)	(65,222)	(13,043)	0	0
4329	Gervais School District 1	6/30/2017	Proportion	5.2	2.2	(158,967)	(67,254)	(30,571)	(30,571)	(6,112)	0	0	0	0
4329	Gervais School District 1	6/30/2017	Contribution	5.2	2.2	(354,292)	(149,893)	(68,133)	(68,133)	(68,133)	(13,627)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(inflow)	Outflow/(inflow) Recognized in Measurement Period Expense	Outflow/(inflow) Recognized in Measurement Period +1 Expense	Outflow/(inflow) Recognized in Measurement Period +2 Expense	Outflow/(inflow) Recognized in Measurement Period +3 Expense	Outflow/(inflow) Recognized in Measurement Period +4 Expense	Outflow/(inflow) Recognized in Measurement Period +5 Expense	Outflow/(inflow) Recognized in Subsequent Expense
4329	Gervais School District 1	6/30/2016	Proportion	5.3	1.3	145,518	35,694	27,456	27,456	8,238	0	0	0	0
4329	Gervais School District 1	6/30/2016	Contribution	5.3	1.3	(371,722)	(91,178)	(70,136)	(70,136)	(21,042)	0	0	0	0
4329	Gervais School District 1	6/30/2015	Proportion	5.3	0.3	384,281	21,751	72,506	21,751	0	0	0	0	0
4329	Gervais School District 1	6/30/2015	Contribution	5.3	0.3	(257,477)	(14,572)	(48,581)	(14,572)	0	0	0	0	0
4329	Gervais School District 1	6/30/2014	Proportion	5.4	0.0	(21,897)	0	(1,622)	0	0	0	0	0	0
4329	Gervais School District 1	6/30/2014	Contribution	5.4	0.0	(10,412)	0	(772)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2019	Proportion	5.3	4.3	(847,244)	(687,387)	(159,857)	(159,857)	(159,857)	(159,857)	(159,857)	(47,959)	0
4330	Vale School District 84	6/30/2019	Contribution	5.3	4.3	6,254	5,074	1,180	1,180	1,180	1,180	1,180	354	0
4330	Vale School District 84	6/30/2018	Proportion	5.2	3.2	(164,441)	(101,195)	(31,623)	(31,623)	(31,623)	(31,623)	(6,326)	0	0
4330	Vale School District 84	6/30/2018	Contribution	5.2	3.2	78,771	48,475	15,148	15,148	15,148	15,148	3,031	0	0
4330	Vale School District 84	6/30/2017	Proportion	5.2	2.2	(133,848)	(56,628)	(25,740)	(25,740)	(5,148)	0	0	0	0
4330	Vale School District 84	6/30/2017	Contribution	5.2	2.2	215,750	91,280	41,490	41,490	8,300	0	0	0	0
4330	Vale School District 84	6/30/2016	Proportion	5.3	1.3	(853,441)	(209,333)	(161,027)	(161,027)	(48,306)	0	0	0	0
4330	Vale School District 84	6/30/2016	Contribution	5.3	1.3	288,632	70,796	54,459	54,459	16,337	0	0	0	0
4330	Vale School District 84	6/30/2015	Proportion	5.3	0.3	(541,581)	(30,656)	(102,185)	(30,656)	0	0	0	0	0
4330	Vale School District 84	6/30/2015	Contribution	5.3	0.3	191,906	10,861	36,209	10,861	0	0	0	0	0
4330	Vale School District 84	6/30/2014	Proportion	5.4	0.0	(45,674)	0	(3,384)	0	0	0	0	0	0
4330	Vale School District 84	6/30/2014	Contribution	5.4	0.0	19,031	0	1,411	0	0	0	0	0	0
4331	Molalla River School District	6/30/2019	Proportion	5.3	4.3	2,428,898	1,970,615	458,283	458,283	458,283	458,283	458,283	137,483	0
4331	Molalla River School District	6/30/2019	Contribution	5.3	4.3	(1,463,781)	(1,187,596)	(276,185)	(276,185)	(276,185)	(276,185)	(82,856)	0	0
4331	Molalla River School District	6/30/2018	Proportion	5.2	3.2	(2,955,558)	(1,818,804)	(568,377)	(568,377)	(568,377)	(568,377)	(113,673)	0	0
4331	Molalla River School District	6/30/2018	Contribution	5.2	3.2	(762,240)	(469,070)	(146,585)	(146,585)	(146,585)	(146,585)	(29,315)	0	0
4331	Molalla River School District	6/30/2017	Proportion	5.2	2.2	2,754,052	1,165,177	529,625	529,625	529,625	105,927	0	0	0
4331	Molalla River School District	6/30/2017	Contribution	5.2	2.2	(1,000,681)	(423,364)	(192,439)	(192,439)	(192,439)	(38,486)	0	0	0
4331	Molalla River School District	6/30/2016	Proportion	5.3	1.3	1,341,814	329,126	253,172	253,172	75,954	0	0	0	0
4331	Molalla River School District	6/30/2016	Contribution	5.3	1.3	(460,705)	(86,925)	(86,925)	(86,925)	(26,080)	0	0	0	0
4331	Molalla River School District	6/30/2015	Proportion	5.3	0.3	1,924,034	108,909	363,025	108,909	0	0	0	0	0
4331	Molalla River School District	6/30/2015	Contribution	5.3	0.3	(283,392)	(16,042)	(53,470)	(16,042)	0	0	0	0	0
4331	Molalla River School District	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4331	Molalla River School District	6/30/2014	Contribution	5.4	0.0	0	0	0	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2019	Proportion	5.3	4.3	189,028	153,362	35,666	35,666	35,666	35,666	35,666	10,698	0
4332	Gresham-Barlow School District 10	6/30/2019	Contribution	5.3	4.3	(3,241,030)	(2,629,515)	(611,515)	(611,515)	(611,515)	(611,515)	(183,455)	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Proportion	5.2	3.2	(6,476,731)	(3,985,681)	(1,245,525)	(1,245,525)	(1,245,525)	(1,245,525)	(249,106)	0	0
4332	Gresham-Barlow School District 10	6/30/2018	Contribution	5.2	3.2	(2,230,452)	(1,372,586)	(428,933)	(428,933)	(428,933)	(428,933)	(85,787)	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Proportion	5.2	2.2	3,424,840	1,448,971	658,623	658,623	658,623	131,725	0	0	0
4332	Gresham-Barlow School District 10	6/30/2017	Contribution	5.2	2.2	(1,887,071)	(798,377)	(362,898)	(362,898)	(362,898)	(72,581)	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Proportion	5.3	1.3	(823,946)	(202,098)	(155,462)	(155,462)	(46,636)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2016	Contribution	5.3	1.3	(1,428,232)	(350,320)	(269,478)	(269,478)	(80,842)	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2015	Proportion	5.3	0.3	245,166	13,876	46,258	13,876	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2015	Contribution	5.3	0.3	(1,005,582)	(56,922)	(189,732)	(56,922)	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Proportion	5.4	0.0	(376,457)	0	(27,887)	0	0	0	0	0	0
4332	Gresham-Barlow School District 10	6/30/2014	Contribution	5.4	0.0	(406,540)	0	(30,115)	0	0	0	0	0	0
4333	Canby School District	6/30/2019	Proportion	5.3	4.3	4,056,876	3,291,428	765,448	765,448	765,448	765,448	765,448	229,636	0
4333	Canby School District	6/30/2019	Contribution	5.3	4.3	(2,395,866)	(1,943,816)	(452,050)	(452,050)	(452,050)	(452,050)	(135,616)	0	0
4333	Canby School District	6/30/2018	Proportion	5.2	3.2	(3,295,615)	(2,028,071)	(633,772)	(633,772)	(633,772)	(633,772)	(126,755)	0	0
4333	Canby School District	6/30/2018	Contribution	5.2	3.2	(1,942,613)	(1,195,455)	(373,579)	(373,579)	(373,579)	(373,579)	(74,718)	0	0
4333	Canby School District	6/30/2017	Proportion	5.2	2.2	3,644,617	1,541,953	700,888	700,888	700,888	140,177	0	0	0
4333	Canby School District	6/30/2017	Contribution	5.2	2.2	(1,976,347)	(836,146)	(380,067)	(380,067)	(380,067)	(76,012)	0	0	0
4333	Canby School District	6/30/2016	Proportion	5.3	1.3	2,767,114	678,726	522,097	522,097	156,629	0	0	0	0
4333	Canby School District	6/30/2016	Contribution	5.3	1.3	(1,599,256)	(392,272)	(301,746)	(301,746)	(90,526)	0	0	0	0
4333	Canby School District	6/30/2015	Proportion	5.3	0.3	950,957	53,827	179,426	53,827	0	0	0	0	0
4333	Canby School District	6/30/2015	Contribution	5.3	0.3	(863,128)	(48,858)	(162,854)	(48,858)	0	0	0	0	0
4333	Canby School District	6/30/2014	Proportion	5.4	0.0	(1,337,975)	0	(99,110)	0	0	0	0	0	0
4333	Canby School District	6/30/2014	Contribution	5.4	0.0	565,898	0	41,918	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2019	Proportion	5.3	4.3	1,494,477	1,212,500	281,977	281,977	281,977	281,977	281,977	84,592	0
4334	Cascade School District 5	6/30/2019	Contribution	5.3	4.3	(901,905)	(731,734)	(170,171)	(170,171)	(170,171)	(170,171)	(170,171)	(51,050)	0
4334	Cascade School District 5	6/30/2018	Proportion	5.2	3.2	(450,257)	(277,081)	(86,588)	(86,588)	(86,588)	(17,317)	0	0	0
4334	Cascade School District 5	6/30/2018	Contribution	5.2	3.2	(703,455)	(432,895)	(135,280)	(135,280)	(135,280)	(135,280)	(27,055)	0	0
4334	Cascade School District 5	6/30/2017	Proportion	5.2	2.2	987,193	417,658	189,845	189,845	189,845	37,968	0	0	0
4334	Cascade School District 5	6/30/2017	Contribution	5.2	2.2	(632,258)	(267,494)	(121,588)	(121,588)	(121,588)	(24,318)	0	0	0
4334	Cascade School District 5	6/30/2016	Proportion	5.3	1.3	306,438	75,166	57,818	57,818	17,348	0	0	0	0
4334	Cascade School District 5	6/30/2016	Contribution	5.3	1.3	(685,162)	(168,058)	(129,276)	(129,276)	(38,782)	0	0	0	0
4334	Cascade School District 5	6/30/2015	Proportion	5.3	0.3	1,213,273	68,678	228,919	68,678	0	0	0	0	0
4334	Cascade School District 5	6/30/2015	Contribution	5.3	0.3	(453,885)	(25,690)	(85,639)	(25,690)	0	0	0	0	0
4334	Cascade School District 5	6/30/2014	Proportion	5.4	0.0	73,901	0	5,476	0	0	0	0	0	0
4334	Cascade School District 5	6/30/2014	Contribution	5.4	0.0	72,737	0	5,387	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4335	Milton-Freewater Unified School District 7	6/30/2019	Proportion	5.3	4.3	1,857,374	1,506,926	350,448	350,448	350,448	350,448	350,448	105,134	0
4335	Milton-Freewater Unified School District 7	6/30/2019	Contribution	5.3	4.3	(928,966)	(753,689)	(175,277)	(175,277)	(175,277)	(175,277)	(175,277)	(52,581)	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Proportion	5.2	3.2	(713,486)	(439,068)	(137,209)	(137,209)	(137,209)	(137,209)	(137,209)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2018	Contribution	5.2	3.2	(452,954)	(452,894)	(141,530)	(141,530)	(141,530)	(141,530)	(141,530)	(28,304)	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Proportion	5.2	2.2	684,184	289,462	131,574	131,574	131,574	131,574	26,314	0	0
4335	Milton-Freewater Unified School District 7	6/30/2017	Contribution	5.2	2.2	(629,594)	(266,366)	(121,076)	(121,076)	(121,076)	(121,076)	(24,214)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Proportion	5.3	1.3	(301,996)	(74,076)	(56,980)	(56,980)	(56,980)	(56,980)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2016	Contribution	5.3	1.3	(505,711)	(124,043)	(95,417)	(95,417)	(95,417)	(95,417)	(28,626)	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Proportion	5.3	0.3	777,483	44,008	146,695	146,695	146,695	146,695	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2015	Contribution	5.3	0.3	(396,590)	(22,450)	(74,828)	(74,828)	(74,828)	(74,828)	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Proportion	5.4	0.0	(240,556)	0	(17,821)	0	0	0	0	0	0
4335	Milton-Freewater Unified School District 7	6/30/2014	Contribution	5.4	0.0	102,236	0	7,571	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2019	Proportion	5.3	4.3	(320,754)	(260,234)	(60,520)	(60,520)	(60,520)	(60,520)	(60,520)	(18,154)	0
4336	Nestucca Valley School District 101	6/30/2019	Contribution	5.3	4.3	(27,439)	(22,262)	(5,177)	(5,177)	(5,177)	(5,177)	(5,177)	(1,554)	0
4336	Nestucca Valley School District 101	6/30/2018	Proportion	5.2	3.2	(295,950)	(182,124)	(56,913)	(56,913)	(56,913)	(56,913)	(11,385)	0	0
4336	Nestucca Valley School District 101	6/30/2018	Contribution	5.2	3.2	(47,944)	(9,220)	(9,220)	(9,220)	(9,220)	(9,220)	(1,844)	0	0
4336	Nestucca Valley School District 101	6/30/2017	Proportion	5.2	2.2	(185,791)	(78,604)	(35,729)	(35,729)	(35,729)	(35,729)	(7,146)	0	0
4336	Nestucca Valley School District 101	6/30/2017	Contribution	5.2	2.2	28,629	12,111	5,506	5,506	5,506	5,506	1,099	0	0
4336	Nestucca Valley School District 101	6/30/2016	Proportion	5.3	1.3	(248,536)	(60,960)	(46,894)	(46,894)	(46,894)	(46,894)	0	0	0
4336	Nestucca Valley School District 101	6/30/2016	Contribution	5.3	1.3	13,206	3,238	2,492	2,492	2,492	2,492	746	0	0
4336	Nestucca Valley School District 101	6/30/2015	Proportion	5.3	0.3	(436,797)	(24,722)	(82,415)	(82,415)	(82,415)	(82,415)	0	0	0
4336	Nestucca Valley School District 101	6/30/2015	Contribution	5.3	0.3	60,253	3,413	11,368	11,368	11,368	11,368	0	0	0
4336	Nestucca Valley School District 101	6/30/2014	Proportion	5.4	0.0	130,356	0	9,656	0	0	0	0	0	0
4336	Nestucca Valley School District 101	6/30/2014	Contribution	5.4	0.0	(75,288)	0	(5,578)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2019	Proportion	5.3	4.3	(466,571)	(378,539)	(88,032)	(88,032)	(88,032)	(88,032)	(88,032)	(26,411)	0
4337	Sherman County School District	6/30/2019	Contribution	5.3	4.3	71,758	58,219	13,539	13,539	13,539	13,539	13,539	4,063	0
4337	Sherman County School District	6/30/2018	Proportion	5.2	3.2	(170,071)	(104,659)	(32,706)	(32,706)	(32,706)	(32,706)	(6,541)	0	0
4337	Sherman County School District	6/30/2018	Contribution	5.2	3.2	6,928	4,264	1,332	1,332	1,332	1,332	268	0	0
4337	Sherman County School District	6/30/2017	Proportion	5.2	2.2	(229,384)	(97,048)	(44,112)	(44,112)	(44,112)	(44,112)	(8,824)	0	0
4337	Sherman County School District	6/30/2017	Contribution	5.2	2.2	10,908	4,614	2,098	2,098	2,098	2,098	418	0	0
4337	Sherman County School District	6/30/2016	Proportion	5.3	1.3	(192,754)	(47,278)	(36,369)	(36,369)	(36,369)	(36,369)	0	0	0
4337	Sherman County School District	6/30/2016	Contribution	5.3	1.3	34,177	8,385	6,448	6,448	6,448	6,448	1,937	0	0
4337	Sherman County School District	6/30/2015	Proportion	5.3	0.3	(151,897)	(8,597)	(28,660)	(28,660)	(28,660)	(28,660)	0	0	0
4337	Sherman County School District	6/30/2015	Contribution	5.3	0.3	59,400	3,360	11,208	11,208	11,208	11,208	0	0	0
4337	Sherman County School District	6/30/2014	Proportion	5.4	0.0	(123,847)	0	(9,172)	0	0	0	0	0	0
4337	Sherman County School District	6/30/2014	Contribution	5.4	0.0	(12,979)	0	(959)	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2019	Proportion	5.3	4.3	528,801	429,027	99,774	99,774	99,774	99,774	99,774	29,931	0
4338	Three Rivers U J School District	6/30/2019	Contribution	5.3	4.3	(1,108,553)	(899,392)	(209,161)	(209,161)	(209,161)	(209,161)	(209,161)	(62,748)	0
4338	Three Rivers U J School District	6/30/2018	Proportion	5.2	3.2	(1,473,992)	(907,072)	(283,460)	(283,460)	(283,460)	(283,460)	(56,692)	0	0
4338	Three Rivers U J School District	6/30/2018	Contribution	5.2	3.2	(1,221,613)	(751,761)	(234,926)	(234,926)	(234,926)	(234,926)	(46,983)	0	0
4338	Three Rivers U J School District	6/30/2017	Proportion	5.2	2.2	458,393	193,937	88,152	88,152	88,152	88,152	17,633	0	0
4338	Three Rivers U J School District	6/30/2017	Contribution	5.2	2.2	333,525	141,108	64,139	64,139	64,139	64,139	12,830	0	0
4338	Three Rivers U J School District	6/30/2016	Proportion	5.3	1.3	25,148	6,168	4,745	4,745	4,745	4,745	1,423	0	0
4338	Three Rivers U J School District	6/30/2016	Contribution	5.3	1.3	(408,122)	(100,106)	(77,004)	(77,004)	(77,004)	(77,004)	(23,102)	0	0
4338	Three Rivers U J School District	6/30/2015	Proportion	5.3	0.3	169,051	9,571	31,896	31,896	31,896	31,896	0	0	0
4338	Three Rivers U J School District	6/30/2015	Contribution	5.3	0.3	26,368	1,493	4,975	4,975	4,975	4,975	0	0	0
4338	Three Rivers U J School District	6/30/2014	Proportion	5.4	0.0	(585,433)	0	(43,363)	0	0	0	0	0	0
4338	Three Rivers U J School District	6/30/2014	Contribution	5.4	0.0	33,363	0	2,473	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2019	Proportion	5.3	4.3	(523,310)	(424,572)	(98,738)	(98,738)	(98,738)	(98,738)	(98,738)	(29,620)	0
4339	Lebanon Community School District	6/30/2019	Contribution	5.3	4.3	145,532	118,073	27,459	27,459	27,459	27,459	27,459	8,237	0
4339	Lebanon Community School District	6/30/2018	Proportion	5.2	3.2	(1,490,317)	(917,119)	(286,599)	(286,599)	(286,599)	(286,599)	(57,322)	0	0
4339	Lebanon Community School District	6/30/2018	Contribution	5.2	3.2	587,594	361,596	112,999	112,999	112,999	112,999	112,999	22,599	0
4339	Lebanon Community School District	6/30/2017	Proportion	5.2	2.2	908,791	384,487	174,768	174,768	174,768	174,768	34,951	0	0
4339	Lebanon Community School District	6/30/2017	Contribution	5.2	2.2	632,808	267,726	121,694	121,694	121,694	121,694	24,338	0	0
4339	Lebanon Community School District	6/30/2016	Proportion	5.3	1.3	(966,164)	(236,984)	(182,295)	(182,295)	(182,295)	(182,295)	(54,689)	0	0
4339	Lebanon Community School District	6/30/2016	Contribution	5.3	1.3	1,056,040	259,028	199,253	199,253	199,253	199,253	59,775	0	0
4339	Lebanon Community School District	6/30/2015	Proportion	5.3	0.3	(3,723,040)	(210,740)	(702,460)	(702,460)	(702,460)	(702,460)	0	0	0
4339	Lebanon Community School District	6/30/2015	Contribution	5.3	0.3	840,820	47,595	158,645	158,645	158,645	158,645	0	0	0
4339	Lebanon Community School District	6/30/2014	Proportion	5.4	0.0	(668,675)	0	(49,530)	0	0	0	0	0	0
4339	Lebanon Community School District	6/30/2014	Contribution	5.4	0.0	(321,695)	0	(23,830)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2019	Proportion	5.3	4.3	(133,157)	(108,033)	(25,124)	(25,124)	(25,124)	(25,124)	(25,124)	(7,537)	0
4340	Monroe School District 1J	6/30/2019	Contribution	5.3	4.3	(119,760)	(97,164)	(22,596)	(22,596)	(22,596)	(22,596)	(22,596)	(6,780)	0
4340	Monroe School District 1J	6/30/2018	Proportion	5.2	3.2	(562,542)	(346,180)	(108,181)	(108,181)	(108,181)	(108,181)	(108,181)	(21,637)	0
4340	Monroe School District 1J	6/30/2018	Contribution	5.2	3.2	(42,418)	(26,104)	(8,157)	(8,157)	(8,157)	(8,157)	(1,633)	0	0
4340	Monroe School District 1J	6/30/2017	Proportion	5.2	2.2	(64,800)	(27,414)	(12,462)	(12,462)	(12,462)	(12,462)	(2,490)	0	0
4340	Monroe School District 1J	6/30/2017	Contribution	5.2	2.2	(67,387)	(28,510)	(12,959)	(12,959)	(12,959)	(12,959)	(2,592)	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4340	Monroe School District 1J	6/30/2016	Proportion	5.3	1.3	171,341	42,029	32,328	32,328	9,701	0	0	0	0
4340	Monroe School District 1J	6/30/2016	Contribution	5.3	1.3	(28,634)	(7,022)	(5,403)	(5,403)	(1,619)	0	0	0	0
4340	Monroe School District 1J	6/30/2015	Proportion	5.3	0.3	(266,890)	(15,105)	(50,357)	(15,105)	0	0	0	0	0
4340	Monroe School District 1J	6/30/2015	Contribution	5.3	0.3	8,964	509	1,691	509	0	0	0	0	0
4340	Monroe School District 1J	6/30/2014	Proportion	5.4	0.0	(87,527)	0	(6,482)	0	0	0	0	0	0
4340	Monroe School District 1J	6/30/2014	Contribution	5.4	0.0	(9,375)	0	(695)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2019	Proportion	5.3	4.3	(2,821,538)	(2,289,172)	(532,366)	(532,366)	(532,366)	(532,366)	(532,366)	(159,708)	0
4341	Hillsboro School District 1J	6/30/2019	Contribution	5.3	4.3	(4,411,138)	(3,578,848)	(832,290)	(832,290)	(832,290)	(832,290)	(832,290)	(249,688)	0
4341	Hillsboro School District 1J	6/30/2018	Proportion	5.2	3.2	(7,943,123)	(4,888,075)	(1,527,524)	(1,527,524)	(1,527,524)	(1,527,524)	(305,503)	0	0
4341	Hillsboro School District 1J	6/30/2018	Contribution	5.2	3.2	(4,356,189)	(2,680,731)	(837,729)	(837,729)	(837,729)	(837,729)	(167,544)	0	0
4341	Hillsboro School District 1J	6/30/2017	Proportion	5.2	2.2	7,248,687	3,066,753	1,393,978	1,393,978	1,393,978	278,797	0	0	0
4341	Hillsboro School District 1J	6/30/2017	Contribution	5.2	2.2	(2,190,383)	(926,699)	(421,228)	(421,228)	(421,228)	(84,243)	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Proportion	5.3	1.3	5,075,440	1,244,920	957,630	957,630	287,290	0	0	0	0
4341	Hillsboro School District 1J	6/30/2016	Contribution	5.3	1.3	(2,455,804)	(602,368)	(463,359)	(463,359)	(139,009)	0	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Proportion	5.3	0.3	4,233,304	239,619	798,737	239,619	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2015	Contribution	5.3	0.3	(1,178,693)	(66,718)	(222,395)	(66,718)	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2014	Proportion	5.4	0.0	(7,112,380)	0	(526,845)	0	0	0	0	0	0
4341	Hillsboro School District 1J	6/30/2014	Contribution	5.4	0.0	42,034,003	0	3,113,628	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2019	Proportion	5.3	4.3	781,521	634,064	147,457	147,457	147,457	147,457	44,236	0	0
4342	North Santiam School District 29J	6/30/2019	Contribution	5.3	4.3	(1,233,207)	(1,000,526)	(232,681)	(232,681)	(232,681)	(232,681)	(69,802)	0	0
4342	North Santiam School District 29J	6/30/2018	Proportion	5.2	3.2	(1,430,151)	(880,093)	(275,029)	(275,029)	(275,029)	(275,029)	(55,006)	0	0
4342	North Santiam School District 29J	6/30/2018	Contribution	5.2	3.2	(637,939)	(392,577)	(122,681)	(122,681)	(122,681)	(24,534)	0	0	0
4342	North Santiam School District 29J	6/30/2017	Proportion	5.2	2.2	632,343	267,531	121,604	121,604	121,604	24,323	0	0	0
4342	North Santiam School District 29J	6/30/2017	Contribution	5.2	2.2	(1,080,333)	(457,065)	(207,756)	(207,756)	(207,756)	(41,553)	0	0	0
4342	North Santiam School District 29J	6/30/2016	Proportion	5.3	1.3	780,486	191,438	147,262	147,262	44,176	0	0	0	0
4342	North Santiam School District 29J	6/30/2016	Contribution	5.3	1.3	(644,477)	(158,081)	(121,599)	(121,599)	(36,482)	0	0	0	0
4342	North Santiam School District 29J	6/30/2015	Proportion	5.3	0.3	670,627	37,962	126,533	37,962	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2015	Contribution	5.3	0.3	(484,424)	(27,419)	(91,401)	(27,419)	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2014	Proportion	5.4	0.0	(429,530)	0	(31,815)	0	0	0	0	0	0
4342	North Santiam School District 29J	6/30/2014	Contribution	5.4	0.0	3,970	0	295	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Proportion	5.3	4.3	(1,455,831)	(1,181,146)	(274,685)	(274,685)	(274,685)	(274,685)	(82,406)	0	0
4343	Harrisburg Sschool District 7	6/30/2019	Contribution	5.3	4.3	(233,345)	(189,318)	(44,027)	(44,027)	(44,027)	(44,027)	(13,210)	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Proportion	5.2	3.2	210,002	129,232	40,385	40,385	40,385	8,077	0	0	0
4343	Harrisburg Sschool District 7	6/30/2018	Contribution	5.2	3.2	142,673	87,799	27,437	27,437	27,437	5,488	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Proportion	5.2	2.2	(470,788)	(199,180)	(90,536)	(90,536)	(90,536)	(18,108)	0	0	0
4343	Harrisburg Sschool District 7	6/30/2017	Contribution	5.2	2.2	161,854	68,476	31,126	31,126	6,224	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Proportion	5.3	1.3	(559,332)	(137,196)	(105,534)	(105,534)	(31,682)	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2016	Contribution	5.3	1.3	150,185	36,837	28,337	28,337	8,500	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Proportion	5.3	0.3	(662,749)	(37,514)	(125,047)	(37,514)	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2015	Contribution	5.3	0.3	137,642	7,792	25,970	7,792	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Proportion	5.4	0.0	3,730	0	275	0	0	0	0	0	0
4343	Harrisburg Sschool District 7	6/30/2014	Contribution	5.4	0.0	(75,657)	0	(5,602)	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2019	Proportion	5.3	4.3	(478,425)	(388,156)	(90,269)	(90,269)	(90,269)	(90,269)	(27,080)	0	0
4344	South Wasco County School District 1	6/30/2019	Contribution	5.3	4.3	102,054	82,799	19,255	19,255	19,255	19,255	5,779	0	0
4344	South Wasco County School District 1	6/30/2018	Proportion	5.2	3.2	138,100	84,984	26,558	26,558	26,558	5,310	0	0	0
4344	South Wasco County School District 1	6/30/2018	Contribution	5.2	3.2	(32,424)	(19,954)	(6,235)	(6,235)	(6,235)	(1,249)	0	0	0
4344	South Wasco County School District 1	6/30/2017	Proportion	5.2	2.2	(95,655)	(40,470)	(18,395)	(18,395)	(18,395)	(3,680)	0	0	0
4344	South Wasco County School District 1	6/30/2017	Contribution	5.2	2.2	87,579	37,053	16,842	16,842	3,369	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Proportion	5.3	1.3	(158,698)	(38,926)	(29,943)	(29,943)	(8,983)	0	0	0	0
4344	South Wasco County School District 1	6/30/2016	Contribution	5.3	1.3	49,906	12,242	9,416	9,416	2,826	0	0	0	0
4344	South Wasco County School District 1	6/30/2015	Proportion	5.3	0.3	(243,945)	(13,810)	(46,027)	(13,810)	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2015	Contribution	5.3	0.3	75,236	4,261	14,195	4,261	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2014	Proportion	5.4	0.0	13,525	0	1,000	0	0	0	0	0	0
4344	South Wasco County School District 1	6/30/2014	Contribution	5.4	0.0	(13,465)	0	(995)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2019	Proportion	5.3	4.3	(1,730,895)	(1,404,311)	(326,584)	(326,584)	(326,584)	(326,584)	(97,975)	0	0
4345	Oregon Trail School District 46	6/30/2019	Contribution	5.3	4.3	343,343	278,561	64,782	64,782	64,782	19,433	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Proportion	5.2	3.2	(1,134,535)	(698,175)	(218,180)	(218,180)	(218,180)	(43,635)	0	0	0
4345	Oregon Trail School District 46	6/30/2018	Contribution	5.2	3.2	601,894	370,396	115,749	115,749	115,749	23,149	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Proportion	5.2	2.2	(1,157,531)	(489,725)	(222,602)	(222,602)	(222,602)	(44,521)	0	0	0
4345	Oregon Trail School District 46	6/30/2017	Contribution	5.2	2.2	908,694	384,447	174,749	174,749	34,949	0	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Proportion	5.3	1.3	(3,321,146)	(814,622)	(626,631)	(626,631)	(187,991)	0	0	0	0
4345	Oregon Trail School District 46	6/30/2016	Contribution	5.3	1.3	1,074,778	263,626	202,788	202,788	60,838	0	0	0	0
4345	Oregon Trail School District 46	6/30/2015	Proportion	5.3	0.3	(2,937,907)	(166,297)	(54,322)	(166,297)	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2015	Contribution	5.3	0.3	724,923	41,033	136,778	41,033	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2014	Proportion	5.4	0.0	(128,735)	0	(9,535)	0	0	0	0	0	0
4345	Oregon Trail School District 46	6/30/2014	Contribution	5.4	0.0	(83,989)	0	(6,219)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
4346	Knappa School District 4	6/30/2019	Proportion	5.3	4.3	(782,350)	(634,737)	(147,613)	(147,613)	(147,613)	(147,613)	(147,613)	(147,613)	(44,285)	0
4346	Knappa School District 4	6/30/2019	Contribution	5.3	4.3	60,565	49,138	11,427	11,427	11,427	11,427	11,427	11,427	3,430	0
4346	Knappa School District 4	6/30/2018	Proportion	5.2	3.2	244,767	150,625	47,071	47,071	47,071	47,071	47,071	9,412	0	0
4346	Knappa School District 4	6/30/2018	Contribution	5.2	3.2	1,393	857	268	268	268	268	268	53	0	0
4346	Knappa School District 4	6/30/2017	Proportion	5.2	2.2	(181,797)	(76,914)	(34,961)	(34,961)	(34,961)	(34,961)	(6,992)	0	0	0
4346	Knappa School District 4	6/30/2017	Contribution	5.2	2.2	144,090	60,960	27,710	27,710	27,710	27,710	5,540	0	0	0
4346	Knappa School District 4	6/30/2016	Proportion	5.3	1.3	(315,934)	(77,494)	(59,610)	(59,610)	(59,610)	(17,884)	0	0	0	0
4346	Knappa School District 4	6/30/2016	Contribution	5.3	1.3	112,497	27,593	21,226	21,226	21,226	6,367	0	0	0	0
4346	Knappa School District 4	6/30/2015	Proportion	5.3	0.3	(184,796)	(10,461)	(34,867)	(10,461)	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2015	Contribution	5.3	0.3	45,817	2,592	8,645	2,592	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2014	Proportion	5.4	0.0	(131,098)	0	(9,713)	0	0	0	0	0	0	0
4346	Knappa School District 4	6/30/2014	Contribution	5.4	0.0	57,646	0	4,271	0	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2019	Proportion	5.3	4.3	(1,202,294)	(975,446)	(226,848)	(226,848)	(226,848)	(226,848)	(226,848)	(226,848)	(68,054)	0
4347	Clatskanie School District 6J	6/30/2019	Contribution	5.3	4.3	88,613	71,894	16,719	16,719	16,719	16,719	16,719	16,719	5,018	0
4347	Clatskanie School District 6J	6/30/2018	Proportion	5.2	3.2	439,535	270,483	84,526	84,526	84,526	84,526	84,526	16,905	0	0
4347	Clatskanie School District 6J	6/30/2018	Contribution	5.2	3.2	3,455	664	664	664	664	664	135	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Proportion	5.2	2.2	(204,383)	(86,471)	(39,304)	(39,304)	(39,304)	(7,863)	0	0	0	0
4347	Clatskanie School District 6J	6/30/2017	Contribution	5.2	2.2	208,960	88,405	40,185	40,185	40,185	8,035	0	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Proportion	5.3	1.3	(517,270)	(126,878)	(97,598)	(97,598)	(29,280)	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2016	Contribution	5.3	1.3	191,975	47,087	36,222	36,222	10,865	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2015	Proportion	5.3	0.3	(946,405)	(53,570)	(178,567)	(53,570)	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2015	Contribution	5.3	0.3	101,423	5,743	19,136	5,743	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2014	Proportion	5.4	0.0	(16,169)	0	(1,199)	0	0	0	0	0	0	0
4347	Clatskanie School District 6J	6/30/2014	Contribution	5.4	0.0	(84,348)	0	(6,248)	0	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2019	Proportion	5.3	4.3	(185,183)	(150,243)	(34,940)	(34,940)	(34,940)	(34,940)	(34,940)	(34,940)	(10,483)	0
4348	Lourdes Charter School	6/30/2019	Contribution	5.3	4.3	28,122	5,306	5,306	5,306	5,306	5,306	5,306	1,592	0	0
4348	Lourdes Charter School	6/30/2018	Proportion	5.2	3.2	(35,457)	(21,819)	(6,819)	(6,819)	(6,819)	(6,819)	(1,362)	0	0	0
4348	Lourdes Charter School	6/30/2018	Contribution	5.2	3.2	(1,651)	(318)	(318)	(318)	(318)	(61)	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Proportion	5.2	2.2	(20,472)	(8,661)	(3,937)	(3,937)	(3,937)	(787)	0	0	0	0
4348	Lourdes Charter School	6/30/2017	Contribution	5.2	2.2	5,573	2,357	1,072	1,072	1,072	213	0	0	0	0
4348	Lourdes Charter School	6/30/2016	Proportion	5.3	1.3	(6,800)	(1,668)	(1,283)	(1,283)	(385)	0	0	0	0	0
4348	Lourdes Charter School	6/30/2016	Contribution	5.3	1.3	11,658	2,858	2,200	2,200	658	0	0	0	0	0
4348	Lourdes Charter School	6/30/2015	Proportion	5.3	0.3	(27,904)	(1,579)	(5,265)	(1,579)	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2015	Contribution	5.3	0.3	5,980	340	1,128	340	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2014	Proportion	5.4	0.0	4,999	0	369	0	0	0	0	0	0	0
4348	Lourdes Charter School	6/30/2014	Contribution	5.4	0.0	(5,683)	0	(423)	0	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2019	Proportion	5.3	4.3	(122,134)	(99,090)	(23,044)	(23,044)	(23,044)	(23,044)	(23,044)	(23,044)	(6,914)	0
4350	Ridgeline Montessori	6/30/2019	Contribution	5.3	4.3	6,972	5,657	1,315	1,315	1,315	1,315	1,315	397	0	0
4350	Ridgeline Montessori	6/30/2018	Proportion	5.2	3.2	11,527	7,093	2,217	2,217	2,217	2,217	442	0	0	0
4350	Ridgeline Montessori	6/30/2018	Contribution	5.2	3.2	11,995	7,381	2,307	2,307	2,307	2,307	460	0	0	0
4350	Ridgeline Montessori	6/30/2017	Proportion	5.2	2.2	35,092	14,848	6,748	6,748	6,748	1,352	0	0	0	0
4350	Ridgeline Montessori	6/30/2017	Contribution	5.2	2.2	29,780	12,599	5,727	5,727	5,727	1,145	0	0	0	0
4350	Ridgeline Montessori	6/30/2016	Proportion	5.3	1.3	(108,496)	(26,612)	(20,471)	(20,471)	(6,141)	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2016	Contribution	5.3	1.3	39,646	9,726	7,480	7,480	2,246	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2015	Proportion	5.3	0.3	(50,539)	(2,859)	(9,536)	(2,859)	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2015	Contribution	5.3	0.3	22,488	1,273	4,243	1,273	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2014	Proportion	5.4	0.0	4,379	0	324	0	0	0	0	0	0	0
4350	Ridgeline Montessori	6/30/2014	Contribution	5.4	0.0	1,808	0	133	0	0	0	0	0	0	0
4351	The Village School	6/30/2019	Proportion	5.3	4.3	(1,993)	(1,617)	(376)	(376)	(376)	(376)	(376)	(376)	(113)	0
4351	The Village School	6/30/2019	Contribution	5.3	4.3	(20,328)	(16,493)	(3,835)	(3,835)	(3,835)	(3,835)	(3,835)	(1,153)	0	0
4351	The Village School	6/30/2018	Proportion	5.2	3.2	(200,231)	(123,219)	(38,506)	(38,506)	(38,506)	(38,506)	(7,701)	0	0	0
4351	The Village School	6/30/2018	Contribution	5.2	3.2	(8,340)	(5,132)	(1,604)	(1,604)	(1,604)	(320)	0	0	0	0
4351	The Village School	6/30/2017	Proportion	5.2	2.2	218,868	92,598	42,090	42,090	42,090	8,418	0	0	0	0
4351	The Village School	6/30/2017	Contribution	5.2	2.2	(27,659)	(11,702)	(5,319)	(5,319)	(5,319)	(1,064)	0	0	0	0
4351	The Village School	6/30/2016	Proportion	5.3	1.3	(17,286)	(4,238)	(3,262)	(3,262)	(976)	0	0	0	0	0
4351	The Village School	6/30/2016	Contribution	5.3	1.3	7,761	1,905	1,464	1,464	441	0	0	0	0	0
4351	The Village School	6/30/2015	Proportion	5.3	0.3	(3,564)	(204)	(672)	(204)	0	0	0	0	0	0
4351	The Village School	6/30/2015	Contribution	5.3	0.3	(2,020)	(115)	(381)	(115)	0	0	0	0	0	0
4351	The Village School	6/30/2014	Proportion	5.4	0.0	(150,241)	0	(11,131)	0	0	0	0	0	0	0
4351	The Village School	6/30/2014	Contribution	5.4	0.0	1,078	0	78	0	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2019	Proportion	5.3	4.3	91,390	74,147	17,243	17,243	17,243	17,243	17,243	5,175	0	0
4352	Armadillo Technical Institute	6/30/2019	Contribution	5.3	4.3	536	435	101	101	101	101	101	31	0	0
4352	Armadillo Technical Institute	6/30/2018	Proportion	5.2	3.2	137,371	84,535	26,418	26,418	26,418	26,418	5,281	0	0	0
4352	Armadillo Technical Institute	6/30/2018	Contribution	5.2	3.2	17,650	10,862	3,394	3,394	3,394	680	0	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Proportion	5.2	2.2	(346,938)	(146,781)	(66,719)	(66,719)	(66,719)	(13,343)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2017	Contribution	5.2	2.2	38,257	16,186	7,357	7,357	7,357	1,472	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4352	Armadillo Technical Institute	6/30/2016	Proportion	5.3	1.3	(71,692)	(17,584)	(13,527)	(13,527)	(4,057)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2016	Contribution	5.3	1.3	(825)	(201)	(156)	(156)	(45)	0	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Proportion	5.3	0.3	140,434	7,949	26,497	7,949	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2015	Contribution	5.3	0.3	15,159	859	2,860	859	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2014	Proportion	5.4	0.0	(69,361)	0	(5,136)	0	0	0	0	0	0
4352	Armadillo Technical Institute	6/30/2014	Contribution	5.4	0.0	29,574	0	2,189	0	0	0	0	0	0
4354	Opal Charter School	6/30/2019	Proportion	5.3	4.3	20,541	16,665	3,876	3,876	3,876	3,876	3,876	1,161	0
4354	Opal Charter School	6/30/2019	Contribution	5.3	4.3	9,445	7,663	1,782	1,782	1,782	1,782	1,782	535	0
4354	Opal Charter School	6/30/2018	Proportion	5.2	3.2	(148,265)	(91,241)	(28,512)	(28,512)	(28,512)	(28,512)	(5,705)	0	0
4354	Opal Charter School	6/30/2018	Contribution	5.2	3.2	13,931	8,573	2,679	2,679	2,679	2,679	536	0	0
4354	Opal Charter School	6/30/2017	Proportion	5.2	2.2	(217,053)	(91,830)	(41,741)	(41,741)	(41,741)	(8,348)	0	0	0
4354	Opal Charter School	6/30/2017	Contribution	5.2	2.2	(1,409)	(596)	(271)	(271)	(54)	0	0	0	0
4354	Opal Charter School	6/30/2016	Proportion	5.3	1.3	211,575	51,895	39,920	39,920	11,975	0	0	0	0
4354	Opal Charter School	6/30/2016	Contribution	5.3	1.3	(17,138)	(4,202)	(3,234)	(3,234)	(968)	0	0	0	0
4354	Opal Charter School	6/30/2015	Proportion	5.3	0.3	18,223	1,033	3,438	1,033	0	0	0	0	0
4354	Opal Charter School	6/30/2015	Contribution	5.3	0.3	28,583	1,618	5,393	1,618	0	0	0	0	0
4354	Opal Charter School	6/30/2014	Proportion	5.4	0.0	(41,299)	0	(3,059)	0	0	0	0	0	0
4354	Opal Charter School	6/30/2014	Contribution	5.4	0.0	15,623	0	1,158	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2019	Proportion	5.3	4.3	98,481	79,900	18,581	18,581	18,581	18,581	18,581	5,576	0
4355	Three Rivers Charter School	6/30/2019	Contribution	5.3	4.3	(14,403)	(11,685)	(2,718)	(2,718)	(2,718)	(2,718)	(2,718)	(813)	0
4355	Three Rivers Charter School	6/30/2018	Proportion	5.2	3.2	(143,324)	(88,200)	(27,562)	(27,562)	(27,562)	(27,562)	(5,514)	0	0
4355	Three Rivers Charter School	6/30/2018	Contribution	5.2	3.2	35,978	6,919	6,919	6,919	6,919	6,919	1,383	0	0
4355	Three Rivers Charter School	6/30/2017	Proportion	5.2	2.2	641	272	123	123	123	26	0	0	0
4355	Three Rivers Charter School	6/30/2017	Contribution	5.2	2.2	27,063	11,451	5,204	5,204	5,204	1,043	0	0	0
4355	Three Rivers Charter School	6/30/2016	Proportion	5.3	1.3	(6,184)	(1,516)	(1,167)	(1,167)	(349)	0	0	0	0
4355	Three Rivers Charter School	6/30/2016	Contribution	5.3	1.3	33,270	8,162	6,277	6,277	1,885	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Proportion	5.3	0.3	(109,582)	(6,202)	(20,676)	(6,202)	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2015	Contribution	5.3	0.3	27,239	1,544	5,139	1,544	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Proportion	5.4	0.0	6,959	0	514	0	0	0	0	0	0
4355	Three Rivers Charter School	6/30/2014	Contribution	5.4	0.0	(5,729)	0	(424)	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4358	Detroit Lake Charter School	6/30/2014	Contribution	5.4	0.0	309	0	24	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2019	Proportion	5.3	4.3	179,345	145,506	33,839	33,839	33,839	33,839	33,839	10,150	0
4360	Luckiamute Valley Charter School	6/30/2019	Contribution	5.3	4.3	(6,641)	(5,388)	(1,253)	(1,253)	(1,253)	(1,253)	(1,253)	(376)	0
4360	Luckiamute Valley Charter School	6/30/2018	Proportion	5.2	3.2	39,209	24,129	7,540	7,540	7,540	7,540	1,509	0	0
4360	Luckiamute Valley Charter School	6/30/2018	Contribution	5.2	3.2	37,807	23,265	7,271	7,271	7,271	7,271	1,452	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Proportion	5.2	2.2	(135,651)	(57,390)	(26,087)	(26,087)	(26,087)	(5,216)	0	0	0
4360	Luckiamute Valley Charter School	6/30/2017	Contribution	5.2	2.2	55,636	23,539	10,699	10,699	10,699	2,141	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Proportion	5.3	1.3	(5,438)	(1,334)	(1,026)	(1,026)	(308)	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2016	Contribution	5.3	1.3	31,535	7,735	5,950	5,950	1,785	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Proportion	5.3	0.3	(109,690)	(6,210)	(20,696)	(6,210)	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2015	Contribution	5.3	0.3	36,187	2,047	6,828	2,047	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Proportion	5.4	0.0	73,921	0	5,476	0	0	0	0	0	0
4360	Luckiamute Valley Charter School	6/30/2014	Contribution	5.4	0.0	1,371	0	101	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Proportion	5.3	1.3	(857,237)	(210,265)	(161,743)	(161,743)	(48,522)	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Proportion	5.3	0.3	(27,129)	(1,534)	(5,119)	(1,534)	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2015	Contribution	5.3	0.3	(72,079)	(4,079)	(13,600)	(4,079)	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Proportion	5.4	0.0	1,958	0	143	0	0	0	0	0	0
4361	Rimrock Expeditionary Alternative Learning	6/30/2014	Contribution	5.4	0.0	(3,243)	0	(238)	0	0	0	0	0	0

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4362	Kings Valley Charter School	6/30/2019	Proportion	5.3	4.3	14,741	11,960	2,781	2,781	2,781	2,781	2,781	836	0
4362	Kings Valley Charter School	6/30/2019	Contribution	5.3	4.3	360	292	68	68	68	68	68	20	0
4362	Kings Valley Charter School	6/30/2018	Proportion	5.2	3.2	5,578	3,432	1,073	1,073	1,073	1,073	213	0	0
4362	Kings Valley Charter School	6/30/2018	Contribution	5.2	3.2	3,440	2,116	662	662	662	662	130	0	0
4362	Kings Valley Charter School	6/30/2017	Proportion	5.2	2.2	(55,987)	(23,686)	(10,767)	(10,767)	(10,767)	(2,152)	0	0	0
4362	Kings Valley Charter School	6/30/2017	Contribution	5.2	2.2	3,151	1,333	606	606	606	121	0	0	0
4362	Kings Valley Charter School	6/30/2016	Proportion	5.3	1.3	49,138	12,054	9,271	9,271	2,783	0	0	0	0
4362	Kings Valley Charter School	6/30/2016	Contribution	5.3	1.3	(4,588)	(1,124)	(866)	(866)	(258)	0	0	0	0
4362	Kings Valley Charter School	6/30/2015	Proportion	5.3	0.3	5,604	319	1,057	319	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2015	Contribution	5.3	0.3	2,420	135	457	135	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Proportion	5.4	0.0	(7,308)	0	(543)	0	0	0	0	0	0
4362	Kings Valley Charter School	6/30/2014	Contribution	5.4	0.0	3,494	0	259	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2019	Proportion	5.3	4.3	(291,944)	(236,860)	(55,084)	(55,084)	(55,084)	(55,084)	(55,084)	(16,524)	0
4363	Multisensory Learning Academy	6/30/2019	Contribution	5.3	4.3	75,277	61,074	14,203	14,203	14,203	14,203	14,203	4,262	0
4363	Multisensory Learning Academy	6/30/2018	Proportion	5.2	3.2	344,296	211,874	66,211	66,211	66,211	66,211	13,241	0	0
4363	Multisensory Learning Academy	6/30/2018	Contribution	5.2	3.2	27,418	16,872	5,273	5,273	5,273	5,273	1,053	0	0
4363	Multisensory Learning Academy	6/30/2017	Proportion	5.2	2.2	232,083	98,190	44,631	44,631	44,631	8,928	0	0	0
4363	Multisensory Learning Academy	6/30/2017	Contribution	5.2	2.2	93,103	39,391	17,904	17,904	17,904	3,583	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Proportion	5.3	1.3	209,371	51,355	39,504	39,504	11,851	0	0	0	0
4363	Multisensory Learning Academy	6/30/2016	Contribution	5.3	1.3	88,467	21,699	16,692	16,692	5,007	0	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Proportion	5.3	0.3	44,712	2,532	8,436	2,532	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2015	Contribution	5.3	0.3	75,197	4,257	14,188	4,257	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2014	Proportion	5.4	0.0	21,339	0	1,579	0	0	0	0	0	0
4363	Multisensory Learning Academy	6/30/2014	Contribution	5.4	0.0	13,304	0	984	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2019	Proportion	5.3	4.3	(473,961)	(384,534)	(89,427)	(89,427)	(89,427)	(89,427)	(89,427)	(26,826)	0
4365	Mitch Charter School	6/30/2019	Contribution	5.3	4.3	39,142	31,757	7,385	7,385	7,385	7,385	7,385	2,217	0
4365	Mitch Charter School	6/30/2018	Proportion	5.2	3.2	(210,074)	(129,276)	(40,399)	(40,399)	(40,399)	(40,399)	(8,079)	0	0
4365	Mitch Charter School	6/30/2018	Contribution	5.2	3.2	(44,595)	(27,443)	(8,576)	(8,576)	(8,576)	(1,715)	0	0	0
4365	Mitch Charter School	6/30/2017	Proportion	5.2	2.2	202,249	85,567	38,894	38,894	38,894	7,779	0	0	0
4365	Mitch Charter School	6/30/2017	Contribution	5.2	2.2	(572)	(242)	(110)	(110)	(22)	0	0	0	0
4365	Mitch Charter School	6/30/2016	Proportion	5.3	1.3	96,187	23,595	18,148	18,148	5,447	0	0	0	0
4365	Mitch Charter School	6/30/2016	Contribution	5.3	1.3	40,075	9,831	7,561	7,561	2,270	0	0	0	0
4365	Mitch Charter School	6/30/2015	Proportion	5.3	0.3	(86,293)	(4,883)	(16,282)	(4,883)	0	0	0	0	0
4365	Mitch Charter School	6/30/2015	Contribution	5.3	0.3	30,109	1,704	5,681	1,704	0	0	0	0	0
4365	Mitch Charter School	6/30/2014	Proportion	5.4	0.0	665	0	50	0	0	0	0	0	0
4365	Mitch Charter School	6/30/2014	Contribution	5.4	0.0	(10,717)	0	(792)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2019	Proportion	5.3	4.3	40,161	32,583	7,578	7,578	7,578	7,578	7,578	2,271	0
4366	Sand Ridge Charter School	6/30/2019	Contribution	5.3	4.3	26,010	21,102	4,908	4,908	4,908	4,908	4,908	1,470	0
4366	Sand Ridge Charter School	6/30/2018	Proportion	5.2	3.2	12,397	7,629	2,384	2,384	2,384	2,384	477	0	0
4366	Sand Ridge Charter School	6/30/2018	Contribution	5.2	3.2	35,744	21,996	6,874	6,874	6,874	6,874	1,374	0	0
4366	Sand Ridge Charter School	6/30/2017	Proportion	5.2	2.2	(50,552)	(21,386)	(9,722)	(9,722)	(9,722)	(1,942)	0	0	0
4366	Sand Ridge Charter School	6/30/2017	Contribution	5.2	2.2	47,210	19,973	9,079	9,079	9,079	1,815	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Proportion	5.3	1.3	4,235	1,039	799	799	240	0	0	0	0
4366	Sand Ridge Charter School	6/30/2016	Contribution	5.3	1.3	50,436	12,372	9,516	9,516	2,856	0	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Proportion	5.3	0.3	(50,721)	(2,871)	(9,570)	(2,871)	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2015	Contribution	5.3	0.3	42,701	2,416	8,057	2,416	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2014	Proportion	5.4	0.0	(44,431)	0	(3,291)	0	0	0	0	0	0
4366	Sand Ridge Charter School	6/30/2014	Contribution	5.4	0.0	22,343	0	1,653	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2019	Proportion	5.3	4.3	(77,181)	(62,619)	(14,562)	(14,562)	(14,562)	(14,562)	(14,562)	(4,371)	0
4367	Arthur Academy Charter School	6/30/2019	Contribution	5.3	4.3	(87,512)	(71,000)	(16,512)	(16,512)	(16,512)	(16,512)	(16,512)	(4,952)	0
4367	Arthur Academy Charter School	6/30/2018	Proportion	5.2	3.2	548,697	337,659	105,519	105,519	105,519	105,519	21,102	0	0
4367	Arthur Academy Charter School	6/30/2018	Contribution	5.2	3.2	(4,253)	(2,617)	(818)	(818)	(818)	(818)	(163)	0	0
4367	Arthur Academy Charter School	6/30/2017	Proportion	5.2	2.2	655,021	277,123	125,966	125,966	125,966	25,191	0	0	0
4367	Arthur Academy Charter School	6/30/2017	Contribution	5.2	2.2	193,479	81,855	37,208	37,208	37,208	7,439	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Proportion	5.3	1.3	2,374,718	582,478	448,060	448,060	134,418	0	0	0	0
4367	Arthur Academy Charter School	6/30/2016	Contribution	5.3	1.3	140,329	34,421	26,477	26,477	7,944	0	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Proportion	5.3	0.3	(2,535,982)	(143,547)	(478,487)	(143,547)	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2015	Contribution	5.3	0.3	467,226	26,446	88,156	26,446	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2014	Proportion	5.4	0.0	(24,271)	0	(1,796)	0	0	0	0	0	0
4367	Arthur Academy Charter School	6/30/2014	Contribution	5.4	0.0	(5,508)	0	(408)	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2019	Proportion	5.3	4.3	278,427	225,894	52,533	52,533	52,533	52,533	52,533	15,762	0
4369	Trillium Charter School	6/30/2019	Contribution	5.3	4.3	(217,694)	(176,620)	(41,074)	(41,074)	(41,074)	(41,074)	(41,074)	(12,324)	0
4369	Trillium Charter School	6/30/2018	Proportion	5.2	3.2	(419,044)	(257,874)	(80,585)	(80,585)	(80,585)	(80,585)	(16,119)	0	0
4369	Trillium Charter School	6/30/2018	Contribution	5.2	3.2	106,000	65,230	20,385	20,385	20,385	4,075	0	0	0
4369	Trillium Charter School	6/30/2017	Proportion	5.2	2.2	(337,361)	(142,730)	(64,877)	(64,877)	(64,877)	(12,976)	0	0	0
4369	Trillium Charter School	6/30/2017	Contribution	5.2	2.2	(28,943)	(12,245)	(5,566)	(5,566)	(5,566)	(1,113)	0	0	0

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Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4369	Trillium Charter School	6/30/2016	Proportion	5.3	1.3	433,771	106,395	81,844	81,844	24,551	0	0	0	0
4369	Trillium Charter School	6/30/2016	Contribution	5.3	1.3	52,623	12,907	9,929	9,929	2,978	0	0	0	0
4369	Trillium Charter School	6/30/2015	Proportion	5.3	0.3	(150,236)	(8,506)	(28,346)	(8,506)	0	0	0	0	0
4369	Trillium Charter School	6/30/2015	Contribution	5.3	0.3	57,755	3,270	10,897	10,897	3,270	0	0	0	0
4369	Trillium Charter School	6/30/2014	Proportion	5.4	0.0	15,751	0	1,166	0	0	0	0	0	0
4369	Trillium Charter School	6/30/2014	Contribution	5.4	0.0	104,723	0	7,758	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2019	Proportion	5.3	4.3	(121,062)	(98,220)	(22,842)	(22,842)	(22,842)	(22,842)	(22,842)	(6,852)	0
4370	Howard Street Charter School, Inc.	6/30/2019	Contribution	5.3	4.3	33,690	27,333	6,357	6,357	6,357	6,357	6,357	1,905	0
4370	Howard Street Charter School, Inc.	6/30/2018	Proportion	5.2	3.2	13,249	8,153	2,548	2,548	2,548	2,548	509	0	0
4370	Howard Street Charter School, Inc.	6/30/2018	Contribution	5.2	3.2	2,485	1,529	478	478	478	478	95	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Proportion	5.2	2.2	51,147	21,639	9,836	9,836	9,836	1,967	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2017	Contribution	5.2	2.2	7,708	3,262	1,482	1,482	1,482	298	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Proportion	5.3	1.3	148,700	36,472	28,057	28,057	8,415	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2016	Contribution	5.3	1.3	17,250	4,230	3,255	3,255	975	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Proportion	5.3	0.3	(51,137)	(2,897)	(9,648)	(2,897)	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2015	Contribution	5.3	0.3	25,905	1,465	4,888	1,465	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Proportion	5.4	0.0	22,345	0	1,655	0	0	0	0	0	0
4370	Howard Street Charter School, Inc.	6/30/2014	Contribution	5.4	0.0	(5,897)	0	(437)	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2019	Proportion	5.3	4.3	(462,136)	(374,941)	(87,195)	(87,195)	(87,195)	(87,195)	(87,195)	(26,161)	0
4371	The Lighthouse School	6/30/2019	Contribution	5.3	4.3	130,597	105,956	24,641	24,641	24,641	7,392	0	0	0
4371	The Lighthouse School	6/30/2018	Proportion	5.2	3.2	47,548	29,260	9,144	9,144	9,144	1,828	0	0	0
4371	The Lighthouse School	6/30/2018	Contribution	5.2	3.2	(10,331)	(6,357)	(1,987)	(1,987)	(1,987)	(396)	0	0	0
4371	The Lighthouse School	6/30/2017	Proportion	5.2	2.2	(51,777)	(21,906)	(9,957)	(9,957)	(9,957)	(1,992)	0	0	0
4371	The Lighthouse School	6/30/2017	Contribution	5.2	2.2	8,783	3,716	1,689	1,689	338	0	0	0	0
4371	The Lighthouse School	6/30/2016	Proportion	5.3	1.3	(35,680)	(8,752)	(6,732)	(6,732)	(2,020)	0	0	0	0
4371	The Lighthouse School	6/30/2016	Contribution	5.3	1.3	22,344	5,480	4,216	4,216	1,264	0	0	0	0
4371	The Lighthouse School	6/30/2015	Proportion	5.3	0.3	(164,449)	(9,309)	(31,028)	(9,309)	0	0	0	0	0
4371	The Lighthouse School	6/30/2015	Contribution	5.3	0.3	6,506	366	1,228	366	0	0	0	0	0
4371	The Lighthouse School	6/30/2014	Proportion	5.4	0.0	(58)	0	(3)	0	0	0	0	0	0
4371	The Lighthouse School	6/30/2014	Contribution	5.4	0.0	(3,121)	0	(231)	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2019	Proportion	5.3	4.3	(97,352)	(78,984)	(18,368)	(18,368)	(18,368)	(18,368)	(18,368)	(5,512)	0
4373	Sheridan Japanese School Foundation	6/30/2019	Contribution	5.3	4.3	6,216	5,043	1,173	1,173	1,173	351	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Proportion	5.2	3.2	(626)	(386)	(120)	(120)	(120)	(26)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2018	Contribution	5.2	3.2	(1,931)	(1,189)	(371)	(371)	(371)	(76)	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Proportion	5.2	2.2	40,076	16,955	7,707	7,707	7,707	1,541	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2017	Contribution	5.2	2.2	7,165	3,031	1,378	1,378	275	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Proportion	5.3	1.3	(34,689)	(8,509)	(6,545)	(6,545)	(1,964)	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2016	Contribution	5.3	1.3	24,563	6,023	4,635	4,635	1,388	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Proportion	5.3	0.3	(136,828)	(7,743)	(25,817)	(7,743)	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2015	Contribution	5.3	0.3	9,935	560	1,875	560	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Proportion	5.4	0.0	17,000	0	1,260	0	0	0	0	0	0
4373	Sheridan Japanese School Foundation	6/30/2014	Contribution	5.4	0.0	(13,694)	0	(1,014)	0	0	0	0	0	0
4374	Ione School District	6/30/2019	Proportion	5.3	4.3	98,747	80,115	18,632	18,632	18,632	18,632	18,632	5,587	0
4374	Ione School District	6/30/2019	Contribution	5.3	4.3	(21,283)	(17,267)	(4,016)	(4,016)	(4,016)	(4,016)	(1,203)	0	0
4374	Ione School District	6/30/2018	Proportion	5.2	3.2	(252,014)	(155,086)	(48,464)	(48,464)	(48,464)	(9,694)	0	0	0
4374	Ione School District	6/30/2018	Contribution	5.2	3.2	35,422	21,798	6,812	6,812	6,812	1,362	0	0	0
4374	Ione School District	6/30/2017	Proportion	5.2	2.2	(289,165)	(122,338)	(55,609)	(55,609)	(55,609)	(11,120)	0	0	0
4374	Ione School District	6/30/2017	Contribution	5.2	2.2	29,410	12,442	5,656	5,656	5,656	1,130	0	0	0
4374	Ione School District	6/30/2016	Proportion	5.3	1.3	(84,663)	(20,767)	(15,974)	(15,974)	(4,793)	0	0	0	0
4374	Ione School District	6/30/2016	Contribution	5.3	1.3	46,987	11,527	8,865	8,865	2,662	0	0	0	0
4374	Ione School District	6/30/2015	Proportion	5.3	0.3	(55,609)	(3,149)	(10,492)	(3,149)	0	0	0	0	0
4374	Ione School District	6/30/2015	Contribution	5.3	0.3	40,260	2,280	7,596	2,280	0	0	0	0	0
4374	Ione School District	6/30/2014	Proportion	5.4	0.0	30,911	0	2,291	0	0	0	0	0	0
4374	Ione School District	6/30/2014	Contribution	5.4	0.0	(51,687)	0	(3,827)	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2019	Proportion	5.3	4.3	90,824	73,687	17,137	17,137	17,137	17,137	17,137	5,139	0
4375	Eddyville Charter School	6/30/2019	Contribution	5.3	4.3	77,575	62,938	14,637	14,637	14,637	14,637	14,637	4,390	0
4375	Eddyville Charter School	6/30/2018	Proportion	5.2	3.2	8,923	5,491	1,716	1,716	343	0	0	0	0
4375	Eddyville Charter School	6/30/2018	Contribution	5.2	3.2	31,526	19,400	6,063	6,063	6,063	1,211	0	0	0
4375	Eddyville Charter School	6/30/2017	Proportion	5.2	2.2	(63,633)	(26,922)	(12,237)	(12,237)	(2,448)	0	0	0	0
4375	Eddyville Charter School	6/30/2017	Contribution	5.2	2.2	48,736	20,620	9,372	9,372	9,372	1,876	0	0	0
4375	Eddyville Charter School	6/30/2016	Proportion	5.3	1.3	(153,463)	(37,643)	(28,955)	(28,955)	(8,688)	0	0	0	0
4375	Eddyville Charter School	6/30/2016	Contribution	5.3	1.3	50,400	12,364	9,509	9,509	2,855	0	0	0	0
4375	Eddyville Charter School	6/30/2015	Proportion	5.3	0.3	(142,899)	(8,089)	(26,962)	(8,089)	0	0	0	0	0
4375	Eddyville Charter School	6/30/2015	Contribution	5.3	0.3	18,973	1,073	3,580	1,073	0	0	0	0	0
4375	Eddyville Charter School	6/30/2014	Proportion	5.4	0.0	40,172	0	2,977	0	0	0	0	0	0
4375	Eddyville Charter School	6/30/2014	Contribution	5.4	0.0	(21,423)	0	(1,588)	0	0	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4376	Four Rivers Community School	6/30/2019	Proportion	5.3	4.3	184,775	149,912	34,863	34,863	34,863	34,863	34,863	10,460	0
4376	Four Rivers Community School	6/30/2019	Contribution	5.3	4.3	5,831	4,731	1,100	1,100	1,100	1,100	1,100	331	0
4376	Four Rivers Community School	6/30/2018	Proportion	5.2	3.2	66,268	40,780	12,744	12,744	12,744	12,744	2,548	0	0
4376	Four Rivers Community School	6/30/2018	Contribution	5.2	3.2	42,470	26,136	8,167	8,167	8,167	8,167	1,635	0	0
4376	Four Rivers Community School	6/30/2017	Proportion	5.2	2.2	62,835	26,583	12,084	12,084	12,084	12,084	2,415	0	0
4376	Four Rivers Community School	6/30/2017	Contribution	5.2	2.2	67,391	28,511	12,960	12,960	12,960	12,960	2,591	0	0
4376	Four Rivers Community School	6/30/2016	Proportion	5.3	1.3	(179,539)	(44,039)	(33,875)	(33,875)	(10,164)	0	0	0	0
4376	Four Rivers Community School	6/30/2016	Contribution	5.3	1.3	53,953	13,233	10,180	10,180	3,053	0	0	0	0
4376	Four Rivers Community School	6/30/2015	Proportion	5.3	0.3	(21,117)	(1,197)	(3,984)	(1,197)	0	0	0	0	0
4376	Four Rivers Community School	6/30/2015	Contribution	5.3	0.3	12,897	732	2,433	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2014	Proportion	5.4	0.0	(47,104)	0	(3,489)	0	0	0	0	0	0
4376	Four Rivers Community School	6/30/2014	Contribution	5.4	0.0	(1,823)	0	(133)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2019	Proportion	5.3	4.3	(208,703)	(169,325)	(39,378)	(39,378)	(39,378)	(39,378)	(39,378)	(11,813)	0
4378	Mosier Community School	6/30/2019	Contribution	5.3	4.3	5,909	4,794	1,115	1,115	1,115	1,115	1,115	334	0
4378	Mosier Community School	6/30/2018	Proportion	5.2	3.2	110,730	68,142	21,294	21,294	21,294	21,294	4,260	0	0
4378	Mosier Community School	6/30/2018	Contribution	5.2	3.2	(8,427)	(5,185)	(1,621)	(1,621)	(1,621)	(1,621)	(322)	0	0
4378	Mosier Community School	6/30/2017	Proportion	5.2	2.2	264,567	111,933	50,878	50,878	50,878	10,177	0	0	0
4378	Mosier Community School	6/30/2017	Contribution	5.2	2.2	29,882	12,641	5,747	5,747	5,747	1,147	0	0	0
4378	Mosier Community School	6/30/2016	Proportion	5.3	1.3	(180,680)	(44,316)	(34,091)	(34,091)	(10,225)	0	0	0	0
4378	Mosier Community School	6/30/2016	Contribution	5.3	1.3	65,461	16,057	12,351	12,351	3,706	0	0	0	0
4378	Mosier Community School	6/30/2015	Proportion	5.3	0.3	(84,478)	(4,783)	(15,939)	(4,783)	0	0	0	0	0
4378	Mosier Community School	6/30/2015	Contribution	5.3	0.3	3,595	205	678	205	0	0	0	0	0
4378	Mosier Community School	6/30/2014	Proportion	5.4	0.0	(5,877)	0	(437)	0	0	0	0	0	0
4378	Mosier Community School	6/30/2014	Contribution	5.4	0.0	(27,007)	0	(2,002)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2019	Proportion	5.3	4.3	(174,480)	(141,559)	(32,921)	(32,921)	(32,921)	(32,921)	(32,921)	(9,875)	0
4379	Siletz Valley School	6/30/2019	Contribution	5.3	4.3	78,910	64,021	14,889	14,889	14,889	14,889	14,889	4,465	0
4379	Siletz Valley School	6/30/2018	Proportion	5.2	3.2	(134,312)	(82,654)	(25,829)	(25,829)	(25,829)	(25,829)	(5,167)	0	0
4379	Siletz Valley School	6/30/2018	Contribution	5.2	3.2	(771)	(475)	(148)	(148)	(148)	(148)	(31)	0	0
4379	Siletz Valley School	6/30/2017	Proportion	5.2	2.2	(318,155)	(134,603)	(61,184)	(61,184)	(61,184)	(12,235)	0	0	0
4379	Siletz Valley School	6/30/2017	Contribution	5.2	2.2	9,777	4,137	1,880	1,880	1,880	377	0	0	0
4379	Siletz Valley School	6/30/2016	Proportion	5.3	1.3	(32,626)	(8,002)	(6,156)	(6,156)	(1,846)	0	0	0	0
4379	Siletz Valley School	6/30/2016	Contribution	5.3	1.3	15,734	3,858	2,969	2,969	889	0	0	0	0
4379	Siletz Valley School	6/30/2015	Proportion	5.3	0.3	9,114	514	1,720	514	0	0	0	0	0
4379	Siletz Valley School	6/30/2015	Contribution	5.3	0.3	10,092	572	1,904	572	0	0	0	0	0
4379	Siletz Valley School	6/30/2014	Proportion	5.4	0.0	(52,434)	0	(3,884)	0	0	0	0	0	0
4379	Siletz Valley School	6/30/2014	Contribution	5.4	0.0	21,351	0	1,581	0	0	0	0	0	0
4380	The Emerson School	6/30/2019	Proportion	5.3	4.3	(111,985)	(90,856)	(21,129)	(21,129)	(21,129)	(21,129)	(21,129)	(6,340)	0
4380	The Emerson School	6/30/2019	Contribution	5.3	4.3	123,987	100,593	23,394	23,394	23,394	23,394	23,394	7,017	0
4380	The Emerson School	6/30/2018	Proportion	5.2	3.2	(140,080)	(86,204)	(26,938)	(26,938)	(26,938)	(26,938)	(5,390)	0	0
4380	The Emerson School	6/30/2018	Contribution	5.2	3.2	(7,514)	(4,624)	(1,445)	(1,445)	(1,445)	(1,445)	(289)	0	0
4380	The Emerson School	6/30/2017	Proportion	5.2	2.2	252,019	106,624	48,465	48,465	48,465	9,694	0	0	0
4380	The Emerson School	6/30/2017	Contribution	5.2	2.2	(9,823)	(4,156)	(1,889)	(1,889)	(1,889)	(378)	0	0	0
4380	The Emerson School	6/30/2016	Proportion	5.3	1.3	(123,699)	(30,343)	(23,339)	(23,339)	(7,004)	0	0	0	0
4380	The Emerson School	6/30/2016	Contribution	5.3	1.3	17,579	4,311	3,317	3,317	994	0	0	0	0
4380	The Emerson School	6/30/2015	Proportion	5.3	0.3	(94,702)	(5,362)	(17,868)	(5,362)	0	0	0	0	0
4380	The Emerson School	6/30/2015	Contribution	5.3	0.3	9,534	539	1,799	539	0	0	0	0	0
4380	The Emerson School	6/30/2014	Proportion	5.4	0.0	18,755	0	1,390	0	0	0	0	0	0
4380	The Emerson School	6/30/2014	Contribution	5.4	0.0	(10,093)	0	(748)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2019	Proportion	5.3	4.3	1,532,350	1,243,227	289,123	289,123	289,123	289,123	289,123	86,735	0
4381	North Wasco County School District 21	6/30/2019	Contribution	5.3	4.3	(931,078)	(755,403)	(175,675)	(175,675)	(175,675)	(175,675)	(175,675)	(52,703)	0
4381	North Wasco County School District 21	6/30/2018	Proportion	5.2	3.2	(2,358,939)	(1,451,655)	(453,642)	(453,642)	(453,642)	(453,642)	(90,729)	0	0
4381	North Wasco County School District 21	6/30/2018	Contribution	5.2	3.2	1,161,751	714,923	223,414	223,414	223,414	223,414	44,681	0	0
4381	North Wasco County School District 21	6/30/2017	Proportion	5.2	2.2	512,181	216,693	98,496	98,496	98,496	19,701	0	0	0
4381	North Wasco County School District 21	6/30/2017	Contribution	5.2	2.2	(475,512)	(201,177)	(91,445)	(91,445)	(91,445)	(18,287)	0	0	0
4381	North Wasco County School District 21	6/30/2016	Proportion	5.3	1.3	(105,525)	(25,885)	(19,910)	(19,910)	(5,975)	0	0	0	0
4381	North Wasco County School District 21	6/30/2016	Contribution	5.3	1.3	(426,305)	(104,565)	(80,435)	(80,435)	(24,130)	0	0	0	0
4381	North Wasco County School District 21	6/30/2015	Proportion	5.3	0.3	201,145	37,952	11,385	11,385	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2015	Contribution	5.3	0.3	1,547,725	87,605	292,024	87,605	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2014	Proportion	5.4	0.0	(340,328)	0	(25,208)	0	0	0	0	0	0
4381	North Wasco County School District 21	6/30/2014	Contribution	5.4	0.0	55,769	0	4,129	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2019	Proportion	5.3	4.3	(36,447)	(29,570)	(6,877)	(6,877)	(6,877)	(6,877)	(6,877)	(2,062)	0
4382	Self Enhancement Inc	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4382	Self Enhancement Inc	6/30/2018	Proportion	5.2	3.2	(466,924)	(286,924)	(89,664)	(89,664)	(89,664)	(89,664)	(17,932)	0	0
4382	Self Enhancement Inc	6/30/2018	Contribution	5.2	3.2	(4,327)	(2,663)	(832)	(832)	(832)	(832)	(167)	0	0
4382	Self Enhancement Inc	6/30/2017	Proportion	5.2	2.2	(169,850)	(71,861)	(32,663)	(32,663)	(32,663)	(6,535)	0	0	0
4382	Self Enhancement Inc	6/30/2017	Contribution	5.2	2.2	(58,499)	(24,749)	(11,250)	(11,250)	(11,250)	(2,249)	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4382	Self Enhancement Inc	6/30/2016	Proportion	5.3	1.3	11,875	2,911	2,241	2,241	670	0	0	0	
4382	Self Enhancement Inc	6/30/2016	Contribution	5.3	1.3	7,026	1,722	1,326	1,326	396	0	0	0	
4382	Self Enhancement Inc	6/30/2015	Proportion	5.3	0.3	(163,305)	(9,245)	(30,812)	(9,245)	0	0	0	0	
4382	Self Enhancement Inc	6/30/2015	Contribution	5.3	0.3	26,256	1,486	4,954	4,954	0	0	0	0	
4382	Self Enhancement Inc	6/30/2014	Proportion	5.4	0.0	13,205	0	980	0	0	0	0	0	
4382	Self Enhancement Inc	6/30/2014	Contribution	5.4	0.0	11,081	0	821	0	0	0	0	0	
4383	City View Charter School	6/30/2019	Proportion	5.3	4.3	11,528	9,353	2,175	2,175	2,175	2,175	2,175	653	
4383	City View Charter School	6/30/2019	Contribution	5.3	4.3	(8,856)	(7,185)	(1,671)	(1,671)	(1,671)	(1,671)	(1,671)	(501)	
4383	City View Charter School	6/30/2018	Proportion	5.2	3.2	202,119	124,381	38,869	38,869	38,869	38,869	7,774	0	
4383	City View Charter School	6/30/2018	Contribution	5.2	3.2	(9,893)	(6,089)	(1,902)	(1,902)	(1,902)	(1,902)	(383)	0	
4383	City View Charter School	6/30/2017	Proportion	5.2	2.2	(233,048)	(98,597)	(44,817)	(44,817)	(44,817)	(8,963)	0	0	
4383	City View Charter School	6/30/2017	Contribution	5.2	2.2	41,294	17,471	7,941	7,941	7,941	1,589	0	0	
4383	City View Charter School	6/30/2016	Proportion	5.3	1.3	(15,398)	(3,778)	(2,905)	(2,905)	(873)	0	0	0	
4383	City View Charter School	6/30/2016	Contribution	5.3	1.3	6,997	1,717	1,320	1,320	397	0	0	0	
4383	City View Charter School	6/30/2015	Proportion	5.3	0.3	(4,411)	(251)	(832)	(251)	0	0	0	0	
4383	City View Charter School	6/30/2015	Contribution	5.3	0.3	7,326	416	1,382	416	0	0	0	0	
4383	City View Charter School	6/30/2014	Proportion	5.4	0.0	(6,834)	0	(504)	0	0	0	0	0	
4383	City View Charter School	6/30/2014	Contribution	5.4	0.0	707	0	52	0	0	0	0	0	
4386	Nixyaawi Community School	6/30/2019	Proportion	5.3	4.3	96,427	78,233	18,194	18,194	18,194	18,194	18,194	5,457	
4386	Nixyaawi Community School	6/30/2019	Contribution	5.3	4.3	19,219	15,593	3,626	3,626	3,626	3,626	3,626	1,089	
4386	Nixyaawi Community School	6/30/2018	Proportion	5.2	3.2	64,980	39,988	12,496	12,496	12,496	12,496	2,500	0	
4386	Nixyaawi Community School	6/30/2018	Contribution	5.2	3.2	29,695	18,273	5,711	5,711	5,711	1,140	0	0	
4386	Nixyaawi Community School	6/30/2017	Proportion	5.2	2.2	(76,288)	(32,275)	(14,671)	(14,671)	(14,671)	(2,933)	0	0	
4386	Nixyaawi Community School	6/30/2017	Contribution	5.2	2.2	31,498	13,327	6,057	6,057	6,057	1,213	0	0	
4386	Nixyaawi Community School	6/30/2016	Proportion	5.3	1.3	(75,817)	(18,597)	(14,305)	(14,305)	(4,292)	0	0	0	
4386	Nixyaawi Community School	6/30/2016	Contribution	5.3	1.3	15,657	3,841	2,954	2,954	887	0	0	0	
4386	Nixyaawi Community School	6/30/2015	Proportion	5.3	0.3	(148,802)	(8,422)	(28,076)	(8,422)	0	0	0	0	
4386	Nixyaawi Community School	6/30/2015	Contribution	5.3	0.3	22,307	1,262	4,209	1,262	0	0	0	0	
4386	Nixyaawi Community School	6/30/2014	Proportion	5.4	0.0	38,012	0	2,817	0	0	0	0	0	
4386	Nixyaawi Community School	6/30/2014	Contribution	5.4	0.0	(21,129)	0	(1,564)	0	0	0	0	0	
4388	West Lane Tech	6/30/2019	Proportion	5.3	4.3	99,944	80,275	18,669	18,669	18,669	18,669	18,669	5,599	
4388	West Lane Tech	6/30/2019	Contribution	5.3	4.3	31,478	25,539	5,939	5,939	5,939	5,939	5,939	1,783	
4388	West Lane Tech	6/30/2018	Proportion	5.2	3.2	81,413	50,101	15,656	15,656	15,656	15,656	3,133	0	
4388	West Lane Tech	6/30/2018	Contribution	5.2	3.2	40,358	24,836	7,761	7,761	7,761	1,553	0	0	
4388	West Lane Tech	6/30/2017	Proportion	5.2	2.2	96,618	40,878	18,580	18,580	18,580	3,718	0	0	
4388	West Lane Tech	6/30/2017	Contribution	5.2	2.2	43,777	18,520	8,419	8,419	8,419	1,682	0	0	
4388	West Lane Tech	6/30/2016	Proportion	5.3	1.3	(185,358)	(45,466)	(34,973)	(34,973)	(10,493)	0	0	0	
4388	West Lane Tech	6/30/2016	Contribution	5.3	1.3	34,207	8,391	6,454	6,454	1,937	0	0	0	
4388	West Lane Tech	6/30/2015	Proportion	5.3	0.3	(20,809)	(1,169)	(3,888)	(1,169)	0	0	0	0	
4388	West Lane Tech	6/30/2015	Contribution	5.3	0.3	15,034	849	2,837	849	0	0	0	0	
4388	West Lane Tech	6/30/2014	Proportion	5.4	0.0	6,710	0	495	0	0	0	0	0	
4388	West Lane Tech	6/30/2014	Contribution	5.4	0.0	42,927	0	3,182	0	0	0	0	0	
4390	Oregon Connections Academy	6/30/2019	Proportion	5.3	4.3	52,516	42,607	9,909	9,909	9,909	9,909	9,909	2,971	
4390	Oregon Connections Academy	6/30/2019	Contribution	5.3	4.3	275,239	223,307	51,932	51,932	51,932	51,932	51,932	15,579	
4390	Oregon Connections Academy	6/30/2018	Proportion	5.2	3.2	613,250	377,384	117,933	117,933	117,933	117,933	23,585	0	
4390	Oregon Connections Academy	6/30/2018	Contribution	5.2	3.2	192,403	118,401	37,001	37,001	37,001	37,001	7,398	0	
4390	Oregon Connections Academy	6/30/2017	Proportion	5.2	2.2	645,620	273,146	124,158	124,158	124,158	24,830	0	0	
4390	Oregon Connections Academy	6/30/2017	Contribution	5.2	2.2	330,607	139,873	63,578	63,578	63,578	12,717	0	0	
4390	Oregon Connections Academy	6/30/2016	Proportion	5.3	1.3	(416,412)	(102,140)	(78,568)	(78,568)	(23,572)	0	0	0	
4390	Oregon Connections Academy	6/30/2016	Contribution	5.3	1.3	307,420	75,404	58,004	58,004	17,400	0	0	0	
4390	Oregon Connections Academy	6/30/2015	Proportion	5.3	0.3	115,324	6,529	21,759	6,529	0	0	0	0	
4390	Oregon Connections Academy	6/30/2015	Contribution	5.3	0.3	210,195	11,900	39,659	11,900	0	0	0	0	
4390	Oregon Connections Academy	6/30/2014	Proportion	5.4	0.0	184,710	0	13,680	0	0	0	0	0	
4390	Oregon Connections Academy	6/30/2014	Contribution	5.4	0.0	44,627	0	3,307	0	0	0	0	0	
4392	Eagleridge High School	6/30/2019	Proportion	5.3	4.3	141,396	114,718	26,678	26,678	26,678	26,678	26,678	8,006	
4392	Eagleridge High School	6/30/2019	Contribution	5.3	4.3	(29,638)	(24,046)	(5,592)	(5,592)	(5,592)	(5,592)	(5,592)	(1,678)	
4392	Eagleridge High School	6/30/2018	Proportion	5.2	3.2	190,826	117,432	36,697	36,697	36,697	36,697	7,341	0	
4392	Eagleridge High School	6/30/2018	Contribution	5.2	3.2	36,764	22,624	7,070	7,070	7,070	1,414	0	0	
4392	Eagleridge High School	6/30/2017	Proportion	5.2	2.2	(357,025)	(151,048)	(68,659)	(68,659)	(68,659)	(13,730)	0	0	
4392	Eagleridge High School	6/30/2017	Contribution	5.2	2.2	36,719	15,536	7,061	7,061	7,061	1,414	0	0	
4392	Eagleridge High School	6/30/2016	Proportion	5.3	1.3	105,987	25,995	19,998	19,998	5,997	0	0	0	
4392	Eagleridge High School	6/30/2016	Contribution	5.3	1.3	516	128	97	97	31	0	0	0	
4392	Eagleridge High School	6/30/2015	Proportion	5.3	0.3	(247,462)	(14,007)	(46,691)	(14,007)	0	0	0	0	
4392	Eagleridge High School	6/30/2015	Contribution	5.3	0.3	30,020	1,700	5,664	1,700	0	0	0	0	
4392	Eagleridge High School	6/30/2014	Proportion	5.4	0.0	(41,135)	0	(3,045)	0	0	0	0	0	
4392	Eagleridge High School	6/30/2014	Contribution	5.4	0.0	(36,916)	0	(2,736)	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4393	Cascade Heights Public Charter School	6/30/2019	Proportion	5.3	4.3	69,154	56,106	13,048	13,048	13,048	13,048	13,048	3,914	0
4393	Cascade Heights Public Charter School	6/30/2019	Contribution	5.3	4.3	(17,960)	(14,571)	(3,389)	(3,389)	(3,389)	(3,389)	(3,389)	(1,015)	0
4393	Cascade Heights Public Charter School	6/30/2018	Proportion	5.2	3.2	57,864	35,608	11,128	11,128	11,128	11,128	2,224	0	0
4393	Cascade Heights Public Charter School	6/30/2018	Contribution	5.2	3.2	14,725	9,061	2,832	2,832	2,832	2,832	565	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Proportion	5.2	2.2	(88,662)	(37,512)	(17,050)	(17,050)	(17,050)	(3,412)	0	0	0
4393	Cascade Heights Public Charter School	6/30/2017	Contribution	5.2	2.2	22,674	9,594	4,360	4,360	4,360	874	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Proportion	5.3	1.3	48,128	11,804	9,081	9,081	2,723	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2016	Contribution	5.3	1.3	33,230	8,150	6,270	1,880	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Proportion	5.3	0.3	(145,542)	(8,237)	(27,461)	(8,237)	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2015	Contribution	5.3	0.3	25,115	1,420	4,739	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Proportion	5.4	0.0	(34,336)	0	(2,541)	0	0	0	0	0	0
4393	Cascade Heights Public Charter School	6/30/2014	Contribution	5.4	0.0	(19,444)	0	(1,439)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2019	Proportion	5.3	4.3	19,420	15,756	3,664	3,664	3,664	3,664	3,664	1,100	0
4395	Siletz Valley Early College Academy	6/30/2019	Contribution	5.3	4.3	(61,700)	(50,058)	(11,642)	(11,642)	(11,642)	(11,642)	(11,642)	(3,490)	0
4395	Siletz Valley Early College Academy	6/30/2018	Proportion	5.2	3.2	(13,597)	(8,367)	(2,615)	(2,615)	(2,615)	(522)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2018	Contribution	5.2	3.2	19,556	12,034	3,761	3,761	3,761	751	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Proportion	5.2	2.2	(78,193)	(33,082)	(15,037)	(15,037)	(15,037)	(3,008)	0	0	0
4395	Siletz Valley Early College Academy	6/30/2017	Contribution	5.2	2.2	19,184	8,117	3,689	3,689	739	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Proportion	5.3	1.3	(29,898)	(7,334)	(5,641)	(5,641)	(1,693)	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2016	Contribution	5.3	1.3	14,061	3,449	2,653	796	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Proportion	5.3	0.3	(46,648)	(2,638)	(8,802)	(2,638)	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2015	Contribution	5.3	0.3	12,747	722	2,405	722	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Proportion	5.4	0.0	(32,422)	0	(2,402)	0	0	0	0	0	0
4395	Siletz Valley Early College Academy	6/30/2014	Contribution	5.4	0.0	(1,390)	0	(105)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2019	Proportion	5.3	4.3	(299,913)	(243,326)	(56,587)	(56,587)	(56,587)	(56,587)	(56,587)	(16,978)	0
4396	Sweet Home Charter School	6/30/2019	Contribution	5.3	4.3	(4,782)	(3,880)	(902)	(902)	(902)	(902)	(902)	(272)	0
4396	Sweet Home Charter School	6/30/2018	Proportion	5.2	3.2	57,246	35,228	11,009	11,009	11,009	11,009	2,201	0	0
4396	Sweet Home Charter School	6/30/2018	Contribution	5.2	3.2	(16,522)	(10,168)	(3,177)	(3,177)	(3,177)	(637)	0	0	0
4396	Sweet Home Charter School	6/30/2017	Proportion	5.2	2.2	314,039	132,863	60,392	60,392	60,392	12,079	0	0	0
4396	Sweet Home Charter School	6/30/2017	Contribution	5.2	2.2	14,097	5,964	2,711	2,711	542	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Proportion	5.3	1.3	(299,969)	(73,577)	(56,598)	(56,598)	(16,979)	0	0	0	0
4396	Sweet Home Charter School	6/30/2016	Contribution	5.3	1.3	47,699	11,699	9,000	2,699	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2015	Proportion	5.3	0.3	(44,634)	(2,524)	(8,422)	(2,524)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2015	Contribution	5.3	0.3	(13,886)	(786)	(2,620)	(786)	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2014	Proportion	5.4	0.0	(32,173)	0	(2,383)	0	0	0	0	0	0
4396	Sweet Home Charter School	6/30/2014	Contribution	5.4	0.0	7,501	0	556	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2019	Proportion	5.3	4.3	(205,988)	(167,122)	(38,866)	(38,866)	(38,866)	(38,866)	(38,866)	(11,658)	0
4397	Springwater Environmental Sciences School	6/30/2019	Contribution	5.3	4.3	26,301	21,339	4,962	4,962	4,962	4,962	4,962	1,491	0
4397	Springwater Environmental Sciences School	6/30/2018	Proportion	5.2	3.2	81,463	50,131	15,666	15,666	15,666	15,666	3,133	0	0
4397	Springwater Environmental Sciences School	6/30/2018	Contribution	5.2	3.2	16,022	9,880	3,081	3,081	3,081	617	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Proportion	5.2	2.2	5,127	2,169	986	986	197	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2017	Contribution	5.2	2.2	35,212	14,896	6,772	6,772	1,352	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Proportion	5.3	1.3	(287,844)	(70,604)	(54,310)	(54,310)	(16,284)	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2016	Contribution	5.3	1.3	23,093	5,665	4,357	4,357	1,308	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Proportion	5.3	0.3	36,184	2,049	6,827	2,049	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2015	Contribution	5.3	0.3	(18,603)	(1,053)	(3,510)	(1,053)	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Proportion	5.4	0.0	6,148	0	453	0	0	0	0	0	0
4397	Springwater Environmental Sciences School	6/30/2014	Contribution	5.4	0.0	14,049	0	1,039	0	0	0	0	0	0
4398	LEP High	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4398	LEP High	6/30/2016	Proportion	5.3	1.3	(2,214,731)	(543,235)	(417,874)	(417,874)	(125,361)	0	0	0	0
4398	LEP High	6/30/2016	Contribution	5.3	1.3	480	116	91	91	25	0	0	0	0
4398	LEP High	6/30/2015	Proportion	5.3	0.3	(88,669)	(5,019)	(16,730)	(5,019)	0	0	0	0	0
4398	LEP High	6/30/2015	Contribution	5.3	0.3	(202,712)	(11,472)	(38,248)	(11,472)	0	0	0	0	0
4398	LEP High	6/30/2014	Proportion	5.4	0.0	32,923	0	2,438	0	0	0	0	0	0
4398	LEP High	6/30/2014	Contribution	5.4	0.0	(62,064)	0	(4,599)	0	0	0	0	0	0
4400	Phoenix School	6/30/2019	Proportion	5.3	4.3	(309,873)	(250,873)	(58,342)	(58,342)	(58,342)	(58,342)	(58,342)	(17,505)	0
4400	Phoenix School	6/30/2019	Contribution	5.3	4.3	11,302	9,170	2,132	2,132	2,132	2,132	642	0	0
4400	Phoenix School	6/30/2018	Proportion	5.2	3.2	399,668	245,950	76,859	76,859	76,859	15,373	0	0	0
4400	Phoenix School	6/30/2018	Contribution	5.2	3.2	(6,577)	(4,047)	(1,265)	(1,265)	(1,265)	(252)	0	0	0
4400	Phoenix School	6/30/2017	Proportion	5.2	2.2	15,369	6,501	2,956	2,956	589	0	0	0	0
4400	Phoenix School	6/30/2017	Contribution	5.2	2.2	59,496	25,170	11,442	11,442	11,442	2,286	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4400	Phoenix School	6/30/2016	Proportion	5.3	1.3	299,581	73,481	56,525	56,525	16,956	0	0	0	
4400	Phoenix School	6/30/2016	Contribution	5.3	1.3	42,372	10,392	7,995	7,995	2,397	0	0	0	
4400	Phoenix School	6/30/2015	Proportion	5.3	0.3	6,426	366	1,212	366	0	0	0	0	
4400	Phoenix School	6/30/2015	Contribution	5.3	0.3	65,088	3,683	12,281	3,683	0	0	0	0	
4400	Phoenix School	6/30/2014	Proportion	5.4	0.0	6,538	0	483	0	0	0	0	0	
4400	Phoenix School	6/30/2014	Contribution	5.4	0.0	75,672	0	5,607	0	0	0	0	0	
4401	Ballston Community School	6/30/2019	Proportion	5.3	4.3	(72,531)	(58,846)	(13,685)	(13,685)	(13,685)	(13,685)	(13,685)	(4,106)	
4401	Ballston Community School	6/30/2019	Contribution	5.3	4.3	2,892	2,346	546	546	546	546	546	162	
4401	Ballston Community School	6/30/2018	Proportion	5.2	3.2	(137,549)	(84,645)	(26,452)	(26,452)	(26,452)	(26,452)	(5,289)	0	
4401	Ballston Community School	6/30/2018	Contribution	5.2	3.2	(4,754)	(2,926)	(914)	(914)	(914)	(914)	(184)	0	
4401	Ballston Community School	6/30/2017	Proportion	5.2	2.2	24,851	10,514	4,779	4,779	4,779	956	0	0	
4401	Ballston Community School	6/30/2017	Contribution	5.2	2.2	(11,776)	(4,981)	(2,265)	(2,265)	(2,265)	(451)	0	0	
4401	Ballston Community School	6/30/2016	Proportion	5.3	1.3	(14,582)	(3,578)	(2,751)	(2,751)	(827)	0	0	0	
4401	Ballston Community School	6/30/2016	Contribution	5.3	1.3	14,066	3,450	2,654	2,654	796	0	0	0	
4401	Ballston Community School	6/30/2015	Proportion	5.3	0.3	(55,741)	(3,156)	(10,517)	(3,156)	0	0	0	0	
4401	Ballston Community School	6/30/2015	Contribution	5.3	0.3	6,199	349	1,170	349	0	0	0	0	
4401	Ballston Community School	6/30/2014	Proportion	5.4	0.0	21,549	0	1,594	0	0	0	0	0	
4401	Ballston Community School	6/30/2014	Contribution	5.4	0.0	(8,035)	0	(695)	0	0	0	0	0	
4402	Sage Community School	6/30/2019	Proportion	5.3	4.3	7,741	6,280	1,461	1,461	1,461	1,461	1,461	436	
4402	Sage Community School	6/30/2019	Contribution	5.3	4.3	22,225	18,032	4,193	4,193	4,193	4,193	4,193	1,260	
4402	Sage Community School	6/30/2018	Proportion	5.2	3.2	(280,653)	(172,709)	(53,972)	(53,972)	(53,972)	(53,972)	(10,793)	0	
4402	Sage Community School	6/30/2018	Contribution	5.2	3.2	48,856	30,066	9,395	9,395	9,395	9,395	1,881	0	
4402	Sage Community School	6/30/2017	Proportion	5.2	2.2	24,875	10,523	4,784	4,784	4,784	955	0	0	
4402	Sage Community School	6/30/2017	Contribution	5.2	2.2	8,982	3,801	1,727	1,727	1,727	347	0	0	
4402	Sage Community School	6/30/2016	Proportion	5.3	1.3	(162,776)	(39,928)	(30,712)	(30,712)	(9,216)	0	0	0	
4402	Sage Community School	6/30/2016	Contribution	5.3	1.3	13,777	3,381	2,599	2,599	782	0	0	0	
4402	Sage Community School	6/30/2015	Proportion	5.3	0.3	(17,261)	(976)	(3,257)	(976)	0	0	0	0	
4402	Sage Community School	6/30/2015	Contribution	5.3	0.3	(7,188)	(408)	(1,356)	(408)	0	0	0	0	
4402	Sage Community School	6/30/2014	Proportion	5.4	0.0	91,629	0	6,789	0	0	0	0	0	
4402	Sage Community School	6/30/2014	Contribution	5.4	0.0	(5,630)	0	(415)	0	0	0	0	0	
4403	Portland Village School	6/30/2019	Proportion	5.3	4.3	(1,092,206)	(886,129)	(206,077)	(206,077)	(206,077)	(206,077)	(206,077)	(61,821)	
4403	Portland Village School	6/30/2019	Contribution	5.3	4.3	456,495	370,364	86,131	86,131	86,131	86,131	86,131	25,840	
4403	Portland Village School	6/30/2018	Proportion	5.2	3.2	(165,494)	(101,842)	(31,826)	(31,826)	(31,826)	(31,826)	(6,364)	0	
4403	Portland Village School	6/30/2018	Contribution	5.2	3.2	(90,443)	(55,657)	(17,393)	(17,393)	(17,393)	(17,393)	(3,478)	0	
4403	Portland Village School	6/30/2017	Proportion	5.2	2.2	125,350	53,032	24,106	24,106	24,106	4,820	0	0	
4403	Portland Village School	6/30/2017	Contribution	5.2	2.2	25,632	10,845	4,929	4,929	4,929	987	0	0	
4403	Portland Village School	6/30/2016	Proportion	5.3	1.3	(99,779)	(24,475)	(18,826)	(18,826)	(5,649)	0	0	0	
4403	Portland Village School	6/30/2016	Contribution	5.3	1.3	42,753	10,485	8,067	8,067	2,418	0	0	0	
4403	Portland Village School	6/30/2015	Proportion	5.3	0.3	(100,105)	(5,665)	(18,888)	(5,665)	0	0	0	0	
4403	Portland Village School	6/30/2015	Contribution	5.3	0.3	89,164	5,049	16,823	5,049	0	0	0	0	
4403	Portland Village School	6/30/2014	Proportion	5.4	0.0	77,299	0	5,724	0	0	0	0	0	
4403	Portland Village School	6/30/2014	Contribution	5.4	0.0	(38,530)	0	(2,855)	0	0	0	0	0	
4404	Alliance Charter Academy	6/30/2019	Proportion	5.3	4.3	(501,731)	(407,065)	(94,666)	(94,666)	(94,666)	(94,666)	(94,666)	(28,401)	
4404	Alliance Charter Academy	6/30/2019	Contribution	5.3	4.3	319,820	259,477	60,343	60,343	60,343	60,343	60,343	18,105	
4404	Alliance Charter Academy	6/30/2018	Proportion	5.2	3.2	(34,161)	(21,023)	(6,569)	(6,569)	(6,569)	(6,569)	(1,316)	0	
4404	Alliance Charter Academy	6/30/2018	Contribution	5.2	3.2	(9,289)	(5,717)	(1,786)	(1,786)	(1,786)	(1,786)	(359)	0	
4404	Alliance Charter Academy	6/30/2017	Proportion	5.2	2.2	(171,292)	(72,469)	(32,941)	(32,941)	(32,941)	(6,587)	0	0	
4404	Alliance Charter Academy	6/30/2017	Contribution	5.2	2.2	37,344	15,798	7,182	7,182	1,434	0	0	0	
4404	Alliance Charter Academy	6/30/2016	Proportion	5.3	1.3	(62,117)	(15,237)	(11,720)	(11,720)	(3,517)	0	0	0	
4404	Alliance Charter Academy	6/30/2016	Contribution	5.3	1.3	34,052	8,352	6,425	6,425	1,927	0	0	0	
4404	Alliance Charter Academy	6/30/2015	Proportion	5.3	0.3	(34,317)	(1,942)	(6,475)	(1,942)	0	0	0	0	
4404	Alliance Charter Academy	6/30/2015	Contribution	5.3	0.3	25,395	1,435	4,792	1,435	0	0	0	0	
4404	Alliance Charter Academy	6/30/2014	Proportion	5.4	0.0	60,208	0	4,458	0	0	0	0	0	
4404	Alliance Charter Academy	6/30/2014	Contribution	5.4	0.0	16,511	0	1,221	0	0	0	0	0	
4405	Forest Grove Community School	6/30/2019	Proportion	5.3	4.3	4,868	3,950	918	918	918	918	918	278	
4405	Forest Grove Community School	6/30/2019	Contribution	5.3	4.3	41,747	33,870	7,877	7,877	7,877	7,877	7,877	2,362	
4405	Forest Grove Community School	6/30/2018	Proportion	5.2	3.2	(49,778)	(30,632)	(9,573)	(9,573)	(9,573)	(9,573)	(1,913)	0	
4405	Forest Grove Community School	6/30/2018	Contribution	5.2	3.2	18,514	11,394	3,560	3,560	3,560	714	0	0	
4405	Forest Grove Community School	6/30/2017	Proportion	5.2	2.2	(64,888)	(27,454)	(12,478)	(12,478)	(12,478)	(2,498)	0	0	
4405	Forest Grove Community School	6/30/2017	Contribution	5.2	2.2	21,686	9,176	4,170	4,170	836	0	0	0	
4405	Forest Grove Community School	6/30/2016	Proportion	5.3	1.3	(7,002)	(1,718)	(1,321)	(1,321)	(397)	0	0	0	
4405	Forest Grove Community School	6/30/2016	Contribution	5.3	1.3	20,513	5,033	3,870	3,870	1,163	0	0	0	
4405	Forest Grove Community School	6/30/2015	Proportion	5.3	0.3	85,267	4,827	16,088	4,827	0	0	0	0	
4405	Forest Grove Community School	6/30/2015	Contribution	5.3	0.3	14,114	799	2,663	799	0	0	0	0	
4405	Forest Grove Community School	6/30/2014	Proportion	5.4	0.0	(9,891)	0	(731)	0	0	0	0	0	
4405	Forest Grove Community School	6/30/2014	Contribution	5.4	0.0	26,305	0	1,950	0	0	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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	
4407	Madrone Trail Public Charter School	6/30/2019	Proportion	5.3	4.3	264,435	214,542	49,893	49,893	49,893	49,893	49,893	49,893	14,970	0
4407	Madrone Trail Public Charter School	6/30/2019	Contribution	5.3	4.3	(18,102)	(14,687)	(3,415)	(3,415)	(3,415)	(3,415)	(3,415)	(3,415)	(1,027)	0
4407	Madrone Trail Public Charter School	6/30/2018	Proportion	5.2	3.2	(97,181)	(59,803)	(18,689)	(18,689)	(18,689)	(18,689)	(18,689)	(3,736)	0	0
4407	Madrone Trail Public Charter School	6/30/2018	Contribution	5.2	3.2	51,372	31,614	9,879	9,879	9,879	9,879	9,879	1,977	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Proportion	5.2	2.2	(252,906)	(106,998)	(48,636)	(48,636)	(48,636)	(48,636)	(9,726)	0	0	0
4407	Madrone Trail Public Charter School	6/30/2017	Contribution	5.2	2.2	52,515	22,218	10,099	10,099	10,099	10,099	2,020	0	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Proportion	5.3	1.3	(31,745)	(7,785)	(5,990)	(5,990)	(1,795)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2016	Contribution	5.3	1.3	(4,587)	(1,127)	(865)	(865)	(262)	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Proportion	5.3	0.3	89,294	5,054	16,848	5,054	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2015	Contribution	5.3	0.3	13,435	760	2,535	760	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Proportion	5.4	0.0	1,668	0	123	0	0	0	0	0	0	0
4407	Madrone Trail Public Charter School	6/30/2014	Contribution	5.4	0.0	49,176	0	3,641	0	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2019	Proportion	5.3	4.3	(6,881)	(5,583)	(1,298)	(1,298)	(1,298)	(1,298)	(1,298)	(391)	0	0
4408	Muddy Creek Charter School	6/30/2019	Contribution	5.3	4.3	24,959	20,250	4,709	4,709	4,709	4,709	4,709	1,414	0	0
4408	Muddy Creek Charter School	6/30/2018	Proportion	5.2	3.2	5,030	3,096	967	967	967	967	195	0	0	0
4408	Muddy Creek Charter School	6/30/2018	Contribution	5.2	3.2	8,777	5,401	1,688	1,688	1,688	1,688	337	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Proportion	5.2	2.2	(38,940)	(16,476)	(7,488)	(7,488)	(7,488)	(1,500)	0	0	0	0
4408	Muddy Creek Charter School	6/30/2017	Contribution	5.2	2.2	10,601	4,484	2,039	2,039	406	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Proportion	5.3	1.3	61,902	15,182	11,680	11,680	3,502	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2016	Contribution	5.3	1.3	8,363	2,051	1,578	1,578	473	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2015	Proportion	5.3	0.3	82,137	4,647	15,498	4,647	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2015	Contribution	5.3	0.3	17,989	1,019	3,394	1,019	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2014	Proportion	5.4	0.0	8,890	0	660	0	0	0	0	0	0	0
4408	Muddy Creek Charter School	6/30/2014	Contribution	5.4	0.0	21,526	0	1,596	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2019	Proportion	5.3	4.3	1,124,126	912,027	212,099	212,099	212,099	212,099	212,099	212,099	63,631	0
4409	Southwest Charter School	6/30/2019	Contribution	5.3	4.3	(14,947)	(12,127)	(2,820)	(2,820)	(2,820)	(2,820)	(2,820)	(847)	0	0
4409	Southwest Charter School	6/30/2018	Proportion	5.2	3.2	(915,291)	(563,255)	(176,018)	(176,018)	(176,018)	(176,018)	(176,018)	(35,201)	0	0
4409	Southwest Charter School	6/30/2018	Contribution	5.2	3.2	136,329	83,895	26,217	26,217	26,217	26,217	5,244	0	0	0
4409	Southwest Charter School	6/30/2017	Proportion	5.2	2.2	(46,331)	(19,601)	(8,910)	(8,910)	(8,910)	(1,781)	0	0	0	0
4409	Southwest Charter School	6/30/2017	Contribution	5.2	2.2	20,223	8,556	3,889	3,889	778	0	0	0	0	0
4409	Southwest Charter School	6/30/2016	Proportion	5.3	1.3	110,720	27,156	20,891	20,891	6,265	0	0	0	0	0
4409	Southwest Charter School	6/30/2016	Contribution	5.3	1.3	14,658	3,594	2,766	2,766	828	0	0	0	0	0
4409	Southwest Charter School	6/30/2015	Proportion	5.3	0.3	(157,950)	(8,940)	(29,802)	(8,940)	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2015	Contribution	5.3	0.3	20,016	1,131	3,777	1,131	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2014	Proportion	5.4	0.0	56,316	0	4,171	0	0	0	0	0	0	0
4409	Southwest Charter School	6/30/2014	Contribution	5.4	0.0	(17,426)	0	(1,291)	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2017	Proportion	5.2	2.2	(528,891)	(223,761)	(101,710)	(101,710)	(101,710)	(101,710)	(20,341)	0	0	0
4410	Ace Academy	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2016	Proportion	5.3	1.3	(106,090)	(26,022)	(20,017)	(20,017)	(6,005)	0	0	0	0	0
4410	Ace Academy	6/30/2016	Contribution	5.3	1.3	(41,146)	(10,094)	(7,763)	(7,763)	(2,331)	0	0	0	0	0
4410	Ace Academy	6/30/2015	Proportion	5.3	0.3	31,074	1,759	5,863	1,759	0	0	0	0	0	0
4410	Ace Academy	6/30/2015	Contribution	5.3	0.3	9,292	527	1,753	527	0	0	0	0	0	0
4410	Ace Academy	6/30/2014	Proportion	5.4	0.0	(42,311)	0	(3,136)	0	0	0	0	0	0	0
4410	Ace Academy	6/30/2014	Contribution	5.4	0.0	10,223	0	758	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2019	Proportion	5.3	4.3	(97,314)	(78,953)	(18,361)	(18,361)	(18,361)	(18,361)	(18,361)	(18,361)	(5,509)	0
4411	Sherwood Charter School	6/30/2019	Contribution	5.3	4.3	(402)	(326)	(76)	(76)	(76)	(76)	(76)	(22)	0	0
4411	Sherwood Charter School	6/30/2018	Proportion	5.2	3.2	(274,037)	(168,639)	(52,699)	(52,699)	(52,699)	(52,699)	(10,542)	0	0	0
4411	Sherwood Charter School	6/30/2018	Contribution	5.2	3.2	12,244	7,534	2,355	2,355	2,355	2,355	469	0	0	0
4411	Sherwood Charter School	6/30/2017	Proportion	5.2	2.2	159,384	67,431	30,651	30,651	30,651	6,129	0	0	0	0
4411	Sherwood Charter School	6/30/2017	Contribution	5.2	2.2	(12,280)	(5,194)	(2,362)	(2,362)	(2,362)	(470)	0	0	0	0
4411	Sherwood Charter School	6/30/2016	Proportion	5.3	1.3	166,193	40,765	31,357	31,357	9,408	0	0	0	0	0
4411	Sherwood Charter School	6/30/2016	Contribution	5.3	1.3	23,091	5,663	4,357	4,357	1,306	0	0	0	0	0
4411	Sherwood Charter School	6/30/2015	Proportion	5.3	0.3	(36,154)	(2,044)	(6,822)	(2,044)	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2015	Contribution	5.3	0.3	47,708	2,698	9,002	2,698	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2014	Proportion	5.4	0.0	40,368	0	2,988	0	0	0	0	0	0	0
4411	Sherwood Charter School	6/30/2014	Contribution	5.4	0.0	30,629	0	2,269	0	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2019	Proportion	5.3	4.3	99,293	80,558	18,735	18,735	18,735	18,735	18,735	5,618	0	0
4412	Estacada Web Academy	6/30/2019	Contribution	5.3	4.3	132,666	107,635	25,031	25,031	25,031	25,031	25,031	7,511	0	0
4412	Estacada Web Academy	6/30/2018	Proportion	5.2	3.2	200,123	123,153	38,485	38,485	38,485	38,485	7,698	0	0	0
4412	Estacada Web Academy	6/30/2018	Contribution	5.2	3.2	77,227	47,525	14,851	14,851	14,851	14,851	2,972	0	0	0
4412	Estacada Web Academy	6/30/2017	Proportion	5.2	2.2	21,694	51,274	9,860	9,860	1,974	0	0	0	0	0
4412	Estacada Web Academy	6/30/2017	Contribution	5.2	2.2	106,383	45,009	20,458	20,458	20,458	4,093	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4412	Estacada Web Academy	6/30/2016	Proportion	5.3	1.3	(226,662)	(55,598)	(42,766)	(42,766)	(12,832)	0	0	0	0
4412	Estacada Web Academy	6/30/2016	Contribution	5.3	1.3	77,922	19,114	14,702	14,702	4,412	0	0	0	0
4412	Estacada Web Academy	6/30/2015	Proportion	5.3	0.3	(25,897)	(1,467)	(4,886)	(1,467)	0	0	0	0	0
4412	Estacada Web Academy	6/30/2015	Contribution	5.3	0.3	33,826	1,916	6,382	1,916	0	0	0	0	0
4412	Estacada Web Academy	6/30/2014	Proportion	5.4	0.0	(20,661)	0	(1,531)	0	0	0	0	0	0
4412	Estacada Web Academy	6/30/2014	Contribution	5.4	0.0	27,644	0	2,049	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4413	Marcola Early College Academy	6/30/2019	Contribution	5.3	4.3	14,181	11,505	2,676	2,676	2,676	2,676	2,676	801	0
4414	Marcola Web Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4414	Marcola Web Academy	6/30/2019	Contribution	5.3	4.3	8,581	6,962	1,619	1,619	1,619	1,619	1,619	486	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Proportion	5.3	4.3	(12,392)	(10,054)	(2,338)	(2,338)	(2,338)	(2,338)	(2,338)	(702)	0
4418	Lewis And Clark Montessori Charter School	6/30/2019	Contribution	5.3	4.3	(21,211)	(17,209)	(4,002)	(4,002)	(4,002)	(4,002)	(4,002)	(1,201)	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Proportion	5.2	3.2	219,827	135,279	42,274	42,274	42,274	42,274	42,274	8,457	0
4418	Lewis And Clark Montessori Charter School	6/30/2018	Contribution	5.2	3.2	41,222	25,368	7,927	7,927	7,927	7,927	1,587	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Proportion	5.2	2.2	402,689	170,369	77,440	77,440	77,440	15,489	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2017	Contribution	5.2	2.2	67,466	28,544	12,974	12,974	12,974	2,586	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Proportion	5.3	1.3	172,538	42,322	32,554	32,554	9,768	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2016	Contribution	5.3	1.3	81,291	19,939	15,338	15,338	4,601	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Proportion	5.3	0.3	(286,905)	(16,240)	(54,133)	(16,240)	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2015	Contribution	5.3	0.3	56,128	3,178	10,590	3,178	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Proportion	5.4	0.0	135,259	0	10,019	0	0	0	0	0	0
4418	Lewis And Clark Montessori Charter School	6/30/2014	Contribution	5.4	0.0	25,499	0	1,889	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2019	Proportion	5.3	4.3	385,441	312,716	72,725	72,725	72,725	72,725	72,725	21,816	0
4419	Silvies River Web Academy	6/30/2019	Contribution	5.3	4.3	86,387	70,088	16,299	16,299	16,299	16,299	16,299	4,892	0
4419	Silvies River Web Academy	6/30/2018	Proportion	5.2	3.2	200,950	123,662	38,644	38,644	38,644	38,644	7,730	0	0
4419	Silvies River Web Academy	6/30/2018	Contribution	5.2	3.2	82,887	51,007	15,940	15,940	15,940	15,940	3,187	0	0
4419	Silvies River Web Academy	6/30/2017	Proportion	5.2	2.2	97,486	41,245	18,747	18,747	18,747	3,751	0	0	0
4419	Silvies River Web Academy	6/30/2017	Contribution	5.2	2.2	51,363	21,729	9,878	9,878	9,878	1,973	0	0	0
4419	Silvies River Web Academy	6/30/2016	Proportion	5.3	1.3	108,336	26,572	20,441	20,441	6,131	0	0	0	0
4419	Silvies River Web Academy	6/30/2016	Contribution	5.3	1.3	23,816	5,840	4,494	4,494	1,346	0	0	0	0
4419	Silvies River Web Academy	6/30/2015	Proportion	5.3	0.3	(35,362)	(2,002)	(6,672)	(2,002)	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2015	Contribution	5.3	0.3	19,339	1,094	3,649	1,094	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2014	Proportion	5.4	0.0	(974)	0	(74)	0	0	0	0	0	0
4419	Silvies River Web Academy	6/30/2014	Contribution	5.4	0.0	8,762	0	647	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2019	Proportion	5.3	4.3	234,594	190,331	44,263	44,263	44,263	44,263	44,263	13,279	0
4420	Oregon Virtual Academy	6/30/2019	Contribution	5.3	4.3	(80,805)	(65,559)	(15,246)	(15,246)	(15,246)	(15,246)	(15,246)	(4,575)	0
4420	Oregon Virtual Academy	6/30/2018	Proportion	5.2	3.2	303,375	186,693	58,341	58,341	58,341	58,341	11,670	0	0
4420	Oregon Virtual Academy	6/30/2018	Contribution	5.2	3.2	195,102	120,062	37,520	37,520	37,520	37,520	7,502	0	0
4420	Oregon Virtual Academy	6/30/2017	Proportion	5.2	2.2	57,082	24,143	10,973	10,973	10,973	2,197	0	0	0
4420	Oregon Virtual Academy	6/30/2017	Contribution	5.2	2.2	213,587	90,385	41,074	41,074	41,074	8,217	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Proportion	5.3	1.3	243,414	59,706	45,927	45,927	13,779	0	0	0	0
4420	Oregon Virtual Academy	6/30/2016	Contribution	5.3	1.3	193,971	47,579	36,598	36,598	10,981	0	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Proportion	5.3	0.3	338,417	19,157	63,852	19,157	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2015	Contribution	5.3	0.3	123,915	7,015	23,380	7,015	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2014	Proportion	5.4	0.0	132,926	0	9,846	0	0	0	0	0	0
4420	Oregon Virtual Academy	6/30/2014	Contribution	5.4	0.0	95,927	0	7,107	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Proportion	5.3	1.3	(33,037)	(8,105)	(6,233)	(6,233)	(1,872)	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Proportion	5.3	0.3	26,259	1,484	4,955	1,484	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2015	Contribution	5.3	0.3	(3,868)	(218)	(730)	(218)	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4421	Home Scholars Academy of Oakridge and Westfir	6/30/2014	Contribution	5.4	0.0	3,831	0	286	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2019	Proportion	5.3	4.3	357,455	290,011	67,444	67,444	67,444	67,444	67,444	20,235	0
4422	Redmond Proficiency Academy	6/30/2019	Contribution	5.3	4.3	(31,963)	(25,932)	(6,031)	(6,031)	(6,031)	(6,031)	(6,031)	(1,808)	0
4422	Redmond Proficiency Academy	6/30/2018	Proportion	5.2	3.2	388,975	239,369	74,803	74,803	74,803	14,960	0	0	0
4422	Redmond Proficiency Academy	6/30/2018	Contribution	5.2	3.2	104,733	64,451	20,141	20,141	20,141	4,028	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Proportion	5.2	2.2	(14,221)	(6,016)	(2,735)	(2,735)	(546)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2017	Contribution	5.2	2.2	148,910	62,999	28,637	28,637	5,725	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Proportion	5.3	1.3	(411,032)	(100,820)	(77,553)	(77,553)	(23,267)	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2016	Contribution	5.3	1.3	111,169	27,269	20,975	20,975	6,294	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4422	Redmond Proficiency Academy	6/30/2015	Proportion	5.3	0.3	5,228	298	986	298	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2015	Contribution	5.3	0.3	37,847	2,142	7,141	2,142	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2014	Proportion	5.4	0.0	92,717	0	6,867	0	0	0	0	0	0
4422	Redmond Proficiency Academy	6/30/2014	Contribution	5.4	0.0	21,233	0	1,573	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2019	Proportion	5.3	4.3	46,723	37,907	8,816	8,816	8,816	8,816	8,816	2,643	0
4423	Molalla River Academy	6/30/2019	Contribution	5.3	4.3	115,255	93,509	21,746	21,746	21,746	21,746	21,746	6,525	0
4423	Molalla River Academy	6/30/2018	Proportion	5.2	3.2	114,664	70,562	22,051	22,051	22,051	22,051	4,409	0	0
4423	Molalla River Academy	6/30/2018	Contribution	5.2	3.2	4,502	2,770	866	866	866	866	172	0	0
4423	Molalla River Academy	6/30/2017	Proportion	5.2	2.2	(20,588)	(8,711)	(3,959)	(3,959)	(3,959)	(793)	0	0	0
4423	Molalla River Academy	6/30/2017	Contribution	5.2	2.2	45,342	19,182	8,720	8,720	8,720	1,742	0	0	0
4423	Molalla River Academy	6/30/2016	Proportion	5.3	1.3	(33,498)	(8,218)	(6,320)	(6,320)	(1,898)	0	0	0	0
4423	Molalla River Academy	6/30/2016	Contribution	5.3	1.3	43,872	10,760	8,278	8,278	2,482	0	0	0	0
4423	Molalla River Academy	6/30/2015	Proportion	5.3	0.3	(63,202)	(3,577)	(11,925)	(3,577)	0	0	0	0	0
4423	Molalla River Academy	6/30/2015	Contribution	5.3	0.3	13,802	2,604	782	782	0	0	0	0	0
4423	Molalla River Academy	6/30/2014	Proportion	5.4	0.0	39,535	0	2,930	0	0	0	0	0	0
4423	Molalla River Academy	6/30/2014	Contribution	5.4	0.0	2,644	0	194	0	0	0	0	0	0
4424	The Ivy School	6/30/2019	Proportion	5.3	4.3	(496,574)	(402,881)	(93,693)	(93,693)	(93,693)	(93,693)	(93,693)	(28,109)	0
4424	The Ivy School	6/30/2019	Contribution	5.3	4.3	100,875	81,842	19,033	19,033	19,033	19,033	5,710	0	0
4424	The Ivy School	6/30/2018	Proportion	5.2	3.2	(352,899)	(217,169)	(67,865)	(67,865)	(67,865)	(67,865)	(13,574)	0	0
4424	The Ivy School	6/30/2018	Contribution	5.2	3.2	(8,918)	(5,488)	(1,715)	(1,715)	(1,715)	(343)	0	0	0
4424	The Ivy School	6/30/2017	Proportion	5.2	2.2	936,282	396,120	180,054	180,054	180,054	36,012	0	0	0
4424	The Ivy School	6/30/2017	Contribution	5.2	2.2	27,532	11,647	5,295	5,295	5,295	1,057	0	0	0
4424	The Ivy School	6/30/2016	Proportion	5.3	1.3	(89,554)	(21,966)	(16,897)	(16,897)	(5,069)	0	0	0	0
4424	The Ivy School	6/30/2016	Contribution	5.3	1.3	105,454	25,866	19,897	19,897	5,969	0	0	0	0
4424	The Ivy School	6/30/2015	Proportion	5.3	0.3	(27,997)	(1,587)	(5,282)	(1,587)	0	0	0	0	0
4424	The Ivy School	6/30/2015	Contribution	5.3	0.3	60,168	3,408	11,352	3,408	0	0	0	0	0
4424	The Ivy School	6/30/2014	Proportion	5.4	0.0	6,243	0	463	0	0	0	0	0	0
4424	The Ivy School	6/30/2014	Contribution	5.4	0.0	(26,882)	0	(1,992)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2019	Proportion	5.3	4.3	(6,003)	(4,870)	(1,133)	(1,133)	(1,133)	(1,133)	(1,133)	(338)	0
4429	Clackamas Web Academy	6/30/2019	Contribution	5.3	4.3	209	170	39	39	39	39	14	0	0
4429	Clackamas Web Academy	6/30/2018	Proportion	5.2	3.2	3,980	2,450	765	765	765	155	0	0	0
4429	Clackamas Web Academy	6/30/2018	Contribution	5.2	3.2	(130)	(80)	(25)	(25)	(25)	(5)	0	0	0
4429	Clackamas Web Academy	6/30/2017	Proportion	5.2	2.2	(7,725)	(3,267)	(1,486)	(1,486)	(1,486)	(295)	0	0	0
4429	Clackamas Web Academy	6/30/2017	Contribution	5.2	2.2	1,166	494	224	224	46	0	0	0	0
4429	Clackamas Web Academy	6/30/2016	Proportion	5.3	1.3	(7,976)	(1,956)	(1,505)	(1,505)	(451)	0	0	0	0
4429	Clackamas Web Academy	6/30/2016	Contribution	5.3	1.3	(144)	(36)	(27)	(9)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2015	Proportion	5.3	0.3	(7,900)	(445)	(1,491)	(445)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2015	Contribution	5.3	0.3	(354)	(19)	(67)	(19)	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2014	Proportion	5.4	0.0	(1,209)	0	(89)	0	0	0	0	0	0
4429	Clackamas Web Academy	6/30/2014	Contribution	5.4	0.0	(1,252)	0	(92)	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Proportion	5.3	4.3	(15,646)	(12,694)	(2,952)	(2,952)	(2,952)	(2,952)	(886)	0	0
4430	Clackamas Charter Alliance 2	6/30/2019	Contribution	5.3	4.3	672	545	127	127	127	127	37	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Proportion	5.2	3.2	593	365	114	114	114	23	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2018	Contribution	5.2	3.2	(2,105)	(1,295)	(405)	(405)	(405)	(80)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Proportion	5.2	2.2	(6,618)	(2,799)	(1,273)	(1,273)	(1,273)	(253)	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2017	Contribution	5.2	2.2	2,101	889	404	404	81	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Proportion	5.3	1.3	(6,237)	(1,529)	(1,177)	(1,177)	(352)	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2016	Contribution	5.3	1.3	2,233	549	421	421	128	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Proportion	5.3	0.3	(28,252)	(1,597)	(5,331)	(1,597)	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2015	Contribution	5.3	0.3	1,775	100	335	100	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Proportion	5.4	0.0	3,280	0	245	0	0	0	0	0	0
4430	Clackamas Charter Alliance 2	6/30/2014	Contribution	5.4	0.0	(2,839)	0	(209)	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2016	Proportion	5.3	1.3	(1,032,563)	(253,271)	(194,823)	(194,823)	(58,448)	0	0	0	0
4431	Corbett Charter School	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2015	Proportion	5.3	0.3	(621,374)	(35,174)	(117,240)	(35,174)	0	0	0	0	0
4431	Corbett Charter School	6/30/2015	Contribution	5.3	0.3	(111,103)	(6,288)	(20,963)	(6,288)	0	0	0	0	0
4431	Corbett Charter School	6/30/2014	Proportion	5.4	0.0	7,925	0	585	0	0	0	0	0	0
4431	Corbett Charter School	6/30/2014	Contribution	5.4	0.0	(169,972)	0	(12,592)	0	0	0	0	0	0
4432	Renaissance Public Academy	6/30/2019	Proportion	5.3	4.3	(610,612)	(495,402)	(115,210)	(115,210)	(115,210)	(115,210)	(115,210)	(34,562)	0
4432	Renaissance Public Academy	6/30/2019	Contribution	5.3	4.3	80,419	65,246	15,173	15,173	15,173	15,173	15,173	4,554	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4432	Renaissance Public Academy	6/30/2018	Proportion	5.2	3.2	42,451	26,123	8,164	8,164	8,164	8,164	1,631	0	
4432	Renaissance Public Academy	6/30/2018	Contribution	5.2	3.2	3,413	2,101	656	656	656	656	133	0	
4432	Renaissance Public Academy	6/30/2017	Proportion	5.2	2.2	44,497	18,826	8,557	8,557	8,557	1,712	0	0	
4432	Renaissance Public Academy	6/30/2017	Contribution	5.2	2.2	8,896	3,763	1,711	1,711	1,711	341	0	0	
4432	Renaissance Public Academy	6/30/2016	Proportion	5.3	1.3	161,601	39,637	30,491	30,491	9,146	0	0	0	
4432	Renaissance Public Academy	6/30/2016	Contribution	5.3	1.3	15,964	3,916	3,012	3,012	904	0	0	0	
4432	Renaissance Public Academy	6/30/2015	Proportion	5.3	0.3	(336,528)	(19,048)	(63,496)	(19,048)	0	0	0	0	
4432	Renaissance Public Academy	6/30/2015	Contribution	5.3	0.3	22,919	1,299	4,324	1,299	0	0	0	0	
4432	Renaissance Public Academy	6/30/2014	Proportion	5.4	0.0	29,425	0	2,180	0	0	0	0	0	
4432	Renaissance Public Academy	6/30/2014	Contribution	5.4	0.0	(35,176)	0	(2,606)	0	0	0	0	0	
4433	Powell Butte Community Charter School	6/30/2019	Proportion	5.3	4.3	86,650	70,301	16,349	16,349	16,349	16,349	16,349	4,905	
4433	Powell Butte Community Charter School	6/30/2019	Contribution	5.3	4.3	21,074	17,098	3,976	3,976	3,976	3,976	1,194	0	
4433	Powell Butte Community Charter School	6/30/2018	Proportion	5.2	3.2	(98,164)	(60,408)	(18,878)	(18,878)	(18,878)	(18,878)	(3,774)	0	
4433	Powell Butte Community Charter School	6/30/2018	Contribution	5.2	3.2	38,712	23,822	7,445	7,445	7,445	7,445	1,487	0	
4433	Powell Butte Community Charter School	6/30/2017	Proportion	5.2	2.2	416,541	176,229	80,104	80,104	80,104	16,021	0	0	
4433	Powell Butte Community Charter School	6/30/2017	Contribution	5.2	2.2	18,246	7,719	3,509	3,509	701	0	0	0	
4433	Powell Butte Community Charter School	6/30/2016	Proportion	5.3	1.3	(323,853)	(79,437)	(61,104)	(61,104)	(18,333)	0	0	0	
4433	Powell Butte Community Charter School	6/30/2016	Contribution	5.3	1.3	61,305	15,037	11,567	11,567	3,470	0	0	0	
4433	Powell Butte Community Charter School	6/30/2015	Proportion	5.3	0.3	40,731	2,306	7,685	2,306	0	0	0	0	
4433	Powell Butte Community Charter School	6/30/2015	Contribution	5.3	0.3	551	31	104	31	0	0	0	0	
4433	Powell Butte Community Charter School	6/30/2014	Proportion	5.4	0.0	24,215	0	1,795	0	0	0	0	0	
4433	Powell Butte Community Charter School	6/30/2014	Contribution	5.4	0.0	(18,780)	0	(1,390)	0	0	0	0	0	
4434	Logos Public Charter School	6/30/2019	Proportion	5.3	4.3	4,569,394	3,707,244	862,150	862,150	862,150	862,150	862,150	258,644	
4434	Logos Public Charter School	6/30/2019	Contribution	5.3	4.3	(10,858)	(8,809)	(2,049)	(2,049)	(2,049)	(2,049)	(2,049)	(613)	
4434	Logos Public Charter School	6/30/2018	Proportion	5.2	3.2	(4,158,637)	(2,559,161)	(799,738)	(799,738)	(799,738)	(799,738)	(159,947)	0	
4434	Logos Public Charter School	6/30/2018	Contribution	5.2	3.2	591,314	363,886	113,714	113,714	113,714	113,714	22,744	0	
4434	Logos Public Charter School	6/30/2017	Proportion	5.2	2.2	159,701	67,565	30,712	30,712	30,712	6,141	0	0	
4434	Logos Public Charter School	6/30/2017	Contribution	5.2	2.2	(245,942)	(104,051)	(47,297)	(47,297)	(47,297)	(9,457)	0	0	
4434	Logos Public Charter School	6/30/2016	Proportion	5.3	1.3	(519,326)	(127,382)	(97,986)	(97,986)	(29,396)	0	0	0	
4434	Logos Public Charter School	6/30/2016	Contribution	5.3	1.3	80,852	19,832	15,255	15,255	4,577	0	0	0	
4434	Logos Public Charter School	6/30/2015	Proportion	5.3	0.3	29,216	1,656	5,512	1,656	0	0	0	0	
4434	Logos Public Charter School	6/30/2015	Contribution	5.3	0.3	6,953	393	1,312	393	0	0	0	0	
4434	Logos Public Charter School	6/30/2014	Proportion	5.4	0.0	175,199	0	12,979	0	0	0	0	0	
4434	Logos Public Charter School	6/30/2014	Contribution	5.4	0.0	54,864	0	4,064	0	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2019	Proportion	5.3	4.3	6,182	5,016	1,166	1,166	1,166	1,166	1,166	352	
4435	Sunny Wolf Charter School	6/30/2019	Contribution	5.3	4.3	8,975	7,282	1,693	1,693	1,693	1,693	1,693	510	
4435	Sunny Wolf Charter School	6/30/2018	Proportion	5.2	3.2	2,535	1,559	488	488	488	488	95	0	
4435	Sunny Wolf Charter School	6/30/2018	Contribution	5.2	3.2	16,255	10,003	3,126	3,126	3,126	625	0	0	
4435	Sunny Wolf Charter School	6/30/2017	Proportion	5.2	2.2	264,089	111,731	50,786	50,786	50,786	10,159	0	0	
4435	Sunny Wolf Charter School	6/30/2017	Contribution	5.2	2.2	20,977	8,875	4,034	4,034	4,034	807	0	0	
4435	Sunny Wolf Charter School	6/30/2016	Proportion	5.3	1.3	4,061	997	766	766	231	0	0	0	
4435	Sunny Wolf Charter School	6/30/2016	Contribution	5.3	1.3	47,184	11,572	8,903	8,903	2,669	0	0	0	
4435	Sunny Wolf Charter School	6/30/2015	Proportion	5.3	0.3	(63,525)	(3,595)	(11,986)	(3,595)	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2015	Contribution	5.3	0.3	14,525	820	2,741	820	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2014	Proportion	5.4	0.0	53,638	0	3,973	0	0	0	0	0	
4435	Sunny Wolf Charter School	6/30/2014	Contribution	5.4	0.0	(6,367)	0	(472)	0	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2019	Proportion	5.3	4.3	(1,303,012)	(1,057,161)	(245,851)	(245,851)	(245,851)	(245,851)	(245,851)	(73,757)	
4436	Academy Of Arts & Academics	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2018	Proportion	5.2	3.2	136,703	84,125	26,289	26,289	26,289	26,289	5,258	0	
4436	Academy Of Arts & Academics	6/30/2018	Contribution	5.2	3.2	(154,715)	(95,209)	(29,753)	(29,753)	(29,753)	(29,753)	(5,950)	0	
4436	Academy Of Arts & Academics	6/30/2017	Proportion	5.2	2.2	60,510	25,599	11,637	11,637	11,637	2,325	0	0	
4436	Academy Of Arts & Academics	6/30/2017	Contribution	5.2	2.2	56,724	24,000	10,908	10,908	10,908	2,184	0	0	
4436	Academy Of Arts & Academics	6/30/2016	Proportion	5.3	1.3	(75,304)	(18,472)	(14,208)	(14,208)	(4,264)	0	0	0	
4436	Academy Of Arts & Academics	6/30/2016	Contribution	5.3	1.3	12,446	3,054	2,348	2,348	706	0	0	0	
4436	Academy Of Arts & Academics	6/30/2015	Proportion	5.3	0.3	15,681	886	2,959	886	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2015	Contribution	5.3	0.3	(11,183)	(633)	(2,110)	(633)	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2014	Proportion	5.4	0.0	23,799	0	1,764	0	0	0	0	0	
4436	Academy Of Arts & Academics	6/30/2014	Contribution	5.4	0.0	918	0	68	0	0	0	0	0	
4437	Center for Advance Learning	6/30/2019	Proportion	5.3	4.3	(72,064)	(58,467)	(13,597)	(13,597)	(13,597)	(13,597)	(13,597)	(4,079)	
4437	Center for Advance Learning	6/30/2019	Contribution	5.3	4.3	5,743	4,659	1,084	1,084	1,084	1,084	323	0	
4437	Center for Advance Learning	6/30/2018	Proportion	5.2	3.2	(53,897)	(33,167)	(10,365)	(10,365)	(10,365)	(10,365)	(2,072)	0	
4437	Center for Advance Learning	6/30/2018	Contribution	5.2	3.2	15,427	9,493	2,967	2,967	2,967	592	0	0	
4437	Center for Advance Learning	6/30/2017	Proportion	5.2	2.2	65,021	27,509	12,504	12,504	12,504	2,501	0	0	
4437	Center for Advance Learning	6/30/2017	Contribution	5.2	2.2	32,962	13,945	6,339	6,339	6,339	1,267	0	0	
4437	Center for Advance Learning	6/30/2016	Proportion	5.3	1.3	(32,794)	(8,042)	(6,188)	(6,188)	(1,854)	0	0	0	
4437	Center for Advance Learning	6/30/2016	Contribution	5.3	1.3	48,608	11,924	9,171	9,171	2,753	0	0	0	

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4437	Center for Advance Learning	6/30/2015	Proportion	5.3	0.3	(72,538)	(4,108)	(13,686)	(4,108)	0	0	0	0	0
4437	Center for Advance Learning	6/30/2015	Contribution	5.3	0.3	41,521	2,351	7,834	2,351	0	0	0	0	0
4437	Center for Advance Learning	6/30/2014	Proportion	5.4	0.0	(6,520)	0	(485)	0	0	0	0	0	0
4437	Center for Advance Learning	6/30/2014	Contribution	5.4	0.0	4,371	0	326	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2016	Contribution	5.3	1.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2015	Proportion	5.3	0.3	(25,436)	(1,441)	(4,799)	(1,441)	0	0	0	0	0
4439	Homesource Family Charter	6/30/2015	Contribution	5.3	0.3	0	0	0	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2014	Proportion	5.4	0.0	(187,014)	0	(13,854)	0	0	0	0	0	0
4439	Homesource Family Charter	6/30/2014	Contribution	5.4	0.0	(4,306)	0	(321)	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2019	Proportion	5.3	4.3	42,320	34,335	7,985	7,985	7,985	7,985	7,985	2,395	0
4440	Sheridan Allprep Academy	6/30/2019	Contribution	5.3	4.3	7,925	6,430	1,495	1,495	1,495	1,495	1,495	450	0
4440	Sheridan Allprep Academy	6/30/2018	Proportion	5.2	3.2	(37,162)	(22,868)	(7,147)	(7,147)	(7,147)	(7,147)	(1,427)	0	0
4440	Sheridan Allprep Academy	6/30/2018	Contribution	5.2	3.2	15,948	9,814	3,067	3,067	3,067	3,067	613	0	0
4440	Sheridan Allprep Academy	6/30/2017	Proportion	5.2	2.2	136,017	57,546	26,157	26,157	26,157	5,232	0	0	0
4440	Sheridan Allprep Academy	6/30/2017	Contribution	5.2	2.2	7,991	3,380	1,537	1,537	306	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Proportion	5.3	1.3	124,733	30,593	23,535	23,535	7,058	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2016	Contribution	5.3	1.3	22,486	5,514	4,243	4,243	1,271	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Proportion	5.3	0.3	(63,926)	(3,616)	(12,062)	(3,616)	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2015	Contribution	5.3	0.3	29,767	1,687	5,616	1,687	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2014	Proportion	5.4	0.0	26,968	0	1,998	0	0	0	0	0	0
4440	Sheridan Allprep Academy	6/30/2014	Contribution	5.4	0.0	(4,027)	0	(297)	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2019	Proportion	5.3	4.3	1,787,129	1,449,935	337,194	337,194	337,194	337,194	337,194	101,159	0
4441	Baker Web Academy	6/30/2019	Contribution	5.3	4.3	250,179	202,975	47,204	47,204	47,204	47,204	47,204	14,159	0
4441	Baker Web Academy	6/30/2018	Proportion	5.2	3.2	2,091,049	1,286,799	402,125	402,125	402,125	402,125	80,424	0	0
4441	Baker Web Academy	6/30/2018	Contribution	5.2	3.2	502,880	309,464	96,708	96,708	96,708	96,708	19,340	0	0
4441	Baker Web Academy	6/30/2017	Proportion	5.2	2.2	900,723	381,075	173,216	173,216	173,216	34,643	0	0	0
4441	Baker Web Academy	6/30/2017	Contribution	5.2	2.2	444,935	188,243	85,564	85,564	85,564	17,115	0	0	0
4441	Baker Web Academy	6/30/2016	Proportion	5.3	1.3	427,645	104,893	80,688	80,688	24,205	0	0	0	0
4441	Baker Web Academy	6/30/2016	Contribution	5.3	1.3	243,201	59,653	45,887	45,887	13,766	0	0	0	0
4441	Baker Web Academy	6/30/2015	Proportion	5.3	0.3	404,810	22,915	76,379	22,915	0	0	0	0	0
4441	Baker Web Academy	6/30/2015	Contribution	5.3	0.3	143,263	8,108	27,031	8,108	0	0	0	0	0
4441	Baker Web Academy	6/30/2014	Proportion	5.4	0.0	93,952	0	6,957	0	0	0	0	0	0
4441	Baker Web Academy	6/30/2014	Contribution	5.4	0.0	78,971	0	5,851	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2019	Proportion	5.3	4.3	45,785	37,146	8,639	8,639	8,639	8,639	8,639	2,590	0
4443	Knova Learning Oreogn	6/30/2019	Contribution	5.3	4.3	(17,724)	(14,380)	(3,344)	(3,344)	(3,344)	(3,344)	(3,344)	(1,004)	0
4443	Knova Learning Oreogn	6/30/2018	Proportion	5.2	3.2	(118,825)	(73,123)	(22,851)	(22,851)	(22,851)	(22,851)	(4,570)	0	0
4443	Knova Learning Oreogn	6/30/2018	Contribution	5.2	3.2	17,087	10,515	3,286	3,286	3,286	3,286	657	0	0
4443	Knova Learning Oreogn	6/30/2017	Proportion	5.2	2.2	2,134	904	410	410	84	0	0	0	0
4443	Knova Learning Oreogn	6/30/2017	Contribution	5.2	2.2	26,580	11,236	5,108	5,108	1,020	0	0	0	0
4443	Knova Learning Oreogn	6/30/2016	Proportion	5.3	1.3	(72,205)	(17,709)	(13,624)	(13,624)	(4,085)	0	0	0	0
4443	Knova Learning Oreogn	6/30/2016	Contribution	5.3	1.3	48,735	11,955	9,195	9,195	2,760	0	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Proportion	5.3	0.3	(409,444)	(23,174)	(77,254)	(23,174)	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2015	Contribution	5.3	0.3	42,521	2,406	8,023	2,406	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2014	Proportion	5.4	0.0	42,295	0	3,135	0	0	0	0	0	0
4443	Knova Learning Oreogn	6/30/2014	Contribution	5.4	0.0	(26,606)	0	(1,971)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Proportion	5.3	4.3	394,406	319,990	74,416	74,416	74,416	74,416	74,416	22,326	0
4444	Bennett Pearson Academy, Inc.	6/30/2019	Contribution	5.3	4.3	(20,860)	(16,924)	(3,936)	(3,936)	(3,936)	(3,936)	(3,936)	(1,180)	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Proportion	5.2	3.2	(112,298)	(69,106)	(21,596)	(21,596)	(21,596)	(21,596)	(4,318)	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2018	Contribution	5.2	3.2	43,367	26,687	8,340	8,340	8,340	1,667	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Proportion	5.2	2.2	(29,455)	(12,463)	(5,664)	(5,664)	(1,135)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2017	Contribution	5.2	2.2	19,526	8,261	3,755	3,755	751	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Proportion	5.3	1.3	(81,792)	(20,064)	(15,432)	(15,432)	(4,632)	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2016	Contribution	5.3	1.3	18,611	4,563	3,512	3,512	1,051	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Proportion	5.3	0.3	99,174	5,614	18,712	5,614	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2015	Contribution	5.3	0.3	9,024	509	1,703	509	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Proportion	5.4	0.0	(32,669)	0	(2,419)	0	0	0	0	0	0
4444	Bennett Pearson Academy, Inc.	6/30/2014	Contribution	5.4	0.0	23,610	0	1,750	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2019	Proportion	5.3	4.3	(159,478)	(129,388)	(30,090)	(30,090)	(30,090)	(30,090)	(30,090)	(9,028)	0
4446	Coburg Community Charter School	6/30/2019	Contribution	5.3	4.3	22,151	17,972	4,179	4,179	4,179	4,179	4,179	1,256	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4446	Coburg Community Charter School	6/30/2018	Proportion	5.2	3.2	(139,897)	(86,091)	(26,903)	(26,903)	(26,903)	(26,903)	(26,903)	(5,382)	0
4446	Coburg Community Charter School	6/30/2018	Contribution	5.2	3.2	522	322	100	100	100	100	100	22	0
4446	Coburg Community Charter School	6/30/2017	Proportion	5.2	2.2	(12,899)	(5,456)	(2,481)	(2,481)	(2,481)	(494)	0	0	0
4446	Coburg Community Charter School	6/30/2017	Contribution	5.2	2.2	18,233	7,715	3,506	3,506	3,506	703	0	0	0
4446	Coburg Community Charter School	6/30/2016	Proportion	5.3	1.3	271,160	66,512	51,162	51,162	15,350	0	0	0	0
4446	Coburg Community Charter School	6/30/2016	Contribution	5.3	1.3	27,408	6,724	5,171	5,171	1,553	0	0	0	0
4446	Coburg Community Charter School	6/30/2015	Proportion	5.3	0.3	(28,201)	(1,596)	(5,321)	(1,596)	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2015	Contribution	5.3	0.3	66,344	3,754	12,518	3,754	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2014	Proportion	5.4	0.0	18,693	0	1,383	0	0	0	0	0	0
4446	Coburg Community Charter School	6/30/2014	Contribution	5.4	0.0	8,576	0	636	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Proportion	5.3	4.3	198,724	161,229	37,495	37,495	37,495	37,495	37,495	37,495	11,249
4447	Arco Iris Spanish Immersion Charter School	6/30/2019	Contribution	5.3	4.3	67,527	54,786	12,741	12,741	12,741	12,741	12,741	12,741	3,822
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Proportion	5.2	3.2	(261,726)	(161,062)	(50,332)	(50,332)	(50,332)	(50,332)	(10,066)	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2018	Contribution	5.2	3.2	60,165	37,025	11,570	11,570	11,570	11,570	2,315	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Proportion	5.2	2.2	203,234	85,985	39,083	39,083	39,083	7,819	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2017	Contribution	5.2	2.2	15,505	6,559	2,982	2,982	595	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Proportion	5.3	1.3	211,943	51,987	39,989	39,989	11,998	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2016	Contribution	5.3	1.3	35,808	8,784	6,756	6,756	2,028	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Proportion	5.3	0.3	(65,257)	(3,692)	(12,313)	(3,692)	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2015	Contribution	5.3	0.3	55,513	3,143	10,474	3,143	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Proportion	5.4	0.0	(24,124)	0	(1,789)	0	0	0	0	0	0
4447	Arco Iris Spanish Immersion Charter School	6/30/2014	Contribution	5.4	0.0	(922)	0	(67)	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2019	Proportion	5.3	4.3	199,198	161,613	37,585	37,585	37,585	37,585	37,585	37,585	11,273
4448	Gresham Barlow Web Academy	6/30/2019	Contribution	5.3	4.3	53,314	43,255	10,059	10,059	10,059	10,059	10,059	10,059	3,019
4448	Gresham Barlow Web Academy	6/30/2018	Proportion	5.2	3.2	177,981	109,527	34,227	34,227	34,227	34,227	6,846	0	0
4448	Gresham Barlow Web Academy	6/30/2018	Contribution	5.2	3.2	53,263	32,777	10,243	10,243	10,243	2,048	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Proportion	5.2	2.2	(78,098)	(33,041)	(15,019)	(15,019)	(15,019)	(3,003)	0	0	0
4448	Gresham Barlow Web Academy	6/30/2017	Contribution	5.2	2.2	62,109	26,277	11,944	11,944	2,389	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Proportion	5.3	1.3	(24,764)	(6,072)	(4,672)	(4,672)	(1,404)	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2016	Contribution	5.3	1.3	47,848	11,736	9,028	9,028	2,708	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Proportion	5.3	0.3	133,854	7,579	25,255	7,579	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2015	Contribution	5.3	0.3	58,837	3,332	11,101	3,332	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Proportion	5.4	0.0	111,783	0	8,278	0	0	0	0	0	0
4448	Gresham Barlow Web Academy	6/30/2014	Contribution	5.4	0.0	61,392	0	4,547	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2017	Proportion	5.2	2.2	(410,615)	(173,723)	(78,964)	(78,964)	(78,964)	(15,795)	0	0	0
4449	Mosier Middle School	6/30/2017	Contribution	5.2	2.2	0	0	0	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2016	Proportion	5.3	1.3	(56,294)	(13,806)	(10,622)	(10,622)	(3,184)	0	0	0	0
4449	Mosier Middle School	6/30/2016	Contribution	5.3	1.3	(32,973)	(8,089)	(6,221)	(6,221)	(1,868)	0	0	0	0
4449	Mosier Middle School	6/30/2015	Proportion	5.3	0.3	8,237	467	1,554	467	0	0	0	0	0
4449	Mosier Middle School	6/30/2015	Contribution	5.3	0.3	5,879	334	1,109	334	0	0	0	0	0
4449	Mosier Middle School	6/30/2014	Proportion	5.4	0.0	16,306	0	1,206	0	0	0	0	0	0
4449	Mosier Middle School	6/30/2014	Contribution	5.4	0.0	588	0	43	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2019	Proportion	5.3	4.3	(432,753)	(351,101)	(81,652)	(81,652)	(81,652)	(81,652)	(81,652)	(24,493)	0
4450	Sauvie Island Academy	6/30/2019	Contribution	5.3	4.3	41,857	33,959	7,898	7,898	7,898	7,898	7,898	2,367	0
4450	Sauvie Island Academy	6/30/2018	Proportion	5.2	3.2	71,773	44,169	13,802	13,802	13,802	13,802	2,763	0	0
4450	Sauvie Island Academy	6/30/2018	Contribution	5.2	3.2	(5,413)	(3,331)	(1,041)	(1,041)	(1,041)	(1,041)	(208)	0	0
4450	Sauvie Island Academy	6/30/2017	Proportion	5.2	2.2	97,841	41,393	18,816	18,816	18,816	3,761	0	0	0
4450	Sauvie Island Academy	6/30/2017	Contribution	5.2	2.2	36,468	15,429	7,013	7,013	1,403	0	0	0	0
4450	Sauvie Island Academy	6/30/2016	Proportion	5.3	1.3	(280,677)	(68,845)	(52,958)	(52,958)	(15,887)	0	0	0	0
4450	Sauvie Island Academy	6/30/2016	Contribution	5.3	1.3	29,408	7,212	5,549	5,549	1,663	0	0	0	0
4450	Sauvie Island Academy	6/30/2015	Proportion	5.3	0.3	(28,978)	(1,638)	(5,468)	(1,638)	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2015	Contribution	5.3	0.3	7,136	406	1,346	406	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2014	Proportion	5.4	0.0	106,619	0	7,899	0	0	0	0	0	0
4450	Sauvie Island Academy	6/30/2014	Contribution	5.4	0.0	(11,422)	0	(847)	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2019	Proportion	5.3	4.3	257,695	209,073	48,622	48,622	48,622	48,622	48,622	48,622	14,585
4451	River's Edge Academy Charter School	6/30/2019	Contribution	5.3	4.3	(10,632)	(8,626)	(2,006)	(2,006)	(2,006)	(2,006)	(2,006)	(602)	0
4451	River's Edge Academy Charter School	6/30/2018	Proportion	5.2	3.2	(293,394)	(180,550)	(56,422)	(56,422)	(56,422)	(56,422)	(11,284)	0	0
4451	River's Edge Academy Charter School	6/30/2018	Contribution	5.2	3.2	51,988	31,992	9,998	9,998	9,998	1,998	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Proportion	5.2	2.2	28,782	12,177	5,535	5,535	5,535	1,107	0	0	0
4451	River's Edge Academy Charter School	6/30/2017	Contribution	5.2	2.2	(2,165)	(917)	(416)	(416)	(85)	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2016	Proportion	5.3	1.3	77,551	19,023	14,632	14,632	4,391	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2016	Contribution	5.3	1.3	(2,120)	(520)	(400)	(400)	(120)	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4451	River's Edge Academy Charter School	6/30/2015	Proportion	5.3	0.3	42,271	2,391	7,976	2,391	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2015	Contribution	5.3	0.3	24,798	1,403	4,679	1,403	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Proportion	5.4	0.0	33,430	0	2,475	0	0	0	0	0	0
4451	River's Edge Academy Charter School	6/30/2014	Contribution	5.4	0.0	(1,645)	0	(120)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2019	Proportion	5.3	4.3	17,283	14,022	3,261	3,261	3,261	3,261	3,261	3,261	978
4452	South Columbia Family School	6/30/2019	Contribution	5.3	4.3	(2,439)	(1,979)	(460)	(460)	(460)	(460)	(460)	(460)	(139)
4452	South Columbia Family School	6/30/2018	Proportion	5.2	3.2	(51,111)	(31,453)	(9,829)	(9,829)	(9,829)	(9,829)	(9,829)	(9,829)	0
4452	South Columbia Family School	6/30/2018	Contribution	5.2	3.2	4,113	2,531	791	791	791	791	791	791	158
4452	South Columbia Family School	6/30/2017	Proportion	5.2	2.2	65,857	27,862	12,665	12,665	12,665	12,665	2,532	0	0
4452	South Columbia Family School	6/30/2017	Contribution	5.2	2.2	1,911	807	368	368	368	71	0	0	0
4452	South Columbia Family School	6/30/2016	Proportion	5.3	1.3	18,489	4,537	3,488	3,488	1,049	0	0	0	0
4452	South Columbia Family School	6/30/2016	Contribution	5.3	1.3	10,870	2,666	2,051	2,051	615	0	0	0	0
4452	South Columbia Family School	6/30/2015	Proportion	5.3	0.3	(8,459)	(479)	(1,596)	(479)	0	0	0	0	0
4452	South Columbia Family School	6/30/2015	Contribution	5.3	0.3	7,899	449	1,490	449	0	0	0	0	0
4452	South Columbia Family School	6/30/2014	Proportion	5.4	0.0	(4,096)	0	(301)	0	0	0	0	0	0
4452	South Columbia Family School	6/30/2014	Contribution	5.4	0.0	946	0	71	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2019	Proportion	5.3	4.3	129,069	104,716	24,353	24,353	24,353	24,353	24,353	24,353	7,304
4453	Woodland Educational Initiative	6/30/2019	Contribution	5.3	4.3	(48,009)	(59,174)	(11,165)	(11,165)	(11,165)	(11,165)	(11,165)	(11,165)	(3,349)
4453	Woodland Educational Initiative	6/30/2018	Proportion	5.2	3.2	318,470	195,982	61,244	61,244	61,244	61,244	61,244	12,250	0
4453	Woodland Educational Initiative	6/30/2018	Contribution	5.2	3.2	16,344	10,058	3,143	3,143	3,143	3,143	3,143	629	0
4453	Woodland Educational Initiative	6/30/2017	Proportion	5.2	2.2	(162,072)	(68,568)	(31,168)	(31,168)	(31,168)	(31,168)	(6,232)	0	0
4453	Woodland Educational Initiative	6/30/2017	Contribution	5.2	2.2	53,065	22,450	10,205	10,205	10,205	2,040	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Proportion	5.3	1.3	54,862	13,458	10,351	10,351	3,107	0	0	0	0
4453	Woodland Educational Initiative	6/30/2016	Contribution	5.3	1.3	1,247	307	235	235	72	0	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Proportion	5.3	0.3	158,332	8,962	29,874	8,962	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2015	Contribution	5.3	0.3	18,163	1,028	3,427	3,427	1,028	0	0	0	0
4453	Woodland Educational Initiative	6/30/2014	Proportion	5.4	0.0	52,305	0	3,875	0	0	0	0	0	0
4453	Woodland Educational Initiative	6/30/2014	Contribution	5.4	0.0	25,980	0	1,925	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2019	Proportion	5.3	4.3	182,480	148,050	34,430	34,430	34,430	34,430	34,430	34,430	10,330
4454	Le Monde Immersion Charter School	6/30/2019	Contribution	5.3	4.3	46,058	37,368	8,690	8,690	8,690	8,690	8,690	8,690	2,608
4454	Le Monde Immersion Charter School	6/30/2018	Proportion	5.2	3.2	(31,241)	(19,225)	(6,008)	(6,008)	(6,008)	(6,008)	(6,008)	(1,201)	0
4454	Le Monde Immersion Charter School	6/30/2018	Contribution	5.2	3.2	35,975	22,139	6,918	6,918	6,918	6,918	6,918	1,385	0
4454	Le Monde Immersion Charter School	6/30/2017	Proportion	5.2	2.2	106,668	45,129	20,513	20,513	20,513	4,103	0	0	0
4454	Le Monde Immersion Charter School	6/30/2017	Contribution	5.2	2.2	39,936	16,896	7,680	7,680	7,680	1,536	0	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Proportion	5.3	1.3	157,841	38,717	29,781	29,781	8,936	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2016	Contribution	5.3	1.3	44,594	10,938	8,414	8,414	2,524	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Proportion	5.3	0.3	(81,924)	(4,639)	(15,457)	(4,639)	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2015	Contribution	5.3	0.3	49,281	2,791	9,298	2,791	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Proportion	5.4	0.0	149,859	0	11,099	0	0	0	0	0	0
4454	Le Monde Immersion Charter School	6/30/2014	Contribution	5.4	0.0	700	0	50	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2019	Proportion	5.3	4.3	426,291	345,859	80,432	80,432	80,432	80,432	80,432	80,432	24,131
4455	Hope Chinese Charter School	6/30/2019	Contribution	5.3	4.3	(729)	(591)	(138)	(138)	(138)	(138)	(138)	(138)	(39)
4455	Hope Chinese Charter School	6/30/2018	Proportion	5.2	3.2	211,476	130,140	40,668	40,668	40,668	40,668	8,136	0	0
4455	Hope Chinese Charter School	6/30/2018	Contribution	5.2	3.2	61,803	38,033	11,885	11,885	11,885	11,885	2,378	0	0
4455	Hope Chinese Charter School	6/30/2017	Proportion	5.2	2.2	294,316	124,519	56,599	56,599	56,599	11,321	0	0	0
4455	Hope Chinese Charter School	6/30/2017	Contribution	5.2	2.2	50,468	21,353	9,705	9,705	9,705	1,943	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Proportion	5.3	1.3	(23,412)	(5,744)	(4,417)	(4,417)	(1,327)	0	0	0	0
4455	Hope Chinese Charter School	6/30/2016	Contribution	5.3	1.3	60,235	14,775	11,365	11,365	3,410	0	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Proportion	5.3	0.3	169,962	9,622	32,068	9,622	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2015	Contribution	5.3	0.3	30,204	1,709	5,699	1,709	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2014	Proportion	5.4	0.0	96,986	0	7,186	0	0	0	0	0	0
4455	Hope Chinese Charter School	6/30/2014	Contribution	5.4	0.0	28,157	0	2,087	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2019	Proportion	5.3	4.3	13,057	10,593	2,464	2,464	2,464	2,464	2,464	2,464	737
4456	Insight School of Oregon Charter	6/30/2019	Contribution	5.3	4.3	93,415	75,790	17,625	17,625	17,625	17,625	17,625	17,625	5,290
4456	Insight School of Oregon Charter	6/30/2018	Proportion	5.2	3.2	(415)	(255)	(80)	(80)	(80)	(80)	(15)	0	0
4456	Insight School of Oregon Charter	6/30/2018	Contribution	5.2	3.2	57,730	35,526	11,102	11,102	11,102	11,102	2,220	0	0
4456	Insight School of Oregon Charter	6/30/2017	Proportion	5.2	2.2	156,888	66,375	30,171	30,171	30,171	6,033	0	0	0
4456	Insight School of Oregon Charter	6/30/2017	Contribution	5.2	2.2	9,105	3,852	1,751	1,751	1,751	350	0	0	0
4456	Insight School of Oregon Charter	6/30/2016	Proportion	5.3	1.3	(403,683)	(99,015)	(76,167)	(76,167)	(22,848)	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2016	Contribution	5.3	1.3	67,656	16,596	12,765	12,765	3,831	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Proportion	5.3	0.3	223,841	12,671	42,234	12,671	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2015	Contribution	5.3	0.3	(15,494)	(879)	(2,923)	(879)	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2014	Proportion	5.4	0.0	213,739	0	15,834	0	0	0	0	0	0
4456	Insight School of Oregon Charter	6/30/2014	Contribution	5.4	0.0	39,205	0	2,905	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2019	Proportion	5.3	4.3	2,003	1,625	378	378	378	378	378	113	0
4457	Oregon Virtual Education East	6/30/2019	Contribution	5.3	4.3	(729)	(591)	(138)	(138)	(138)	(138)	(138)	(39)	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period 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
4457	Oregon Virtual Education East	6/30/2018	Proportion	5.2	3.2	15,353	9,449	2,952	2,952	2,952	2,952	2,952	593	0
4457	Oregon Virtual Education East	6/30/2018	Contribution	5.2	3.2	668	412	128	128	128	128	128	28	0
4457	Oregon Virtual Education East	6/30/2017	Proportion	5.2	2.2	10,324	4,369	1,985	1,985	1,985	1,985	399	0	0
4457	Oregon Virtual Education East	6/30/2017	Contribution	5.2	2.2	1,938	819	373	373	373	373	73	0	0
4457	Oregon Virtual Education East	6/30/2016	Proportion	5.3	1.3	(16,682)	(4,090)	(3,148)	(3,148)	(942)	0	0	0	0
4457	Oregon Virtual Education East	6/30/2016	Contribution	5.3	1.3	4,191	1,027	791	791	236	0	0	0	0
4457	Oregon Virtual Education East	6/30/2015	Proportion	5.3	0.3	14,515	820	2,739	820	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2015	Contribution	5.3	0.3	(983)	(58)	(185)	(58)	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2014	Proportion	5.4	0.0	12,703	0	943	0	0	0	0	0	0
4457	Oregon Virtual Education East	6/30/2014	Contribution	5.4	0.0	(239)	0	(19)	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2019	Proportion	5.3	4.3	1,257	1,020	237	237	237	237	237	72	0
4458	Oregon Virtual Education West	6/30/2019	Contribution	5.3	4.3	(610)	(495)	(115)	(115)	(115)	(115)	(115)	(115)	(35)
4458	Oregon Virtual Education West	6/30/2018	Proportion	5.2	3.2	15,356	9,450	2,953	2,953	2,953	2,953	2,953	591	0
4458	Oregon Virtual Education West	6/30/2018	Contribution	5.2	3.2	668	412	128	128	128	128	128	28	0
4458	Oregon Virtual Education West	6/30/2017	Proportion	5.2	2.2	10,322	4,367	1,985	1,985	1,985	1,985	397	0	0
4458	Oregon Virtual Education West	6/30/2017	Contribution	5.2	2.2	1,938	819	373	373	373	373	73	0	0
4458	Oregon Virtual Education West	6/30/2016	Proportion	5.3	1.3	14,260	3,496	2,691	2,691	805	0	0	0	0
4458	Oregon Virtual Education West	6/30/2016	Contribution	5.3	1.3	4,191	1,027	791	791	236	0	0	0	0
4458	Oregon Virtual Education West	6/30/2015	Proportion	5.3	0.3	(20,472)	(1,157)	(3,863)	(1,157)	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2015	Contribution	5.3	0.3	2,639	149	498	149	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2014	Proportion	5.4	0.0	(2,833)	0	(208)	0	0	0	0	0	0
4458	Oregon Virtual Education West	6/30/2014	Contribution	5.4	0.0	(1,998)	0	(148)	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2019	Proportion	5.3	4.3	(114,131)	(92,597)	(21,534)	(21,534)	(21,534)	(21,534)	(21,534)	(6,461)	0
4459	Crater Lake Charter Academy	6/30/2019	Contribution	5.3	4.3	24,153	19,596	4,557	4,557	4,557	4,557	4,557	1,368	0
4459	Crater Lake Charter Academy	6/30/2018	Proportion	5.2	3.2	478,480	294,450	92,015	92,015	92,015	92,015	18,405	0	0
4459	Crater Lake Charter Academy	6/30/2018	Contribution	5.2	3.2	(22,680)	(13,956)	(4,362)	(4,362)	(4,362)	(4,362)	(870)	0	0
4459	Crater Lake Charter Academy	6/30/2017	Proportion	5.2	2.2	(11,425)	(4,834)	(2,197)	(2,197)	(2,197)	(440)	0	0	0
4459	Crater Lake Charter Academy	6/30/2017	Contribution	5.2	2.2	64,655	27,353	12,434	12,434	12,434	2,485	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Proportion	5.3	1.3	200,071	49,075	37,749	37,749	11,326	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2016	Contribution	5.3	1.3	100,975	24,767	19,052	19,052	5,715	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2015	Proportion	5.3	0.3	304,749	17,249	57,500	17,249	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2015	Contribution	5.3	0.3	2,112	122	398	122	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4459	Crater Lake Charter Academy	6/30/2014	Contribution	5.4	0.0	47,695	0	3,535	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2019	Proportion	5.3	4.3	137,531	111,582	25,949	25,949	25,949	25,949	25,949	7,786	0
4460	Kairos Pdx	6/30/2019	Contribution	5.3	4.3	9,091	7,376	1,715	1,715	1,715	1,715	516	0	0
4460	Kairos Pdx	6/30/2018	Proportion	5.2	3.2	167,715	103,209	32,253	32,253	32,253	32,253	6,450	0	0
4460	Kairos Pdx	6/30/2018	Contribution	5.2	3.2	72,828	44,818	14,005	14,005	14,005	14,005	2,803	0	0
4460	Kairos Pdx	6/30/2017	Proportion	5.2	2.2	370,092	156,576	71,172	71,172	71,172	14,232	0	0	0
4460	Kairos Pdx	6/30/2017	Contribution	5.2	2.2	19,430	8,219	3,737	3,737	745	0	0	0	0
4460	Kairos Pdx	6/30/2016	Proportion	5.3	1.3	271,297	86,545	51,188	51,188	15,357	0	0	0	0
4460	Kairos Pdx	6/30/2016	Contribution	5.3	1.3	56,555	13,871	10,671	10,671	3,200	0	0	0	0
4460	Kairos Pdx	6/30/2015	Proportion	5.3	0.3	41,991	2,376	7,923	2,376	0	0	0	0	0
4460	Kairos Pdx	6/30/2015	Contribution	5.3	0.3	56,772	3,212	10,712	3,212	0	0	0	0	0
4460	Kairos Pdx	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4460	Kairos Pdx	6/30/2014	Contribution	5.4	0.0	6,924	0	514	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2019	Contribution	5.3	4.3	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2018	Proportion	5.2	3.2	(413,943)	(254,735)	(79,604)	(79,604)	(79,604)	(79,604)	(15,923)	0	0
4461	Mountain View Academy	6/30/2018	Contribution	5.2	3.2	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2017	Proportion	5.2	2.2	(84,991)	(35,959)	(16,344)	(16,344)	(16,344)	(3,271)	0	0	0
4461	Mountain View Academy	6/30/2017	Contribution	5.2	2.2	(45,520)	(19,258)	(8,754)	(8,754)	(8,754)	(1,750)	0	0	0
4461	Mountain View Academy	6/30/2016	Proportion	5.3	1.3	222,219	54,507	41,928	41,928	12,579	0	0	0	0
4461	Mountain View Academy	6/30/2016	Contribution	5.3	1.3	(24,638)	(6,042)	(4,649)	(4,649)	(1,393)	0	0	0	0
4461	Mountain View Academy	6/30/2015	Proportion	5.3	0.3	111,571	6,316	21,051	6,316	0	0	0	0	0
4461	Mountain View Academy	6/30/2015	Contribution	5.3	0.3	42,016	2,376	7,928	2,376	0	0	0	0	0
4461	Mountain View Academy	6/30/2014	Proportion	5.4	0.0	0	0	0	0	0	0	0	0	0
4461	Mountain View Academy	6/30/2014	Contribution	5.4	0.0	23,419	0	1,734	0	0	0	0	0	0
4462	Bend International School	6/30/2019	Proportion	5.3	4.3	105,933	85,946	19,987	19,987	19,987	19,987	19,987	5,998	0
4462	Bend International School	6/30/2019	Contribution	5.3	4.3	31,141	25,265	5,876	5,876	5,876	5,876	1,761	0	0
4462	Bend International School	6/30/2018	Proportion	5.2	3.2	(43,779)	(26,941)	(8,419)	(8,419)	(8,419)	(1,684)	0	0	0
4462	Bend International School	6/30/2018	Contribution	5.2	3.2	24,410	15,022	4,694	4,694	4,694	940	0	0	0
4462	Bend International School	6/30/2017	Proportion	5.2	2.2	466,747	197,470	89,759	89,759	17,952	0	0	0	0
4462	Bend International School	6/30/2017	Contribution	5.2	2.2	18,821	7,964	3,619	3,619	726	0	0	0	0
4462	Bend International School	6/30/2016	Proportion	5.3	1.3	317,371	77,847	59,881	59,881	17,966	0	0	0	0
4462	Bend International School	6/30/2016	Contribution	5.3	1.3	71,238	17,474	13,441	13,441	4,033	0	0	0	0

Exhibit I

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

Employer Number	Employer Name	Beginning of Measurement Period for Initial Recognition	Source of Employer-Specific Deferral	Original Amortization Period	Remaining Amortization Period	Original Balance of Outflow/(inflow)	Measurement Date Balance of Outflow/(Inflow)	Outflow/(Inflow) Recognized in Measurement Period Expense	Outflow/(Inflow) Recognized in Measurement Period +1 Expense	Outflow/(Inflow) Recognized in Measurement Period +2 Expense	Outflow/(Inflow) Recognized in Measurement Period +3 Expense	Outflow/(Inflow) Recognized in Measurement Period +4 Expense	Outflow/(Inflow) Recognized in Measurement Period +5 Expense	Outflow/(Inflow) Recognized in Subsequent Expense
4462	Bend International School	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4462	Bend International School	6/30/2015	Contribution	5.3	0.3	60,182	3,407	11,355	3,407	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Proportion	5.3	4.3	(259,023)	(210,151)	(48,872)	(48,872)	(48,872)	(48,872)	(48,872)	(14,663)	0
4463	Dallas Community School-Community Innovation Partners	6/30/2019	Contribution	5.3	4.3	14,548	11,803	2,745	2,745	2,745	2,745	2,745	823	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Proportion	5.2	3.2	124,802	76,802	24,000	24,000	24,000	24,000	4,802	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2018	Contribution	5.2	3.2	(31,832)	(19,588)	(6,122)	(6,122)	(6,122)	(6,122)	(1,222)	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Proportion	5.2	2.2	244,207	103,318	46,963	46,963	46,963	9,392	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2017	Contribution	5.2	2.2	15,898	6,727	3,057	3,057	3,057	613	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Proportion	5.3	1.3	208,620	51,172	39,362	39,362	11,810	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2016	Contribution	5.3	1.3	34,013	8,341	6,418	6,418	1,923	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4463	Dallas Community School-Community Innovation Partners	6/30/2015	Contribution	5.3	0.3	32,221	1,826	6,079	1,826	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2019	Proportion	5.3	4.3	194,867	158,100	36,767	36,767	36,767	36,767	36,767	11,032	0
4464	The Valley School Of Southern Oregon	6/30/2019	Contribution	5.3	4.3	5,603	4,546	1,057	1,057	1,057	1,057	318	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Proportion	5.2	3.2	(87,977)	(54,139)	(16,919)	(16,919)	(16,919)	(16,919)	(3,382)	0	0
4464	The Valley School Of Southern Oregon	6/30/2018	Contribution	5.2	3.2	34,411	21,175	6,618	6,618	6,618	1,321	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Proportion	5.2	2.2	157,216	66,514	30,234	30,234	30,234	6,046	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2017	Contribution	5.2	2.2	9,704	4,106	1,866	1,866	374	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Proportion	5.3	1.3	114,237	28,021	21,554	21,554	6,467	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2016	Contribution	5.3	1.3	27,971	6,859	5,278	5,278	1,581	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Proportion	5.3	0.3	0	0	0	0	0	0	0	0	0
4464	The Valley School Of Southern Oregon	6/30/2015	Contribution	5.3	0.3	23,438	1,328	4,422	1,328	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2019	Proportion	5.3	4.3	(114,771)	(93,116)	(21,655)	(21,655)	(21,655)	(21,655)	(21,655)	(6,496)	0
4465	Bridge Educational Foundation	6/30/2019	Contribution	5.3	4.3	(9,794)	(7,946)	(1,848)	(1,848)	(1,848)	(1,848)	(1,848)	(554)	0
4465	Bridge Educational Foundation	6/30/2018	Proportion	5.2	3.2	190,218	117,058	36,580	36,580	36,580	7,318	0	0	0
4465	Bridge Educational Foundation	6/30/2018	Contribution	5.2	3.2	(11,961)	(7,361)	(2,300)	(2,300)	(2,300)	(461)	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Proportion	5.2	2.2	110,499	46,749	21,250	21,250	21,250	4,249	0	0	0
4465	Bridge Educational Foundation	6/30/2017	Contribution	5.2	2.2	24,044	10,172	4,624	4,624	924	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Proportion	5.3	1.3	0	0	0	0	0	0	0	0	0
4465	Bridge Educational Foundation	6/30/2016	Contribution	5.3	1.3	16,544	4,056	3,122	3,122	934	0	0	0	0
4467	Cannon Beach Academy	6/30/2019	Proportion	5.3	4.3	216,767	175,868	40,899	40,899	40,899	40,899	40,899	12,272	0
4467	Cannon Beach Academy	6/30/2019	Contribution	5.3	4.3	(470)	(381)	(89)	(89)	(89)	(89)	(25)	0	0
4467	Cannon Beach Academy	6/30/2018	Proportion	5.2	3.2	97,025	59,707	18,659	18,659	18,659	3,730	0	0	0
4467	Cannon Beach Academy	6/30/2018	Contribution	5.2	3.2	31,104	19,140	5,982	5,982	5,982	1,194	0	0	0
4467	Cannon Beach Academy	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4467	Cannon Beach Academy	6/30/2017	Contribution	5.2	2.2	30,405	12,864	5,847	5,847	1,170	0	0	0	0
4468	Frontier Charter Academy	6/30/2019	Proportion	5.3	4.3	990,680	803,759	186,921	186,921	186,921	186,921	186,921	56,075	0
4468	Frontier Charter Academy	6/30/2019	Contribution	5.3	4.3	180,207	146,206	34,001	34,001	34,001	34,001	34,001	10,202	0
4468	Frontier Charter Academy	6/30/2018	Proportion	5.2	3.2	575,442	354,118	110,662	110,662	110,662	22,132	0	0	0
4468	Frontier Charter Academy	6/30/2018	Contribution	5.2	3.2	164,291	101,103	31,594	31,594	31,594	6,321	0	0	0
4468	Frontier Charter Academy	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4468	Frontier Charter Academy	6/30/2017	Contribution	5.2	2.2	89,788	37,987	17,267	17,267	3,453	0	0	0	0
4469	Desert Sky Montessori	6/30/2019	Proportion	5.3	4.3	630,798	511,780	119,018	119,018	119,018	119,018	119,018	35,708	0
4469	Desert Sky Montessori	6/30/2019	Contribution	5.3	4.3	32,072	26,021	6,051	6,051	6,051	6,051	1,817	0	0
4469	Desert Sky Montessori	6/30/2018	Proportion	5.2	3.2	34,058	20,958	6,550	6,550	6,550	1,308	0	0	0
4469	Desert Sky Montessori	6/30/2018	Contribution	5.2	3.2	96,326	59,278	18,524	18,524	18,524	3,706	0	0	0
4469	Desert Sky Montessori	6/30/2017	Proportion	5.2	2.2	0	0	0	0	0	0	0	0	0
4469	Desert Sky Montessori	6/30/2017	Contribution	5.2	2.2	9,403	3,979	1,808	1,808	363	0	0	0	0
4470	Oregon Family School	6/30/2019	Proportion	5.3	4.3	177,166	143,738	33,428	33,428	33,428	33,428	10,026	0	0
4470	Oregon Family School	6/30/2019	Contribution	5.3	4.3	191,703	155,533	36,170	36,170	36,170	36,170	10,853	0	0
4470	Oregon Family School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4470	Oregon Family School	6/30/2018	Contribution	5.2	3.2	62,128	38,232	11,948	11,948	11,948	2,388	0	0	0
4471	Waitonka Community School	6/30/2019	Proportion	5.3	4.3	62,360	50,594	11,766	11,766	11,766	11,766	3,530	0	0
4471	Waitonka Community School	6/30/2019	Contribution	5.3	4.3	94,382	76,574	17,808	17,808	17,808	17,808	5,342	0	0
4471	Waitonka Community School	6/30/2018	Proportion	5.2	3.2	0	0	0	0	0	0	0	0	0
4471	Waitonka Community School	6/30/2018	Contribution	5.2	3.2	32,236	19,838	6,199	6,199	6,199	1,241	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4472	Valley Inquiry Charter School	6/30/2019	Contribution	5.3	4.3	6,671	5,412	1,259	1,259	1,259	376	0	0	0
4473	Willamette Connections Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4473	Willamette Connections Academy	6/30/2019	Contribution	5.3	4.3	57,308	46,495	10,813	10,813	10,813	10,813	3,243	0	0
4479	Harmony Academy	6/30/2019	Proportion	5.3	4.3	0	0	0	0	0	0	0	0	0
4479	Harmony Academy	6/30/2019	Contribution	5.3	4.3	53,815	43,661	10,154	10,154	10,154	3,045	0	0	0